

# LT Ranch South

Community Development District

Meeting Agenda

March 10, 2026

JPWard and Associates, LLC

2301 N.E. 37<sup>th</sup> Street

Fort Lauderdale, Florida 33308

Phone: (954) 658-4900

## MEETING AGENDA

**Board of Supervisors**

**John Wollard, Chairman**  
**Ron Schwied, Vice Chairman**  
**Scott Turner, Assistant Secretary**  
**Christian Cotter, Assistant Secretary**  
**Von Kuhns, Assistant Secretary**

**James P. Ward, District Manager**  
**2301 N.E. 37<sup>th</sup> Street**  
**Fort Lauderdale, Florida 33308**  
**JimWard@JPWardAssociates.com**  
**Phone: (954) 658-4900**

The Public is provided with two opportunities to speak during the meeting. The first time is on each agenda item, and the second time is at the end of the agenda, on any other matter not on the agenda. These are limited to three (3) minutes unless further time is granted by the Presiding Officer. All remarks shall be addressed to the Board as a body and not to any member of the Board or staff. Please state your name and the name of the entity represented (if applicable) and the item on the agenda to be addressed.

Pursuant to Florida Statutes 286.0105, if a person decided to appeal any decision made by the body with respect to any matter considered at such meeting, he or she will need a record of the proceedings, and for such purpose, he or she may need to ensure that a verbatim record of the proceedings is made, which record includes testimony and evidence upon which the appeal is to be based.

Meeting Link: <https://districts.webex.com/districts/j.php?MTID=m57ff8ff8529de92a4e8ee7f1c8ed3e83>

✓ Phone: (408) 418-9388 Code: 2331 427 6764 Event Password: Jpward

## MARCH, 2026

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# AGENDA

1. Call to Order & Roll Call
2. Minutes:
  - I. February 12, 2026 - Regular Meeting. **Pages 6-8**
3. Consideration of Audit Proposals received for Fiscal Year 2025 Audit. **Pages 9-121**
4. Consideration of **Resolution 2026-4**, a Resolution of the LT Ranch South Community Development District Authorizing the Adoption of the Statewide Mutual Aid Agreement and Providing for an Effective Date. **Pages 122-138**
5. Consideration of Reclaimed Water Use Agreement between the LT Ranch South Community Development District and Sarasota County to provide reclaimed water as a conservation effort within the community. **Pages 139-153**
6. Consideration of an Interlocal Agreement for shared Improvements between the LT Ranch Community Development District and LT Ranch South Community Development District establishing a cooperative framework for the shared use, operation, and maintenance of common community improvements within Skye Ranch, including parks, trails, roadway, and reclaimed water systems. LT Ranch South CDD will manage and maintain these facilities, with costs shared equitably based on occupied residential lots. The agreement promotes efficiency, consistent service standards, and compliance with Florida's Interlocal Cooperation Act. **Pages 154-163**
7. Consideration of a Conflict Waiver from the firm Kutak Rock addressing the preparation of an Interlocal Agreement between the LT Ranch Community Development District and LT Ranch South Community Development Districts. **Pages 164-165**
8. Staff Reports.
  - I. District Attorney
  - II. District Engineer
  - III. District Manager
    - a) **Important Meeting Dates for Fiscal Year 2026:**
      - NEXT MEETING: Tuesday, March 17, 2026 - Public Hearing: Assessment Area Two
      - Tuesday, April 14, 2026 - presentation of proposed Budget for FY 2027.
    - b) Financial Report for the period ending February 28, 2026 (unaudited). **Pages 166-174**
9. Supervisors Requests.

# AGENDA

10. Public Comments.

*These are limited to three (3) minutes and individuals are permitted to speak on items not included in the agenda.*

11. Adjournment.

**Meeting Schedule FY 2026**

<b>Tuesday, October 14, 2025</b>	<b>Tuesday, November 11, 2025</b>
<b>Tuesday, December 9, 2025</b>	<b>Tuesday, January 13, 2026</b>
<b>Tuesday, February 12, 2026</b>	<b><u>Tuesday, March 10, 2026</u></b>
<b>Tuesday, April 14, 2026</b>	<b>Tuesday, May 12, 2026</b>
<b>Tuesday, June 9, 2026,</b>	<b>Tuesday, July 14, 2026</b>
<b>Tuesday, August 11, 2026</b>	<b>Tuesday, September 8, 2026</b>

# AGENDA

This portion of the agenda is provided for a more comprehensive explanation of the items for consideration by the Board of Supervisors during the meeting.

Item 2: Minutes - February 12, 2026 - Regular Meeting.

Item 3: Consideration Request for Proposals from the ranking of the Auditor proposals that were received in response to the District's request for qualifications. There were two proposals received, from the firms Grau & Associates, and Berger, Toombs, Elam, Gaines & Frank. The required procedure requires the Board to rank the proposals (non-price-based proposals) based on each firm's qualifications, and I have enclosed an auditor ranking form for your use. The ranking form itself is NOT required, and you may use any procedure that you would like. Once ranked, we will enter into an agreement with the Number One (1) ranked firm - the form of which is included in the Request for Proposal, subject only to non-substantive changes that may be needed.

The chosen Auditing Firm will perform the Audit for the District for the year ending September 30, 2025.

Item 4: Consideration of **Resolution 2026-4**, a Resolution of the LT Ranch South Community Development District Authorizing the Adoption of the Statewide Mutual Aid Agreement and Providing for an Effective Date.

Item 5: Consideration of a Reclaimed Water Use Agreement between the LT Ranch South Community Development District and Sarasota County to provide reclaimed water as a conservation effort within the community.

Item 6: Consideration of an Interlocal Agreement for Shared Improvement between the LT Ranch CDD and LT Ranch South CDD establishes a cooperative framework for the shared use, operation, and maintenance of common community improvements within Skye Ranch, including parks, trails, roadway, and reclaimed water systems. LT Ranch South CDD will manage and maintain these facilities, with costs shared equitably based on occupied residential lots. The agreement promotes efficiency, consistent service standards, and compliance with Florida's Interlocal Cooperation Act.

Item 7: Consideration of a Conflict Waiver from the firm Kutak Rock addressing the preparation of an Interlocal Agreement between the LT Ranch Community Development District and LT Ranch South Community Development Districts.

Item 8: Staff Reports: - Staff Reports are an opportunity to communicate to the Board of Supervisors on matters that did not require Board action or that did not appear on the Agenda and the Professional Staff deemed this to be of a matter that was to be brought to the attention for action or informational purposes of the Board of Supervisors before the ensuing Board of Supervisors Meeting.

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**MINUTES OF MEETING  
LT RANCH SOUTH  
COMMUNITY DEVELOPMENT DISTRICT**

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The Regular Meeting of the Board of Supervisors of the LT Ranch South Community Development District was held on Thursday, February 12, 2026 at the offices of Taylor Morrison, 551 Cattlemen Road, Suite 200, Sarasota, Florida 34232. It began at 10:00 a.m. and was presided over by Mr. Ron Schweid, Vice Chairperson, and James P. Ward as Secretary.

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**Present and constituting a quorum:**

John Wollard	Chairperson
Ron Schwied	Vice Chairperson
Von Kuhns	Assistant Secretary
Scott Turner	Assistant Secretary
Christian Cotter	Assistant Secretary

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22

**Also present were:**

James P. Ward	District Manager
Sete Zare	MBS Capital

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**Audience:**

All residents' names were not included with the minutes. If a resident did not identify themselves or the audio file did not pick up the name, the name was not recorded in these minutes. Portions of these minutes may be transcribed in verbatim.

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**FIRST ORDER OF BUSINESS**

**Call to Order/Roll Call**

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Mr. James Ward called the meeting to order at approximately 10:00 a.m. He conducted roll call; all Members of the Board were present, constituting a quorum.

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**SECOND ORDER OF BUSINESS**

**Consideration of Minutes**

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**January 13, 2026 - Regular Meeting**

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Mr. Ward asked if there were any corrections or deletions for the Minutes; hearing none, he called for a motion.

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**On MOTION made by John Wollard, seconded by Christian Cotter, and with all in favor, the January 13, 2026 Regular Meeting Minutes were approved.**

46  
47

**THIRD ORDER OF BUSINESS**

**Consideration of Bond Counsel**

48  
49

**Consideration of engaging the firm of Holland and Knight to serve as Bond Counsel for the Series 2026 Bonds**



98 **FIFTH ORDER OF BUSINESS** **Staff Reports**

99  
100 **I. District Attorney**

101  
102 No report.

103  
104 **II. District Engineer**

105  
106 No report.

107  
108 **III. District Manager**

109 **a) Important Meeting Dates for Fiscal Year 2026**

- 110 – **NEXT MEETING: Tuesday March 10, 2026 - Regular Meeting**
- 111 – **Tuesday, March 17, 2026, 11:30 AM - Public Hearing: Assessment Area Debt**
- 112 **Two**
- 113 – **Tuesday, May 12, 2026 - proposed Public Hearing: Budget for FY 2027**

114 **b) Financial Report for the period ending January 31, 2026 (unaudited)**

115  
116 No report.

117  
118  
119 **SIXTH ORDER OF BUSINESS** **Supervisor’s Requests**

120  
121 Mr. Ward asked if there were any Supervisor’s requests; there were none.

122  
123  
124 **SEVENTH ORDER OF BUSINESS** **Audience Comments**

125  
126 Mr. Ward asked if there were any public comments; there were none.

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129 **EIGHTH ORDER OF BUSINESS** **Adjournment**

130  
131 Mr. Ward adjourned the meeting at approximately 10:12 a.m.

132  
133 **On MOTION made by John Wollard, seconded by Christian**  
134 **Cotter, and with all in favor, the meeting was adjourned.**

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136  
137 LT Ranch South Community Development District

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143 \_\_\_\_\_  
James P. Ward, Secretary

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143 \_\_\_\_\_  
John Wollard, Chairperson

February 19, 2026

To: Board of Supervisors

From: James P. Ward  
District Manager

Subject: Audit Proposals

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Attached is a set of the following for the selection of the auditor for Item 3 on the Agenda.

1. Analysis of Auditor Form
2. Fee Structure for Auditors
3. Bidder's List
4. Request for Proposal Master Form
5. Grau and Associates Proposal
6. Berger Toombs Proposal

Be sure to fill out the audit analysis form before the meeting that will be used for the selection of the auditor.

Thank you and if you have any questions, please let me know.

# LT Ranch South Community Development District

## Analysis of Auditor Proposals

**Firm Names:**

Grau                      Berger

**1. Mandatory Elements**

a. The audit firm is independent and licensed to practice in Florida.

Y                      Y

b. The firm has no conflict of interest with regard to any other work performed by the firm for the District.

Y                      Y

c. The firm adheres to the instructions in the Request for Proposal on preparing and submitting the proposal.

Y                      Y

d. The firm submitted a copy of its last external quality control review report and the firm has a record of quality audit work.

Y                      Y

e. The firm provides information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years, as well as, an explanation of all pending litigation (including all accounts of Federal indictments)

Y                      Y

Legend for Mandatory Elements:

Y = Meets Criteria

N = Does Not Meet Criteria

**2. Technical Qualifications:**

**Point  
Range**

**a. Expertise and Experience**

(1)The firm's past experience and performance on comparable government engagements.

1-5                      5                      4

(2)The quality of the firm's professional personnel to be assigned to the engagement and the quality of the firm's management support personnel to be available for technical consultation.

1-5                      5                      4

(3)The firm provides information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years, as well as, an explanation of all pending litigation (including all accounts of Federal indictments)

1-5                      5                      5

**b. Audit Approach**

(1) Adequacy of proposed staffing plan for various segments of the engagement

1-5                      5                      4

(2) Adequacy of sampling techniques

1-5                      5                      5

(3) Adequacy of analytical procedures

1-5                      5                      5

**Sub-Total: Technical**

30                      27

**Total Points: Technical**

30                      27

**3. Price:**

1-5                      5                      4  
2025                      4200                      5900

**Total Points: Price**

4,200                      5,900

**Total Points: Technical/Price:**

35                      31

# LT Ranch South Community Development District

## Analysis of Auditor Proposals

Firm Names:

\_\_\_\_\_

**1. Mandatory Elements**

a. The audit firm is independent and licensed to practice in Florida.

\_\_\_\_\_

b. The firm has no conflict of interest with regard to any other work performed by the firm for the District.

\_\_\_\_\_

c. The firm adheres to the instructions in the Request for Proposal on preparing and submitting the proposal.

\_\_\_\_\_

d. The firm submitted a copy of its last external quality control review report and the firm has a record of quality audit work.

\_\_\_\_\_

e. The firm provides information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years, as well as, an explanation of all pending litigation (including all accounts of Federal indictments)

\_\_\_\_\_

Legend for Mandatory Elements:  
Y = Meets Criteria  
N = Does Not Meet Criteria

**2. Technical Qualifications:**

**Point  
Range**

**a. Expertise and Experience**

(1)The firm's past experience and performance on comparable government engagements.

1-5

\_\_\_\_\_

(2)The quality of the firm's professional personnel to be assigned to the engagement and the quality of the firm's management support personnel to be available for technical consultation.

1-5

\_\_\_\_\_

(3)The firm provides information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years, as well as, an explanation of all pending litigation (including all accounts of Federal indictments)

1-5

\_\_\_\_\_

**b. Audit Approach**

(1) Adequacy of proposed staffing plan for various segments of the engagement

1-5

\_\_\_\_\_

(2) Adequacy of sampling techniques

1-5

\_\_\_\_\_

(3) Adequacy of analytical procedures

1-5

\_\_\_\_\_

**Sub-Total: Technical**

**Total Points: Technical**

\_\_\_\_\_

\_\_\_\_\_

**3. Price:**

1-5

**Total Points: Price**

\_\_\_\_\_

\_\_\_\_\_

**Total Points: Technical/Price:**

\_\_\_\_\_

**LT Ranch South Community Development District  
Audit Fee Proposals**

<b>Firm</b>	<b>2025</b>	<b>Total</b>
<b>Grau and Associates</b>	\$ 4,200.00	\$ 4,200.00
<b>Berger Toombs</b>	\$ 5,900.00	\$ 5,900.00

## Bidder's List

### Request for Proposals – Professional Audit Services For the Fiscal Year 2025

Ms. Maritza Stonebraker  
Berger, Toombs, Elam, Gaines & Frank  
600 Citrus Avenue  
Suite 200  
Ft. Pierce, Florida 34950  
Phone: 772-461-6120  
[mstonebraker@BTEF-CPAS.com](mailto:mstonebraker@BTEF-CPAS.com)

Mr. Antonio Grau  
Grau and Associates  
951 Yamato Road, Suite 280  
Boca Raton, Florida 33431  
Phone 561-994-9299  
[tgraujr@graucpa.com](mailto:tgraujr@graucpa.com)

**LT RANCH SOUTH  
COMMUNITY DEVELOPMENT DISTRICT**

**REQUEST FOR PROPOSALS FOR  
PROFESSIONAL AUDITING SERVICES  
January 26, 2026**

**Prepared by:  
JPWard & Associates, LLC  
2301 Northeast 37<sup>th</sup> Street  
Fort Lauderdale, Florida 33308**

**James P. Ward  
District Manager  
E-mail: [JimWard@JPWardAssociates.com](mailto:JimWard@JPWardAssociates.com)  
Phone: (954) 658-4900**

## **TABLE OF CONTENTS**

### I. PROPOSAL REQUIREMENTS

- A. Legal Notice
- B. General Information
- C. Subcontracting
- D. Insurance Requirements

### II. NATURE OF SERVICES REQUIRED

- A. Scope of Work to be Performed
- B. Auditing Standards to be Followed
- C. Reports to be Issued
- D. Special Considerations
- E. Working Paper Retention and Access to Working Papers

### III. DESCRIPTION OF THE GOVERNMENT

- A. Name and Telephone Number of Contact Persons/Location of Offices
- B. Background Information
- C. Budgetary Basis of Accounting
- D. Pension Plans
- E. Blended Component Units
- F. Joint Ventures

### IV. TIME REQUIREMENTS

- A. Date Audit May Commence
- B. Schedule for each Fiscal Year Audit
  - 1. Fieldwork
  - 2. Draft Reports
- C. Date Final Report is Due

### V. ASSISTANCE TO BE PROVIDED TO THE AUDITOR AND REPORT PREPARATION

- A. Assistance during Audit
- B. Information Solutions (IS) Assistance
- C. Statements and Schedules to be Prepared by the District
- D. Auditor Work Location
- E. Report Preparation

VI. PROPOSAL REQUIREMENTS

- A. Technical and Dollar Cost Proposal
  - 1. General Requirements
  - 2. Independence
  - 3. License to Practice in Florida
  - 4. Firm Qualifications and Experience
  - 5. Partner, Supervisory and Staff Qualifications and Experience
  - 6. Prior Engagements with the District
  - 7. Similar Engagements with Other Government Entities
  - 8. Specific Audit Approach
  - 9. Identification of Anticipated Potential Audit Problems
  - 10. Report Format
- B. Dollar Cost Proposal
  - 1. Total All-Inclusive Maximum Price
  - 2. Out-of-pocket Expenses must be included in the Total All-inclusive Maximum Price and Reimbursement Rates
  - 3. Manner of Payment

VII. EVALUATION PROCEDURES

- A. Review of Proposals
- B. Evaluation Criteria
  - 1. Mandatory Elements
  - 2. Technical Qualifications
  - 3. Price
- C. Oral Presentations
- D. Right to Reject Proposals

VIII. ADDITIONAL AGREEMENTS

- A. E-Verify
- B. Public Records
- C. Affidavit of Compliance with Anti-Trafficking Laws
- D. Affidavit of Non-Collusion
- E. Anti-Kickback Affidavit
- F. Sworn Statement Regarding Public Crimes
- G. Sworn Statement Regarding Contracting with Scrutinized Companies

## **APPENDICES**

- A. Total All-Inclusive Maximum Price
- B. Auditor Ranking Form
- C. Agreement for Auditing Services

**LT RANCH SOUTH COMMUNITY DEVELOPMENT DISTRICT  
(Hereinafter called "District")  
REQUEST FOR PROPOSALS**

I. PROPOSAL REQUIREMENTS

A. Legal Notice

The LT Ranch South Community Development District is requesting proposals from qualified firms of certified public accountants, licensed to practice in the State of Florida, to audit its financial statements for the fiscal year ending **September 30, 2025**.

There is no expressed or implied obligation for the District to reimburse responding firms for any expenses incurred in preparing proposals in response to this request.

Sealed technical and dollar cost proposals will be received by the District Manager's office until **12:00 p.m., Tuesday, February 17, 2026**, located at **2301 Northeast 37<sup>th</sup> Street, Fort Lauderdale, Florida 33308**. Proposals received after this time will be returned unopened.

The Proposer shall submit a sealed and clearly marked envelope that includes both a pdf file along with seven (7) printed Technical and Dollar Cost Proposals to be marked as follows: **"LT Ranch South Community Development District, Professional Auditing Services Proposal."**

The Technical and Dollar Cost Proposal will be opened in the Office of the District Manager at **12:00 p.m., Tuesday, February 17, 2026**.

Proposals submitted will be evaluated by a five (5) member Auditor Selection Committee, ("Selection Committee"). The Audit Selection Committee consists of the five (5) members of the Board of Supervisors, who will review submissions.

The District reserves the right to retain all proposals submitted and to use, without compensation, any ideas in a proposal regardless of whether that proposal is selected. Submission of a proposal indicates acceptance by the firm of the conditions contained in this request for proposals, unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the District and the firm selected.

The District reserves the right to reject any or all proposals submitted or to retain all proposals submitted and to use without compensation any ideas in a proposal regardless of whether that proposal is selected. Submission of a proposal indicates acceptance by the firm of all of the conditions contained in this Request for Proposal.

B. General Information

During the evaluation process, the Selection Committee and the District reserve the right, where it may serve the District best interest, to request additional information or clarifications from proposers, or to allow corrections of errors or omissions. At the discretion of the District or the Selection Committee, firms submitting proposals may be requested to make oral presentations as part of the evaluation process.

It is anticipated the selection of a firm will be completed no later than **March 2026**. Following the notification of the selected firm, it is expected a contract will be executed by the end of March 2026.

C. Subcontracting

No subcontracting will be permitted. Any firm who submits a proposal, which contains any subcontracting work, shall be considered non-responsive and the District will not give any further consideration to the proposal.

D. Insurance Requirements

**Worker's Compensation** - Statutory Limits of Florida Statutes.

**Commercial General Liability** - Occurrence Form patterned after the current I.S.O. form with no limiting endorsements. Bodily Injury & Property Damage at \$1,000,000 single limit per occurrence

**Automobile Liability** - \$500,000 each Occurrence Owned/Non-owned/Hired Automobile Included.

The District, its agents and employee's must be named as "ADDITIONAL INSURED" on the insurance Certificate for Commercial General Liability.

**Errors and Omissions** - \$5,000,000 single limit per occurrence.

Proposer warrants that it is willing and able to obtain insurance coverage throughout the entire term of the contract and any renewals thereof.

## II. NATURE OF SERVICES REQUIRED

### A. Scope of Work to be Performed

The District desires the auditor to express an opinion on the fair presentation of its general-purpose financial statements in conformity with generally accepted accounting principles.

The District also desires the auditor to express an opinion on the fair presentation of its combining and individual fund financial statements and schedules in conformity with generally accepted accounting principles.

The auditor shall also be responsible for performing certain limited procedures involving required supplementary information required by the Governmental Accounting Standards Board as mandated by generally accepted auditing standards.

### B. Auditing Standards to be Followed

To meet the requirements of this request for proposals, the audit shall be performed in accordance with the following standards:

- 1) Generally accepting auditing standards as set forth by the American Institute of Certified Public Accountants.
- 2) The standards for financial audits set forth in the most current applicable U.S. General Accounting Office's (GAO) Government Auditing Standards.
- 3) The most current applicable provisions of the Federal Single Audit Act of 1984 (as amended).
- 4) The most current applicable provisions of U.S. Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, Audits of State and Local Governments.
- 5) The most current applicable Codification of Governmental Accounting and Financial Reporting Standards as promulgated by the Governmental Accounting Standards Board The most current applicable Statements on Auditing Standards issued by the American Institute of Certified Public Accountants.
- 6) The most current applicable Government Auditing Standards published by the Comptroller General of the United States.
- 7) The most current applicable Audit and Accounting Guide-Audits of State and Local Governmental Units, published by the American Institute of Certified Public Accountants.
- 8) The most current applicable Statements and interpretations issued by the Financial Accounting Standards Board.
- 9) Applicable Florida Statutes.

- 10) Regulations of the State of Florida Department of Financial Services
- 11) Rules of the Auditor General, State of Florida, Chapter 10-550 (Local Government Audits)
- 12) Any other applicable federal, state, local regulations or professional guidance not specifically listed above as well as any additional requirements which may be adopted by these organizations in the future.

C. Reports to be Issued

Following the completion of the audit of the fiscal year's financial statements, the auditor shall issue:

1. A report on the fair presentation of the financial statements in conformity with generally accepted accounting principles.
2. A report on compliance and 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.
3. A Management Letter Report.

In the required report(s) on compliance and internal controls, the auditor shall communicate any reportable conditions found during the audit. A reportable condition shall be defined as a significant deficiency in the design or operation of the internal control structure, which could adversely affect the organization's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions that are also material weaknesses shall be identified as such in the report. No reportable conditions discovered by the auditors shall be reported to management.

The report on compliance and internal controls shall include all material instances of noncompliance. All nonmaterial instances of noncompliance shall be reported in a separate management letter, which shall be referred to in the report on compliance and internal controls.

**Irregularities and illegal acts. Auditors shall be required to make an immediate, written report of all irregularities and illegal acts or indications of illegal acts of which they become aware of, to the Board of Supervisors, the District Manager and a copy to the District Attorney.**

D. Special Considerations

1. The District currently may prepare one or more official statements in connection with the sale of debt securities, which will contain the general-purpose financial statements and the auditor's report thereon. The auditor shall be required, if requested by the financial advisor and/or the underwriter, to issue a "consent and citation of expertise" as the auditor and any necessary "comfort letters."
2. The District retains the right to use any audited financial statements in any Official Statement issued by the District without the express consent of the Auditor.

E. Working Paper Retention and Access to Working Papers

All working papers and reports must be retained, at the auditor's expense, for a minimum of three (3) years, unless the firm is notified in writing by the District of the need to extend the retention period.

**THE AUDITOR SHALL PROVIDE A COMPLETE ELECTRONIC COPY OF THE WORKING PAPERS TO THE DISTRICT MANAGER AT THE COMPLETION OF THE AUDIT, PRIOR TO THE FINAL PAYMENT OF THE AUDITING FEES, BY THE DISTRICT.**

**The electronic copy shall be in Microsoft Word or Excel.**

In addition, the firm shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

III. DESCRIPTION OF THE GOVERNMENT

A. Name and Telephone Number of Contact Persons/Location of Offices

The auditor's principal contact with the District will be James P. Ward, District Manager or a designated representative, who will coordinate the assistance to be provided by the District to the auditor.

B. Background Information

A copy of the District's Budget for the audit period and the Audited Financial Statements for the prior Fiscal Year is available by contacting the District Manager.

C. Budgetary Basis of Accounting

The District prepares its budgets on a basis consistent with generally accepted accounting principles.

- D. Pension Plans - NONE
- E. Blended Component Units - NONE

The District is defined, for financial reporting purposes, in conformity with the Governmental Accounting Standards Board's *Codification of Governmental Accounting and Financial Reporting Standards*, Section 2100. Using these criteria, there are no blended component units included in the District's financial statements.

- F. Joint Ventures - NONE

#### IV. TIME REQUIREMENTS

- A. Date Audit May Commence

The District will have all records ready for audit as of the date of this Request.

- B. Schedule for Fiscal Year 2025 Audit

Each of the following should be completed by the auditor, no later than the dates indicated.

- 1. Fieldwork

The auditor shall complete all fieldwork by May 30<sup>th</sup> of 2026.

- 2. Draft Reports

The auditor shall have drafts of the audit report[s] and recommendations to management available for review by May 30<sup>th</sup> of 2026.

- C. Date Final Report is Due - 1 business day from Management Approval

The Auditor shall prepare draft financial statements, notes and all required supplementary information.

The final report should be delivered to the **District Manager at 2301 Northeast 37<sup>th</sup> Street, Fort Lauderdale, Florida 33308.**

V. ASSISTANCE TO BE PROVIDED TO THE AUDITOR AND REPORT PREPARATION

A. Assistance during Audit

The District staff and responsible management personnel will be available during the audit to assist the firm by providing information, documentation and explanations. The preparation of confirmations will be the responsibility of District and provided to the auditor to transmit. In addition, any required hours of clerical support will be made available to the auditor for the preparation of routine letters and memoranda.

B. Information Solutions (IS) Assistance

The District Manager will also be available to provide systems documentation and explanations. The Auditor will be provided computer time and limited read only access to the use of the District computer hardware and software.

C. Statements and Schedules to be Prepared by the District

Statement or Schedule

Bank Confirmations  
Construction in Progress  
GFA Roll Forward  
Contract/Retainage Payable  
Accounts Payable  
Accounts Receivable  
Investments/Accrued Interest Receivable  
Operating Transfers  
Equity Accounts Detail  
Bond Reserve Requirements  
Amortization/Depreciation Schedules  
Interest Expense  
Debt Amortization Schedules

D. Auditor Work Location

All work must be handled at the office of the Auditor and the District will provide all files to the Auditor electronically and the Auditor will be provided limited read only access to the District's electronic system.

E. Report Preparation

Report preparation and editing shall be the responsibility of the Auditor and the Auditor shall deliver 1 printed original of the Audited Financial Statements and one (1) electronic file in word and one (1) electronic file in pdf format.

## VI. PROPOSAL REQUIREMENTS

### A. Technical and Dollar Cost Proposal

#### 1. General Requirements

The purpose of the Technical and Dollar Cost Proposal is to demonstrate the qualifications, competence and capability of the firms seeking to undertake an independent audit of the District in conformity with the requirements of this request for proposals. As such, the substance of proposals will carry more weight than their form or manner of presentation. The Technical and Dollar Cost Proposal should demonstrate the qualifications of the firm and of the particular staff to be assigned to this engagement. It should also specify an audit approach that will meet the request for proposals requirements.

The Technical and Dollar Cost Proposal should address all the points outlined in the request for proposal. The Proposal should be prepared simply and economically, providing a straightforward, concise description of the proposer's capabilities to satisfy the requirements of the request for proposals.

While additional data may be presented, the following subjects, items Nos. 2 through 10, must be included. They represent the criteria against which the proposal will be evaluated.

#### 2. Independence

The firm should provide an affirmative statement that is independent of the District as defined by generally accepted auditing standards/the most current applicable U.S. General Accounting Office's *Government Auditing Standards*.

The firm also should provide an affirmative statement that it is independent of all of the component units of the District as defined by those same standards.

The firm should also list and describe the firm's professional relationships involving the District for the past five (5) years, together with a statement explaining why such relationships do not constitute a conflict of interest relative to performing the proposed audit.

In addition, the firm shall give the District written notice of any professional relationships entered into during the period of this agreement.

3. License to Practice in Florida

An affirmative statement should be included that the firm and all assigned key professional staff are properly registered/licensed to practice in the State of Florida.

4. Firm Qualifications and Experience

The proposer should state the size of the firm, the size of the firm's governmental audit staff, the location of the office from which the work on this engagement is to be performed and the number and nature of the professional staff to be employed in this engagement on a full-time basis and the number and nature of the staff to be so employed on a part-time basis.

The firm is also required to submit a copy of the report on its most recent external quality control review, with a statement whether that quality control review included a review of specific government engagements.

The firm shall also provide information on the results of any federal or state desk reviews or field reviews of its audits during the past three (3) years. In addition, the firm shall provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years with state regulatory bodies or professional organizations, as well as, an explanation of all pending litigation against governmental entities, including all accounts of Federal indictments for any civil or criminal matters for which the firm has been charged. The firm shall also provide information as to any and all litigation or arbitration in Florida within the last three (3) years, in which the firm is or was a Defendant.

5. Partner, Supervisory and Staff Qualifications and Experience

Identify the principal supervisory and management staff, including engagement partners, managers, other supervisors and specialists, who would be assigned to the engagement. Indicate whether each such person is registered or licensed to practice as a certified public accountant in Florida. Provide information on the government auditing experience of each person, including information on relevant continuing professional education for the past three (3) years and membership in professional organizations relevant to the performance of this audit.

Provide as much information as possible regarding the number, qualifications, experience and training, including relevant continuing professional education, of the specific staff to be assigned to this engagement. Indicate how the quality of staff over the term of the

agreement will be assured.

Engagement partners, managers, other supervisory staff and specialists may be changed if those personnel leave the firm, are promoted or are assigned to another office. These personnel may also be changed for other reasons with the express prior written permission of the District. However, in either case, the District retains the right to approve or reject replacements.

Consultants and firm specialists mentioned in response to this request for proposal can only be changed with the express prior written permission of the district, which retains the right to approve or reject replacements.

Other audit personnel may be changed at the discretion of the proposer provided that replacements have substantially the same or better qualifications or experience.

6. Prior Engagements with the District

List separately all engagements within the last five years, ranked on the basis of total staff hours, by type of engagement (i.e., audit, management advisory services, other). Indicate the scope of work, date, engagement partners, total hours, the location of the firm's office from which the engagement was performed, and the name and telephone number of the principal client contact.

7. Similar Engagements with Other Government Entities

For the firm's office that will be assigned responsibility for the audit, list the most significant engagements performed in the last five years that are similar to the engagement described in this request for proposal. These engagements should be ranked on the basis of total staff hours. Indicate the scope of work, date, engagement partners, total hours, and the name and telephone number of the principal client contact.

8. Specific Audit Approach

The proposal should set forth a work plan, including an explanation of the audit methodology to be followed, to perform the services required in Section II of this request for proposal. In developing the work plan, reference should be made to such sources of information as District's budget and related materials, organizational charts, manuals and programs, and financial and other management information systems.

Proposers will be required to provide the following information on their

audit approach:

- a. Proposed segmentation of the engagement
- b. Level of staff and number of hours to be assigned to each proposed segment of the engagement
- c. Sample size and the extent to which statistical sampling is to be used in the engagement
- d. Extent of use of EDP software in the engagement
- e. Type and extent of analytical procedures to be used in the engagement
- f. Approach to be taken to gain and document an understanding of the District's internal control structure
- g. Approach to be taken in determining laws and regulations that will be subject to audit test work
- h. Approach to be taken in drawing audit samples for purposes of tests of compliance

9. Identification of Anticipated Potential Audit Problems

The proposal should identify and describe any anticipated potential audit problems, the firm's approach to resolving these problems and any special assistance that will be requested from the District .

10. Report Format

The proposal should include sample formats for required reports.

B. Dollar Cost Proposal

1. Total All-Inclusive Maximum Price

The dollar cost proposal should contain all pricing information relative to performing the audit engagement as described in this request for proposal. The total all-inclusive maximum price to be proposal is to contain all direct and indirect costs including all out-of-pocket expenses.

The District will not be responsible for expenses incurred in preparing and submitting the technical proposal or the sealed dollar cost proposal.

Such costs should not be included in the proposal.

The first page of the dollar cost proposal should include the following information:

- a. Name of Firm
- b. Certification that the person signing the proposal is entitled to represent the firm, empowered to submit the proposal, and authorized to sign a contract with the District.
- c. A Total All-Inclusive Maximum Price for the Audited Financial Statements for each Fiscal Year.

2. Out-of-pocket Expenses must be included in the Total All-inclusive Maximum Price and Reimbursement Rates

Out-of-pocket expenses for firm personnel (e.g., travel, lodging and subsistence) will be reimbursed at the rates in Florida Statutes.

3. Manner of Payment

Progress payments will be made in accordance with the Florida Prompt Payment Act.

## VII. EVALUATION PROCEDURES

### A. Review of Proposals

The SELECTION COMMITTEE will evaluate and rank the proposals. Each member of the SELECTION COMMITTEE will evaluate and rank each technical proposal by each of the criteria described in Section VII B below.

After the rankings for the firms have been established, the sealed dollar cost proposal will be opened and will be utilized for the ranking of the firms.

### B. Evaluation Criteria

Proposals will be evaluated using three sets of criteria. Firms meeting the mandatory criteria will have their proposals ranked for both technical qualifications. The following represent the principal selection criteria, which will be considered during the evaluation process.

1. Mandatory Elements

- a. The audit firm is independent and licensed to practice in Florida
- b. The firm has no conflict of interest with regards to any other work performed by the firm for the District
- c. The firm adheres to the instructions in this request for proposal on preparing and submitting the proposal
- d. The firm submits a copy of its last external quality control review report, and the firm has a record of quality audit work

2. Technical Qualifications

a. Expertise and Experience

- (1) The firm's past experience and performance on comparable government engagements.
- (2) The quality of the firm's professional personnel to be assigned to the engagement and the quality of the firm's management support personnel to be available for technical consultation.
- (3) The firm provides information on the results of any federal or state desk reviews or field reviews of its audits during the past three (3) years. In addition, the firm provides information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years, with state regulatory bodies or professional organizations, as well as, an explanation of all pending litigation against governmental entities, including all accounts of Federal indictments for any civil or criminal matters for which the firm has been charged. The firm also provides information as to any and all litigation or arbitration in Florida within the last three (3) years, in which the firm is or was a Defendant.

b. Audit Approach

- (1) Adequacy of proposed staffing plan for various segments of the engagement
- (2) Adequacy of sampling techniques
- (3) Adequacy of analytical procedures

Proposals shall be ranked on the basis of their Technical Qualifications by each

member of the SELECTION COMMITTEE who will assign each of the top five proposals a number of one (1) through five (5), with one (1) signifying the highest rated proposal and five (5) signifying the lowest rated proposal.

3. Price:

Proposals shall be ranked on the basis of their price by the SELECTION COMMITTEE who will assign each of the top five proposals a number of one (1) through five (5), with one (1) signifying the lowest price and five (5) signifying the highest price.

Upon reconciliation of the weighted scores defined above, the proposal with the lowest average ranking score will be ranked one (1), the proposal with the second lowest average ranking score will be ranked two (2), and so on until all proposals are scored and ranked. The proposal ranked one (1), in the ranking form provided in the attachment (Appendix C), will be recommended by the SELECTION COMMITTEE to the District for award of the contract.

C. Oral Presentations

During the evaluation process, the SELECTION COMMITTEE may, at its discretion, request any one or all firms to make oral presentations. Such presentations will provide firms with an opportunity to answer any questions the SELECTION COMMITTEE may have on a firm's proposal. Not all firms may be asked to make such oral presentations.

D. Right to Reject Proposals

Submission of a proposal indicates acceptance by the firm of the conditions contained in this request for proposal unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the District and the firm selected. The District reserves the right to reject any or all proposals.

VIII. ADDITIONAL AGREEMENTS

A. E-Verify

Auditor shall comply with all applicable requirements of Section 448.095, Florida Statutes. Auditor shall register with and use the U.S. Department of Homeland Security's E-Verify system to verify the work authorization status of all newly hired employees. If Auditor enters into a contract with a subcontractor relating to the services under this Agreement, the subcontractor must register with and use the E-Verify system and provide Auditor with an affidavit stating the

subcontractor does not employ, contract with, or subcontract with an unauthorized alien. Auditor shall maintain a copy of said affidavit for the duration of the contract with the subcontractor and provide a copy to the District upon request. For purposes of this section, the term "subcontractor" shall have such meaning as provided in Section 448.095(1)(j), Florida Statutes and the term "unauthorized alien" shall have such meaning as provided in Section 448.095(k), Florida Statutes.

If Auditor has a good faith belief that a subcontractor with which it is contracting has knowingly violated Section 448.095, Florida Statutes, then Auditor shall terminate the contract with such person or entity. Further, if District has a good faith belief that a subcontractor of Auditor knowingly violated Section 448.095, Florida Statutes, but Auditor otherwise complied with its obligations hereunder, District shall promptly notify the Auditor and upon said notification, Auditor shall immediately terminate its contract with the subcontractor.

Notwithstanding anything else in this Agreement to the contrary, District may immediately terminate this Agreement for cause if there is a good faith belief that Auditor knowingly violated the provisions of Section 448.095, Florida Statutes, and any termination thereunder shall in no event be considered a breach of contract by District.

By entering into this Agreement, Auditor represents that no public employer has terminated a contract with Auditor under Section 448.095(2)(c), Florida Statutes, within the year immediately preceding the date of this Agreement. District has materially relied on this representation in entering into this Agreement with Auditor.

B. Public Records

The Auditor understands and agrees that all documents of any kind provided to the District in connection with this Agreement may be public records, and, accordingly, the Auditor agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to Section 119.0701, Florida Statutes. The Contractor acknowledges that the designated public records custodian for the District is James P. Ward ("Public Records Custodian"). Among other requirements and to the extent applicable by law, the Auditor shall 1) keep and maintain public records required by the District to perform the Oversight Services; 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 Agreement term and following the Agreement term if the Auditor does not transfer the records to the Public Records Custodian of the

District; and 4) upon completion of the Agreement, transfer to the District, at no cost, all public records in the Auditor'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 the Auditor, the Auditor 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. Failure of Auditor to comply with Section 119.0701, Florida Statutes may subject the Auditor to penalties under Section 119.10, Florida Statutes. Further, in the event the Auditor fails to comply with this Section or Section 119.0701, Florida Statutes, District shall be entitled to any and all remedies at law or in equity. The following statement is required to be included in this Agreement pursuant to Section 119.0701(2), Florida Statutes:

**IF THE AUDITOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES TO THE AUDITOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT JAMES P. WARD, TELEPHONE: (954) 658-4900, EMAIL: JIMWARD@JPWARDASSOCIATES.COM, AND MAILING ADDRESS: 2301 NORTHEAST 37TH STREET, FORT LAUDERDALE, FL 33308.**

C. Affidavit Of Compliance with Anti-Human Trafficking Laws

State of \_\_\_\_\_

County of \_\_\_\_\_

In accordance with Section 787.06 (13), Florida Statutes, the undersigned, on behalf of \_\_\_\_\_ (the "Auditor"), hereby attests under penalty of perjury that, the Auditor, to the best of my knowledge and reasonable belief, does not use coercion for labor or services as defined in Section 787.06, Florida Statutes, entitled "Human Trafficking."

The undersigned is authorized to execute this affidavit on behalf of the Auditor.

\_\_\_\_\_  
*Signature*  
Printed Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Auditor: \_\_\_\_\_  
Date: \_\_\_\_\_

SWORN TO AND SUBSCRIBED before me by means of [\_\_\_] physical presence or [\_\_\_] online notarization, this \_\_\_\_\_ day of \_\_\_\_\_, 2025, by \_\_\_\_\_, as \_\_\_\_\_ of \_\_\_\_\_, who is [\_\_\_] personally known to me or who produced [\_\_\_] \_\_\_\_\_ as identification.

\_\_\_\_\_  
Notary Public

(Notary Seal)

D. Affidavit Of Non-Collusion

State of \_\_\_\_\_

County of \_\_\_\_\_

BEFORE ME, the undersigned authority, personally appeared \_\_\_\_\_, who, after being by me first duly sworn, deposes and says of his/her personal knowledge that:

1. He/she is \_\_\_\_\_ of \_\_\_\_\_, the Proposer that has submitted a proposal to perform Professional Auditing Services.

2. He/she is fully informed respecting the preparation and contents of the attached Proposal and of all pertinent circumstances respecting such Proposal;

3. Such Proposal is genuine and is not a collusive or sham Proposal;

4. Neither the said Proposer nor any of its officers, partners, owners, agents, representatives, employees or parties in interest, including this affiant, has in any way colluded, conspired, connived or agreed, directly or indirectly with any other Proposer, firm or person to submit a collusive or sham Proposal in connection with the Agreement for which the attached Proposal has been submitted or to refrain from bidding in connection with such Agreement, or has in any manner, directly or indirectly, sought by agreement or collusion or communication or conference with any other Proposer, firm or person to fix the price or prices in the attached Proposal or of any other Proposer, or to fix any overhead, profit or cost element of the Proposal price or the Proposal price of any other Proposer, or to secure through any collusion, conspiracy, connivance or unlawful agreement any advantage against the Town/City/County of or any person interested in the proposed Agreement: and;

5. The price or prices quoted in the attached Proposal are fair and proper and are not tainted by any collusion, conspiracy, connivance or unlawful agreement on the part of the Proposer or any of its agents, representatives, owners, employees, or parties in interest, including this affiant.

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 2026.

\_\_\_\_\_  
Signature by authorized representative of Proposer

State of \_\_\_\_\_

County of \_\_\_\_\_

The foregoing instrument was sworn to and subscribed before me by means of \_\_\_\_ physical presence or \_\_\_\_ online notarization this \_\_\_\_ day of \_\_\_\_\_ 2026, by \_\_\_\_\_, of the \_\_\_\_\_, who is personally known to me or who has produced \_\_\_\_\_ as identification and who did (did not) take an oath.

\_\_\_\_\_  
Signature of Notary taking acknowledgment

E. Anti-Kickback Affidavit

State of \_\_\_\_\_

County of \_\_\_\_\_

BEFORE ME, the undersigned authority, personally appeared \_\_\_\_\_, who, after being duly sworn by me first, deposes and says:

1. I am \_\_\_\_\_ of \_\_\_\_\_, the proposer that has submitted a proposal to perform Professional Auditing Services.

2. I, the undersigned, hereby depose and say that no portion of the sum proposal in connection with the work to be performed at the property identified above will be paid to any employee of the District or, Public Officer as a commission, kickback, reward or gift, directly or indirectly by me or any member of my firm or by an officer of the corporation.

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 2026.

\_\_\_\_\_  
Signature by authorized representative of Proposer

State of \_\_\_\_\_

County of \_\_\_\_\_

The foregoing instrument was sworn to and subscribed before me by means of \_\_\_\_\_ physical presence or \_\_\_\_\_ online notarization this \_\_\_\_\_ day of \_\_\_\_\_ 2026, by \_\_\_\_\_ of the \_\_\_\_\_, who is personally known to me or who has produced \_\_\_\_\_ as identification and who did (did not) take an oath.

\_\_\_\_\_  
Signature of Notary taking acknowledgment

F. Sworn Statement Regarding Public Crimes

THIS FORM MUST BE SIGNED AND SWORN TO IN THE PRESENCE OF A NOTARY PUBLIC OR OTHER OFFICIAL AUTHORIZED TO ADMINISTER OATHS.

1. This sworn statement is submitted to \_\_\_\_\_  
(print name of public entity)

By \_\_\_\_\_  
(print individual's name and title)

for \_\_\_\_\_  
(print name of entity submitting sworn statement)

2. Whose address is:

\_\_\_\_\_  
\_\_\_\_\_

and (if applicable) its federal Employer Identification Number (FEIN) is \_\_\_\_\_  
(if the entity has no FEIN, include the Social Security Number of the individual signing this sworn statement:  
\_\_\_\_\_.

3. I understand that a "public entity crime" as defined in Paragraph 287.133(1)(g), Florida Statutes, means a violation of any state or federal law by a person with respect to and directly related to the transaction of business with any public entity or with an agency or political subdivision of any other state or the United States, including, but not limited to, any bid or contract for goods or services to be provided to any public entity or an agency or political subdivision or any other state or of the United States and involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy, or material misrepresentation.

4. I understand that "convicted" or "conviction" as defined in paragraph 287.133(1)(b), Florida Statutes, means a finding of guilt or a conviction of a public entity crime, with or without an adjudication of guilt, in any federal or state trial court of record relating to charges brought by indictment or information after July 1, 1989, as a result of a jury verdict, non-jury trial or entry of a plea of guilty or nolo contendere.

5. I understand that an "affiliate" as defined in Paragraph 287.133(1)(a) Florida Statutes, means:

- i. A predecessor or successor of a person convicted of a public entity crime; or

\_\_\_\_\_

ii. An entity under the control of any natural person who is active in the management of the entity and who has been convicted of a public entity crime. The term "affiliate" includes those officers, directors, executives, partners, shareholders, members, and agents who are active in the management of an affiliate. The ownership by one person of shares constituting a controlling interest in another person, or a pooling equipment or income among persons when not for fair market value under an arm's length agreement shall be prima facie case that one person controls another person. A person knowing enters into a joint venture with a person who has been convicted of a public entity crime in Florida during the preceding 36 months shall be considered an affiliate.

6. I understand that a "person" as defined in Paragraph 287.133(1)(e) Florida Statutes, means any natural person entity organized under the laws of any state or the United States with the legal power to enter into a binding contract and which bids or applies to bid on contracts for the provisions of goods or services let by a public entity, or which otherwise transacts or applies to transact business with a public entity. The term "person" includes those officers, directors, executives, partners, shareholders, members, and agents who are active in the management of an entity.

7. Based on information and belief, the statement, which I have marked below, is true in relation to the entity submitting this sworn statement. (Indicate which statement applies.)

\_\_\_ Neither the entity submitting this sworn statement, or one of its officers, directors, executives, partners, shareholders, members, and agents, who are active in the management of the entity, nor any affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989.

\_\_\_ The entity submitting this sworn statement, or one or more of its officers, directors, executives, partners, shareholders, members, and agents who are active in the management of the entity, nor any affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989.

The entity submitting this sworn statement, or one or more of its officers, directors, executives, partners, shareholders, members, and agents who are active in the management of the entity, nor any affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989. However, there has been a subsequent proceeding before a Hearing Officer of the State of Florida, Division of Administrative Hearings and the Final Order entered by the Hearing Officer determined that it was not in the public interest to place the entity submitting this sworn statement on the convicted vendor list. (Attach a copy of the final order)

I UNDERSTAND THAT THE SUBMISSION OF THIS FORM TO THE CONTRACTING OFFICER FOR THE PUBLIC ENTITY IDENTIFIED IN PARAGRAPH 1 (ONE) ABOVE IS FOR THAT PUBLIC ENTITY ONLY, AND THAT THIS FORM IS VALID THROUGH DECEMBER 31 OF THE CALENDAR YEAR IN WHICH IT IS FILED. I ALSO UNDERSTAND THAT I AM REQUIRED TO INFORM THE PUBLIC ENTITY PRIOR TO ENTERING INTO A CONTRACT IN EXCESS OF THE THRESHOLD AMOUNT PROVIDED IN SECTION 287.017, FLORIDA STATUTES, FOR CATEGORY TWO OF ANY CHANGE IN THE INFORMATION CONTAINED IN THIS FORM.

\_\_\_\_\_  
(Signature)

State of \_\_\_\_\_

County of \_\_\_\_\_

The foregoing instrument was sworn to and subscribed before me by means of \_\_\_\_ physical presence or \_\_\_\_ online notarization this \_\_\_\_ day of \_\_\_\_\_ 2026, by \_\_\_\_\_ of the \_\_\_\_\_, who is personally known to me or who has produced \_\_\_\_\_ as identification and who did (did not) take an oath.

\_\_\_\_\_  
Signature of Notary

(Notary Seal)

G. Sworn Statement Regarding Contracting with Scrutinized Companies

THIS FORM MUST BE SIGNED AND SWORN TO IN THE PRESENCE OF A NOTARY PUBLIC OR OTHER OFFICIAL AUTHORIZED TO AND MINISTER OATHS.

1. This sworn statement is submitted to \_\_\_\_\_

— [print name of the public entity]

By

\_\_\_\_\_ [print individual's name and title]

For \_\_\_\_\_

[print name of entity submitting sworn

statement]

whose business address is

\_\_\_\_\_  
\_\_\_\_\_

and (if applicable) its Federal Employer Identification Number (FEIN) is \_\_\_\_\_

(If the entity has no FEIN, include the Social Security Number of the individual

signing this sworn statement: \_\_\_\_\_.)

2. I understand that, subject to limited exemptions, Section 287.135, Florida Statutes, declares a company that at the time of bidding or submitting a proposal for a new contract or renewal of an existing contract is on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, created pursuant to section 215.473, Florida Statutes, is ineligible for, and may not bid on, submit a proposal for, or enter into or renew a contract with a local governmental entity for goods or services of \$1 million or more

3. Based on information and belief, at the time the entity submitting this sworn statement submits its proposal to the District, neither the entity, nor any of its officers, directors, executives, partners, shareholders, members, or agents, is listed on either the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List.

4. If awarded the Contract, the entity will immediately notify the District in writing if either the entity, or any of its officers, directors, executives, partners, shareholders, members, or agents, is placed on either the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List.

\_\_\_\_\_  
(Signature)

State of \_\_\_\_\_

County of \_\_\_\_\_

The foregoing instrument was sworn to and subscribed before me by means of \_\_\_\_ physical presence or \_\_\_\_ online notarization this \_\_\_\_ day of \_\_\_\_\_ 2026, by \_\_\_\_\_, of the \_\_\_\_\_, who is personally known to me or who has produced \_\_\_\_\_ as identification and who did (did not) take an oath.

\_\_\_\_\_  
Signature of Notary

(Notary Seal)

**APPENDIX A**

**SCHEDULE OF PROFESSIONAL FEES AND EXPENSES**

**AUDITED FINANCIAL STATEMENTS**

**Fee shall include all services, including but not limited to Out-of-Pocket expenses, meals and lodging, transportation, printing and binding, telephone, fax, copies.**

**Fiscal Year 2025** \_\_\_\_\_

**TOTAL FOR 2025** \_\_\_\_\_

**APPENDIX B**

**AUDITOR RANKING FORM**

**INCLUDED AT END OF RFP**

**APPENDIX C**

**Agreement for Auditing Services**

**AGREEMENT  
BETWEEN THE  
LT RANCH SOUTH COMMUNITY DEVELOPMENT DISTRICT  
AND  
\_\_\_\_\_  
FOR  
PROFESSIONAL AUDITING SERVICES**

This Agreement, is made and entered into the \_\_\_ day of \_\_\_\_\_, 2026 by and between the LT Ranch South Community Development District , a Florida municipal corporation, ("DISTRICT"), and \_\_\_\_\_("AUDITOR") for the audit of the DISTRICT'S financial statements for the fiscal year ending September 30, 2025.

WITNESSETH:

WHEREAS, the DISTRICT and Section 218.39, Florida Statutes, require that the DISTRICT shall provide annually for an audit of the financial statements of the DISTRICT; and

WHEREAS, the DISTRICT, undertook a selection process in seeking a firm to perform the required financial audit; and

WHEREAS, proposals were evaluated and ranked by an Auditor Selection Committee; and

WHEREAS, the District has selected the AUDITOR upon the recommendation of the Auditor Selection Committee to audit the DISTRICT'S financial statements for the Fiscal Year ending September 2025; and

WHEREAS, DISTRICT and AUDITOR desire to enter into an Agreement whereby the duties and obligations each to the other are set forth.

**IN CONSIDERATION OF THE MUTUAL COVENANTS AND CONDITIONS HEREIN EXPRESSED AND THE FAITHFUL PERFORMANCE OF ALL SUCH COVENANTS AND CONDITIONS, THE PARTIES AGREE AS FOLLOWS:**

## SECTION 1. SCOPE OF AUDIT

1.1 The audit must meet the requirements identified in the Request for Proposals for Professional Auditing Services dated January 26, 2026, ("RFP") is attached hereto and made a part hereof, as Exhibit "A," and the AUDITOR'S Technical Proposal and the Sealed Dollar Cost Proposal are attached hereto and made a part hereof as Exhibit "B." AUDITOR shall perform the scope of work, issue reports, comply with the Special Considerations and follow the auditing standards, as described in Exhibit "A," Section II, Nature of Services Required.

1.2 AUDITOR shall be required to make an immediate written report of all irregularities and illegal acts or indications of illegal acts of which they become aware of, to the District Manager and the District Attorney.

1.3 AUDITOR agrees that certain books and records may be made available prior to the time when others may be made available, and certain funds may be audited and such audit for those funds completed prior to the time that other funds are so audited and completed. It is contemplated that those funds audited separately and reported separately will be completed and the audit report furnished as soon as possible. In any event, the final audit report shall be furnished to the DISTRICT no later than May 30<sup>th</sup> of 2026. The DISTRICT agrees that all records, documentation, and information requested in connection with the audit will be made available, that all material information will be disclosed, and that the AUDITOR will have the full cooperation of the DISTRICT and the District's agents. As required by generally accepted auditing standards, the AUDITOR will make specific inquiries of the DISTRICT about the representations embodied in the financial statements, the effectiveness of the internal control structure, the DISTRICT'S compliance with certain laws and regulations, and obtain a representation letter from the DISTRICT about these matters. The responses to the AUDITOR'S inquiries, the written representations and the results of audit tests comprise the evidential matter that will be relied upon in forming an opinion on the financial statements.

1.4 AUDITOR agrees and acknowledges that AUDITOR is prohibited from exempting provisions in the RFP or in this Agreement in any of AUDITOR'S reports prepared pursuant to this Agreement.

1.5 AUDITOR agrees and acknowledges that District Attorney shall review and approve of the litigation section of the Audited Financial Statements prior to its publication.

1.6 AUDITOR agrees and acknowledges that upon execution of this Agreement, AUDITOR shall provide in writing to the District Manager, AUDITOR's contact person, who shall be responsible for the DISTRICT'S audit.

## SECTION 2. TERM

2.1 The term of this Agreement shall begin on the date it is fully executed by both parties and shall extend to the completion and delivery to the DISTRICT of the audited financial statements for the Fiscal Year ending September 30, 2025, subject to the termination provisions contained herein.

2.2 The DISTRICT'S fiscal year is from October 1st through September 30th. The

audit field work should be substantially completed no later than by May 30<sup>th</sup> of 2026 and the final signed report delivered to the DISTRICT by May 30<sup>th</sup> of 2026. Time shall be deemed to be of the essence in performing the duties obligations and responsibilities required by this Agreement, however these dates may be changed each year by the District and AUDITOR. AUDITOR shall comply with all dates as described in Exhibit "A" and with the time schedules for subsequent audit years.

### SECTION 3. COMPENSATION

3.1 DISTRICT agrees to pay AUDITOR, the agreed to amount, as set forth in Exhibits "A", which amount shall be accepted by AUDITOR as full compensation for all such work, which shall include provisions for out-of-pocket expenses. It is acknowledged and agreed by AUDITOR that these amounts are the maximum payable and constitute a limitation upon DISTRICT'S obligation to compensate AUDITOR for its services related to this Agreement. This maximum amount, however, does not constitute a limitation of any sort, upon AUDITOR'S obligation to perform all items of work required by or which can be reasonably inferred from the Scope of Services.

3.2 AUDITOR may submit an invoice for compensation, developed and agreed upon by the District Manager and AUDITOR, no more often than on a monthly basis, but only after the services for which the invoices are submitted have been completed. An original invoice plus one copy are due within fifteen (15) days of the end of the month except the final invoice which must be received no later than sixty (60) days after this Agreement expires. Invoices shall designate the nature of the services performed and shall also show a summary of fees and expenses with accrual of the total and credits for portions paid previously and shall allocate the billing costs to the appropriate fund or combination of funds. Each statement shall show the proportion of the guaranteed maximum payment that has been expended through previous billings.

3.3 DISTRICT shall pay AUDITOR within thirty (30) calendar days of receipt of AUDITOR'S proper statement. To be deemed proper, all invoices must comply with the requirements set forth in this Agreement and must be submitted on the form and pursuant to instructions prescribed by the District Manager. AUDITOR shall provide a complete copy of the working papers to DISTRICT at the completion of the audit, prior to the final payment of the auditing fees by the DISTRICT. DISTRICT shall withhold ten percent (10%) from each billing pending delivery of the AUDITOR'S final reports. Additionally, payment may be withheld by the District Manager, for failure of AUDITOR to comply with a term, condition or requirement of this Agreement.

3.4 Notwithstanding any provision of this Agreement to the contrary, District Manager, may withhold, in whole or in part, payment (in addition to the ten percent (10%) described above) to the extent necessary to protect itself from loss on account of inadequate or defective work which has not been remedied or resolved in a manner satisfactory to District Manager. The amount withheld shall not be subject to payment of interest by DISTRICT.

3.5 Payment shall be made to AUDITOR at:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

3.6 AUDITOR agrees to keep such records and accounts as may be necessary in order to record complete and correct entries as to personnel hours charged and any expenses for which AUDITOR receives reimbursement for a period of at least three years after completion of the work provided for in this Agreement. Such books and records shall be available at all reasonable times for examination and audit by DISTRICT.

3.7 If it should become necessary for DISTRICT to request AUDITOR to render any additional services to either supplement the services described in the RFP or to perform additional work as a result of the specific recommendations included in any report issued pursuant to this Agreement, such additional work shall be performed only if set forth in an addendum to this Agreement. Any such additional work agreed to by both parties shall be performed at the same rate in the schedule of fees and expenses included in the sealed dollar cost bid, or if in subsequent fiscal years, at the agreed upon schedule.

#### SECTION 4. TERMINATION

4.1 This Agreement may be terminated by the District for any reason upon not less than ten (10) days written notice to Auditor in accordance with the Notices section of this Agreement.

4.4 In the event this Agreement is terminated, AUDITOR shall be paid for any services performed to the date the Agreement is terminated; however, upon being notified of DISTRICT'S election to terminate, AUDITOR shall refrain from performing further services or incurring additional expenses under the terms of this Agreement. AUDITOR acknowledges and agrees that Ten Dollars (\$10.00) of the compensation to be paid by DISTRICT, the adequacy of which is hereby acknowledged by AUDITOR, is given as specific consideration to AUDITOR for DISTRICT'S right to terminate this Agreement for convenience.

4.5 In the event this Agreement is terminated, any compensation payable by DISTRICT shall be withheld until all documents are provided to DISTRICT pursuant to Section 7.2 of this Agreement.

#### SECTION 5. INDEMNIFICATION

AUDITOR shall at all times hereafter indemnify, hold harmless and, at District's option, pay for an attorney selected by the District, after consultation with AUDITOR, to defend DISTRICT, its officers, agents servants, and employees against any and all claims, losses, liabilities, and expenditures of any kind, including attorney fees, court costs, and expenses, caused by negligent act or omission of AUDITOR, its employees, agents, servants, or officers, or accruing, resulting from, or related to the subject matter of this Agreement including, without limitation, any and all claims, demands or causes of action of any nature whatsoever resulting from injuries or damages sustained by any person or property. The provisions of this section shall survive the expiration or earlier termination of this Agreement. To the extent

considered necessary by the District Manager and the District Attorney, any sums due AUDITOR under this Agreement may be retained by DISTRICT until all of DISTRICT'S claims for indemnification pursuant to this Agreement have been settled or otherwise resolved; and any amount withheld shall not be subject to payment of interest by DISTRICT.

## SECTION 6. INSURANCE

6.1 In order to ensure the indemnification obligation contained above, AUDITOR shall, as a minimum, provide, pay for, and maintain in force at all times during the term of this Agreement, the insurance coverages and any renewals thereof, as required by the Request for Qualifications.

6.2 AUDITOR shall furnish to the District Manager, Certificates of Insurance or endorsements evidencing the insurance coverages specified by the DISTRICT, and DISTRICT shall approve such certificates prior to beginning performance of work under this Agreement.

6.3 Coverage is not to cease and is to remain in force (subject to cancellation notice) until all performance required of AUDITOR is completed. All policies must be endorsed to provide DISTRICT with at least thirty (30) days' notice of cancellation and/or material changes. If any of the insurance coverages expire prior to the completion of the work, copies of renewal policies shall be furnished at least thirty (30) days prior to the date of their expiration.

## SECTION 7. MISCELLANEOUS

7.1 Copies of Report. AUDITOR agrees to furnish DISTRICT with copies of the Audited Financial Statements identified in the Request for Proposals.

7.2 Ownership Of Documents. Unless otherwise provided by law, any and all reports, surveys, and other data and documents provided or created in connection with this Agreement are and shall remain the property of DISTRICT. In the event of termination of this Agreement, any reports photographs surveys and other data and documents prepared by AUDITOR, whether finished or unfinished, shall become the property of DISTRICT and shall be delivered by AUDITOR to the District Manager within seven (7) days of termination of this Agreement by either party. Any compensation due to AUDITOR shall be withheld until all documents are received as provided herein.

7.3 Audit And Inspection Rights And Retention Of Records. DISTRICT shall have the right to audit the books, records and accounts of AUDITOR that are related to this Project. AUDITOR shall keep such books, records, and accounts as may be necessary in order to record complete and correct entries related to the Project.

AUDITOR shall preserve and make available, at reasonable times for examination and audit by DISTRICT, all financial records, supporting documents, statistical records, and any other documents pertinent to this Agreement for the required retention period of the Florida Public Records Act (Chapter 119, Fla. Stat.), if applicable, or, if the Florida Public Records Act is not applicable, for a minimum period of three (3) years after termination of this Agreement, unless AUDITOR is notified in writing by DISTRICT of the need to extend the retention period. Such retention of such records and documents shall be at AUDITOR'S expense. If any audit has been initiated and audit findings have not been resolved at the end of the retention period or three

(3) years, whichever is longer, the books, records, and accounts shall be retained until resolution of the audit findings. If the Florida Public Records Act is determined by DISTRICT to be applicable to AUDITOR'S records, AUDITOR shall comply with all requirements thereof; however, no confidentiality or non-disclosure requirement of either federal or state law shall be violated by AUDITOR. Any incomplete or incorrect entry in such books, records, and accounts shall be a basis for DISTRICT'S disallowance and recovery of any payment upon such entry.

In addition, AUDITOR shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

In addition, AUDITOR shall provide a complete copy of all working papers to the DISTRICT, prior to final payment by the DISTRICT, in accordance with the RFP for AUDITOR services.

AUDITOR shall affirmatively comply with all applicable provisions of federal, state and local equal employment laws and shall not engage in or commit any discriminatory practice against any person based on race, age, religion, color, gender, sexual orientation, national origin, marital status, physical or mental disability, political affiliation or any other factor which cannot be lawfully used as a basis for service delivery.

7.4 Policy of Non-Discrimination. AUDITOR shall not discriminate against any person in its operations, activities or delivery of services under this Agreement.

AUDITOR shall affirmatively comply with all applicable provisions of federal, state and local equal employment laws.

7.5 Public Entity Crime Act. AUDITOR represents that the execution of this Agreement will not violate the Public Entity Crime Act (Section 287.133, Florida Statutes), which essentially provides that a person or affiliate who is a auditor, consultant or other provider and who has been placed on the convicted vendor list following a conviction for a Public Entity Crime may not submit a bid on a contract to provide any goods or services to DISTRICT, may not submit a bid on a contract with DISTRICT for the construction or repair of a public building or public work, may not submit bids on leases of real property to DISTRICT, may not be awarded or perform work as a auditor, supplier, subcontractor, or consultant under a contract with DISTRICT, and may not transact any business with DISTRICT in excess of the threshold amount provided in Section 287.017, Florida Statutes, for category two purchases for a period of thirty six (36) months from the date of being placed on the convicted vendor list. Violation of this section shall result in termination of this Agreement and recovery of all monies paid hereto and may result in debarment from DISTRICT'S competitive procurement activities.

In addition to the foregoing. AUDITOR further represents that there has been no determination, based on an audit, that it committed an act defined by Section 287.133, Florida Statutes, as a "public entity crime" and that it has not been formally charged with committing an act defined as a "public entity crime" regardless of the amount of money involved or whether AUDITOR has been placed on the convicted vendor list.

7.6 Independent Contractor. AUDITOR is an independent contractor under this Agreement. Services provided by AUDITOR pursuant to this Agreement shall be subject to the

supervision of AUDITOR. In providing such services, neither AUDITOR nor its agents shall act as officers, employees or agents of the DISTRICT. Personnel policies, tax responsibilities, social security and health insurance, employee benefits, purchasing policies and other similar administrative procedures applicable to services rendered under this Agreement shall be those of AUDITOR. This Agreement shall not constitute or make the parties a partnership or joint venture.

7.7 Third Party Beneficiaries. Neither AUDITOR nor DISTRICT intends to directly or substantially benefit a third party by this Agreement. Therefore, the parties agree that there are no third-party beneficiaries to this Agreement and that no third party shall be entitled to assert a claim against either of them based upon this Agreement the parties expressly acknowledge that it is not their intent to create any rights or obligations in any third person or entity under this Agreement.

7.8 Notices. Whenever either party desires to give notice to the other, such notice must be in writing, sent by certified United States Mail postage prepaid return receipt requested or by hand delivery with a request for a written receipt of acknowledgment of delivery, addressed to the party for whom it is intended at the place last specified. The place for giving notice shall remain the same as set forth herein until changed in writing in the manner provided in this section for the present, the parties designate the following:

**As to District:**

LT Ranch South Community Development District  
2301 Northeast 37<sup>th</sup> Street  
Fort Lauderdale, Florida 33308  
Attention: James P. Ward, District Manager

**With a Copy to:**

Kutak Rock LLP  
107 West College Avenue  
Tallahassee, Florida 32301  
Attention: Mr. Jere Earlywine, District Attorney

**As to Auditor:**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

7.9 Assignment And Performance. Neither this Agreement nor any interest herein shall be assigned, transferred, or encumbered by either party. In addition, AUDITOR shall not subcontract any portion of the work required by this Agreement.

AUDITOR represents that all persons delivering the services required by this Agreement have the knowledge and skills, either by training, experience, education, or a combination thereof,

to adequately and competently perform the duties, obligations, and services set forth in Exhibit "F" and to provide and perform such services to DISTRICT'S satisfaction for the agreed compensation.

AUDITOR shall perform its duties, obligations and services under this Agreement in a skillful and respectable manner. The quality of AUDITOR'S performance and all interim and final product(s) provided to or on behalf of DISTRICT shall be comparable to the best local and national standards.

7.10 Conflicts. Neither AUDITOR nor its employees shall have or hold any continuing or frequently recurring employment or contractual relationship that is substantially antagonistic or incompatible with AUDITOR'S loyal and conscientious exercise of judgment related to its performance under this Agreement.

AUDITOR agrees that none of its officers or employees shall, during the term of this Agreement, serve as an expert witness against DISTRICT in any legal or administrative proceeding in which he or she is not a party, unless compelled by court process. Further, AUDITOR agrees that such persons shall not give sworn testimony or issue a report or writing, as an expression of his or her expert opinion, which is adverse or prejudicial to the interests of DISTRICT in connection with any such pending or threatened legal or administrative proceeding. The limitations of this section shall not preclude AUDITOR or any other persons from representing themselves in any action or in any administrative or legal proceeding.

In the event AUDITOR is permitted to utilize subcontractors to perform any services required by this Agreement, AUDITOR agrees to prohibit such subcontractors, by written contract, from having any conflicts within the meaning of this section.

7.11 Contingency Fee. AUDITOR warrants that it has not employed or retained any company or person, other than a bona fide employee working solely for AUDITOR, to solicit or secure this Agreement and that it has not paid or agreed to pay any person, company, corporation, individual or firm, other than a bona fide employee working solely for AUDITOR, any fee, percentage, gift, or other consideration contingent upon or resulting from the award or making of this Agreement. For a breach or violation of this provision, DISTRICT shall have the right to terminate this Agreement without liability at its discretion or to deduct from the Agreement price or otherwise recover the full amount of such fee, percentage, gift or consideration.

7.12 Materiality And Waiver Of Breach. DISTRICT and AUDITOR agree that each requirement, duty, and obligation set forth herein is substantial and important to the formation of this Agreement and, therefore, is a material term hereof.

DISTRICT'S failure to enforce any provision of this Agreement shall not be deemed a waiver of such provision or modification of this Agreement. A waiver of any breach of a provision of this Agreement shall not be deemed a waiver of any subsequent breach and shall not be construed to be a modification of the terms of this Agreement.

7.13 Compliance With Laws. AUDITOR shall comply with all federal, state, and local laws, codes, ordinances, rules, and regulations in performing its duties, responsibilities, and obligations pursuant to this Agreement.

7.14 Severance. In the event a portion of this Agreement is found by a court of competent jurisdiction to be invalid, the remaining provisions shall continue to be effective unless DISTRICT or AUDITOR elects to terminate this Agreement. An election to terminate this Agreement based upon this provision shall be made within seven (7) days after the finding by the court becomes final.

7.15 Joint Preparation. The parties acknowledge that they have sought and received whatever competent advice and counsel as was necessary for them to form a full and complete understanding of all rights and obligations herein and that the preparation of this Agreement has been their joint effort. The language agreed to expresses their mutual intent and the resulting document shall not, solely as a matter of judicial construction, be construed more severely against one of the parties than the other.

7.16 Priority Of Provisions. If there is a conflict or inconsistency between any term, statement, requirement, or provision of any exhibit attached hereto, any document or events referred to herein, or any document incorporated into this Agreement by reference and a term, statement, requirement, or provision of this Agreement, the term, statement, requirement, or provision contained in Articles 1 through 7 of this Agreement shall prevail and be given effect.

7.17 Applicable Law And Venue. This Agreement shall be interpreted and construed in accordance with and governed by the laws of the State of Florida. Any controversies or legal problems arising out of this Agreement and any action involving the enforcement or interpretation of any rights hereunder shall be submitted to the jurisdiction of the courts in Sarasota County, Florida.

7.18 Amendments. No modification, amendment or alteration in the terms or conditions contained herein shall be effective unless contained in a written document prepared with the same or similar formality as this Agreement.

7.19 Drug-Free Workplace. AUDITOR shall maintain a Drug Free Workplace.

7.20 Prior Agreements. This Agreement and its attachments constitute the entire agreement between AUDITOR and DISTRICT, and this document incorporates and includes all prior negotiations, correspondence, conversations, agreements, and understandings applicable to the matters contained herein and the parties agree that there are no commitments, agreements or understandings concerning the subject matter of this Agreement that are not contained in this document. Accordingly, the parties agree that no deviation from the terms hereof shall be predicated upon any prior representations or agreements, whether oral or written. It is further agreed that no modification, amendment or alteration in the terms or conditions contained herein shall be effective unless set forth in writing in accordance with Section 7.18 above.

7.21 Incorporation By Reference. The truth and accuracy of each "Whereas" clause set forth above is acknowledged by the parties. The attached Exhibits "A" and "B" are incorporated hereto and made a part of this Agreement.

7.22 Multiple Originals. This Agreement may be fully executed in FIVE (5) copies by all parties each of which, bearing original signatures, shall have the force and effect of an

original document.

7.23 Headings. Headings are for convenience of reference only and shall not be considered in any interpretation of this Agreement.

7.24 Binding Authority. Each person signing this Agreement on behalf of either party individually warrants that he or she has full legal power to execute this Agreement on behalf of the party for whom he or she is signing, and to bind and obligate such party with respect to all provisions contained in this Agreement.

7.25 Survival Of Provisions. Any terms or conditions of this Agreement that require acts beyond the date of its termination shall survive the termination of this Agreement, shall remain in full force and effect unless and until the terms of conditions are completed, and shall be fully enforceable by either party.

AGREEMENT BETWEEN THE DISTRICT AND \_\_\_\_\_ FOR PROFESSIONAL AUDITING SERVICES.

IN WITNESS WHEREOF, the parties hereto have made and executed this Agreement on the respective dates under each signature: the District signing by and through its Chairman, authorized to execute same by action on the \_\_\_ day of \_\_\_\_\_, 2026; and \_\_\_\_\_ authorized to execute same, through its \_\_\_\_\_.

**LT RANCH SOUTH COMMUNITY DEVELOPMENT DISTRICT**

ATTEST:

By: \_\_\_\_\_  
John Wollard, Chairperson

\_\_\_ day of \_\_\_\_\_, 2026

\_\_\_\_\_  
James P. Ward, Secretary

WITNESS:

**AUDITOR**

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_  
Print Name

By: \_\_\_\_\_  
Print Name: \_\_\_\_\_

\_\_\_\_\_

Title: \_\_\_\_\_  
\_\_\_ day of \_\_\_\_\_, 2026

\_\_\_\_\_  
Print Name



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

# Proposal to Provide Financial Auditing Services:

**LT RANCH SOUTH**  
COMMUNITY DEVELOPMENT DISTRICT

Proposal Due: February 17, 2025  
12:00PM

**Submitted to:**

LT Ranch South  
Community Development District  
c/o District Manager  
2301 Northeast 37th Street  
Fort Lauderdale, Florida 33308

**Submitted by:**

Antonio J. Grau, Partner  
Grau & Associates  
1001 Yamato Road, Suite 301  
Boca Raton, Florida 33431

**Tel** (561) 994-9299

**Fax** (561) 994-5823

[tgrau@graucpa.com](mailto:tgrau@graucpa.com)

[www.graucpa.com](http://www.graucpa.com)



## Table of Contents

	<b>PAGE</b>
EXECUTIVE SUMMARY / TRANSMITTAL LETTER .....	1
INDEPENDENCE .....	4
LICENSE TO PRACTICE IN FLORIDA.....	4
FIRM QUALIFICATIONS AND EXPERIENCE.....	4
PARTNER, SUPERVISORY AND STAFF QUALIFICATIONS AND EXPERIENCE .....	6
PRIOR ENGAGEMENTS WITH THE DISTRICT.....	9
SIMILAR ENGAGEMENTS WITH OTHER GOVERNMENT ENTITIES .....	9
SPECIFIC AUDIT APPROACH.....	10
IDENTIFICATION OF ANTICIPATED POTENTIAL AUDIT PROBLEMS .....	13
REPORT FORMAT.....	14
DOLLAR COST PROPOSAL.....	20
FORMS.....	21
SUPPLEMENTAL INFORMATION .....	27





# Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

February 17, 2025

LT Ranch South Community Development District  
c/o District Manager  
2301 Northeast 37th Street  
Fort Lauderdale, Florida 33308

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2025.

Grau & Associates (Grau) welcomes the opportunity to respond to the LT Ranch South Community Development District's (the "District") Request for Proposal (RFP), and we look forward to working with you on your audit. We are an energetic and robust team of knowledgeable professionals and are a recognized leader of providing services to Community Development Districts. As one of Florida's few firms to primarily focus on government, we are especially equipped to provide you an effective and efficient audit.

Government audits are at the core of our practice: **95% of our work is performing audits for local governments and of that 98% are for special districts.** With our significant experience, we are able to increase efficiency, to provide immediate and continued savings, and to minimize disturbances to your operations.

## Why Grau & Associates:

### Knowledgeable Audit Team

Grau is proud that the personnel we assign to your audit are some of the most seasoned auditors in the field. Our staff performs governmental engagements year-round. When not working on your audit, your team is refining their audit approach for next year's audit. Our engagement partners have decades of experience and take a hands-on approach to our assignments, which all ensures a smoother process for you.

### Servicing your Individual Needs

Our clients enjoy personalized service designed to satisfy their unique needs and requirements. Throughout the process of our audit, you will find that we welcome working with you to resolve any issues as swiftly and easily as possible. In addition, due to Grau's very low turnover rate for our industry, you also won't have to worry about retraining your auditors from year to year.

### Developing Relationships

We strive to foster mutually beneficial relationships with our clients. We stay in touch year-round, updating, collaborating and assisting you in implementing new legislation, rules and standards that affect your organization. We are also available as a sounding board and assist with technical questions.

### Maintaining an Impeccable Reputation

We have never been involved in any litigation, proceeding or received any disciplinary action. Additionally, we have never been charged with, or convicted of, a public entity crime of any sort. We are financially stable and have never been involved in any bankruptcy proceedings.

### Complying With Standards

Our audit will follow the Auditing Standards of the AICPA, Generally Accepted Government Auditing Standards, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida, and any other applicable federal, state and local regulations. We will deliver our reports in accordance with your requirements.

This proposal is a firm and irrevocable offer for 90 days. We certify this proposal is made without previous understanding, agreement or connection either with any previous firms or corporations offering a proposal for the same items. We also certify our proposal is in all respects fair, without outside control, collusion, fraud, or otherwise illegal action, and was prepared in good faith. Only the person(s), company or parties interested in the project as principals are named in the proposal. Grau has no existing or potential conflicts and anticipates no conflicts during the engagement. Our Federal I.D. number is 20-2067322.

We would be happy to answer any questions or to provide any additional information. We are genuinely excited about the prospect of serving you and establishing a long-term relationship. Please do not hesitate to call or email either of our Partners, Antonio J. Grau, CPA ([tgrau@graucpa.com](mailto:tgrau@graucpa.com)) or Ben Steets, CPA ([bsteets@graucpa.com](mailto:bsteets@graucpa.com)) at 561.994.9299. We thank you for considering our firm's qualifications and experience.

Very truly yours,  
Grau & Associates



Antonio J. Grau

# Grau's Focus and Experience

## Our Team



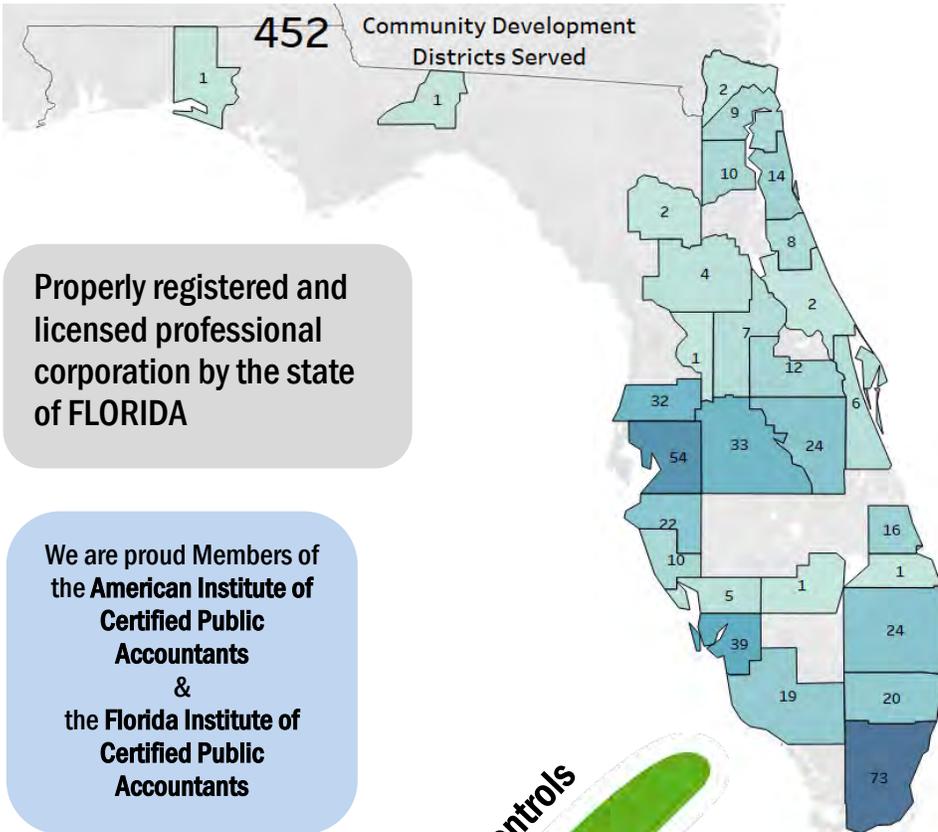
**3** Partners  
**13** Professional Staff  
**2** Administrative Professionals



# 2005

Year founded

## Services Provided



Properly registered and licensed professional corporation by the state of FLORIDA

We are proud Members of the American Institute of Certified Public Accountants & the Florida Institute of Certified Public Accountants



- ⇒ External quality review program: consistently receives a pass
- ⇒ Internal: ongoing monitoring to maintain quality



AICPA | FICPA | GFOA | FASD | FGFOA

## **Independence**

Grau & Associates affirms we meet the independence requirements of the Standards for Audit of Governmental Organization Programs, Activities and Functions published by the U.S. General Accounting Office, Governmental Auditing Standards (GAS) issued by the Comptroller General of the United States and the Laws and Rules of Florida Board of Accountancy or any subsequent amendments or superseding revisions. As defined by auditing standards generally accepted in the United States of America and the U.S. General Accounting Office's Government Auditing Standards, Grau & Associates, their partners and employees are independent of the District.

Grau & Associates has not had professional relationships involving the District since its inception; furthermore, we shall give the District written notice of any professional relationships entered into during the period of this agreement, which could pose a potential conflict of interest.

## **License to Practice in Florida**

Grau & Associates is a properly registered/licensed State of Florida professional corporation. All assigned supervisory professional staff are properly registered/licensed to practice in the State of Florida.

## **Firm Qualifications and Experience**

Grau & Associates is a professionally licensed local corporation in Florida certified by the State of Florida as a Minority Business Enterprise (MBE). We are a Certified Public Accounting firm providing comprehensive financial and compliance auditing, attestation and accounting, and other management consulting services.

## **Office Location & Staff**

Your audit will be performed out of our headquarters located at 1001 Yamato Road, Suite 301, Boca Raton, Florida 33431. We have a total of 18 employees, including 3 Partners, 13 professionals and 2 administrative professionals. The numbers of professional staff by employee classification are as follows:

<b>Employee Classification</b>	<b>Government Auditors</b>	<b>No. of C.P.A.s</b>
<b>Partners</b>	3	3
<b>Managers</b>	2	2
<b>Supervisor / Seniors</b>	5	4
<b>Staff Accountants</b>	6	1
<b>Total</b>	<b>16</b>	<b>10</b>

## **Results of State and Federal Reviews**

During the last three (3) years, all state and federal reviews of the firm's reports and working papers have been accepted without change or revision to issued reports.

## **Disciplinary Action**

During the last three (3) years, Grau & Associates has not been involved in any disciplinary action from any state or federal regulatory body or professional organizations.

## **Litigation Status**

There is no current or pending litigation or proceeding. Additionally, during the last three (3) years, Grau & Associates has not been involved in any litigation or proceeding where a court or administrative agency has ruled against the firm in any manner related to its professional activities.

## Most Recent External Peer Review

Grau participates in an external quality review program requiring an on-site independent examination of our auditing practice. Grau has consistently received a pass rating on the quality of our audit practice. Our peer review included **mostly government engagements**. A copy of the report on the firm's most recent quality review can be found below.



Peer Review Program



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

October 3, 2025

To the Partners of Grau & Associates  
And the Peer Review Committee of the  
Florida Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Grau & Associates (the firm), in effect for the year ended June 30, 2025. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported on conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

#### Firm's Responsibility

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

#### Peer Reviewer's Responsibility

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

#### Required Selections and Considerations

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

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

#### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Grau & Associates in effect for the year ended June 30, 2025, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Grau & Associates has received a peer review rating of *pass*.

Prida Guida & Perez, P.A.

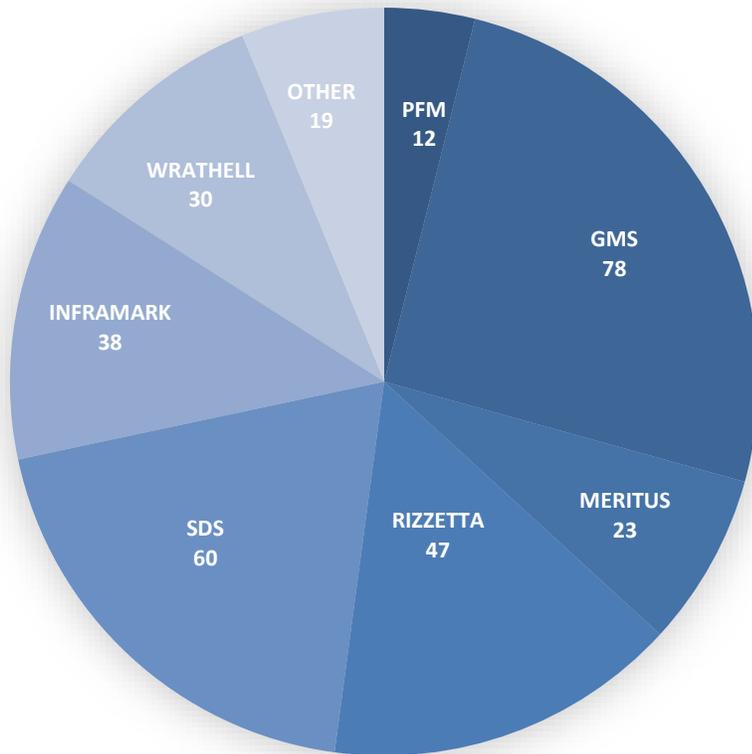
119.5 Marroe Street, Suite 121 | Tallahassee, FL 32301 | 850.224.2727, in Florida | [www.ficpa.org](http://www.ficpa.org)

MEMBER AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS  
MEMBER FLORIDA INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

In addition to scheduled Peer Reviews, our firm continually monitors performance to ensure the highest quality of services. An Audit Partner is responsible for monitoring quality control of all appropriate engagements.

**Partner, Supervisory and Staff Qualifications and Experience**

**GRAU AND ASSOCIATES COMMUNITY DEVELOPMENT DISTRICT EXPERIENCE BY MANAGEMENT COMPANY**



***Profile Briefs:***

**Antonio J GRAU, CPA (Partner)**

*Years Performing Audits: 30+  
CPE (last 3 years): Government Accounting, Auditing: 40 hours; Accounting, Auditing and Other: 54 hours  
Professional Memberships: AICPA, FICPA, FGFOA, GFOA*

**Ben Steets, CPA (Partner)**

*Years Performing Audits: 10+  
CPE (last 3 years): Government Accounting, Auditing: 28 hours; Accounting, Auditing and Other: 88 hours  
Professional Memberships: AICPA, FICPA, FGFOA, FASD*

“Here at Grau & Associates, staying up to date with the current technological landscape is one of our top priorities. Not only does it provide a more positive experience for our clients, but it also allows us to perform a more effective and efficient audit. With every changing technology available and utilized by our clients, we are constantly innovating our audit process.”

- Tony Grau

“Quality audits and exceptional client service are at the heart of every decision we make. Our clients trust us to deliver a quality audit, adhering to high standards and assisting them with improvements for their organization.”

- Ben Steets



# Antonio 'Tony' J. Grau, CPA Partner

Contact: [tgrau@graucpa.com](mailto:tgrau@graucpa.com) | (561) 939-6672

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## Experience

For over 30 years, Tony has been providing audit, accounting and consulting services to the firm's governmental, non-profit, employee benefit, overhead and arbitrage clients. He provides guidance to clients regarding complex accounting issues, internal controls and operations.

As a member of the Government Finance Officers Association Special Review Committee, Tony participated in the review process for awarding the GFOA Certificate of Achievement in Financial Reporting. Tony was also the review team leader for the Quality Review of the Office of Management Audits of School Board of Miami-Dade County. Tony received the AICPA advanced level certificate for governmental single audits.

## Education

University of South Florida (1983)  
Bachelor of Arts  
Business Administration

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## Clients Served (partial list)

(>300) Various Special Districts, including:

Bayside Improvement Community Development District  
Dunes Community Development District  
Fishhawk Community Development District (I, II, IV)  
Grand Bay at Doral Community Development District  
Heritage Harbor North Community Development District

St. Lucie West Services District  
Ave Maria Stewardship Community District  
Rivers Edge II Community Development District  
Bartram Park Community Development District  
Bay Laurel Center Community Development District

Boca Raton Airport Authority  
Greater Naples Fire Rescue District  
Key Largo Wastewater Treatment District  
Lake Worth Drainage District  
South Indian River Water Control

## Professional Associations/Memberships

American Institute of Certified Public Accountants   Florida Government Finance Officers Association  
Florida Institute of Certified Public Accountants   Government Finance Officers Association Member  
City of Boca Raton Financial Advisory Board Member

## Professional Education (over the last three years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	40
Accounting, Auditing and Other	54
Total Hours	<u>94</u> (includes of 8 hours of Ethics CPE)



# Ben Steets, CPA, Partner

Contact : [bsteets@graucpa.com](mailto:bsteets@graucpa.com) / (561) 939-6669

## Experience

Grau & Associates	Partner	2023-Present
Grau & Associates	Manager	2021-2023
Grau & Associates	Senior Auditor	2018-2021
Grau & Associates	Staff Auditor	2016-2018
PCAOB Registered Firm	Staff Auditor	2015-2016

## Education

Florida Atlantic University (2015)

## Clients Served (partial list)

(>300) Various Special Districts	San Carlos Park Fire and Rescue Service District
Careersource Polk	Sanibel Fire and Rescue District
Central Broward Water Control District	South Broward Drainage District
Dunes Community Development District	South Trail Fire and Rescue District
Greater Naples Fire Rescue District	Town of Highland Beach
Key Marco Community Development District	Town of Lauderdale-By-The-Sea
Lake Worth Drainage District	Verano Walk Community Development District
Mae Volen Senior Center	West Villages Improvement District
Port of the Islands Community Improvement District	Winding Cypress Community Development District

## Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	28
Accounting, Auditing and Other	<u>88</u>
Total Hours	<u>116</u> (includes 4 hours of Ethics CPE)

## Professional Associations/Memberships

- American Institute of Certified Public Accountants
- Florida Institute of Certified Public Accountants

### **Prior Engagements with the District**

Grau & Associates has not had prior engagements with the District since its inception.

### **Similar Engagements with other Government Entities**

We have included three references of government engagements that require compliance with laws and regulations, follow fund accounting, and have financing requirements, which we believe are similar to the District.

#### **Dunes Community Development District**

<b>Scope of Work</b>	Financial audit
<b>Engagement Partner</b>	Antonio J. Grau
<b>Dates</b>	Annually since 1998
<b>Total Hours</b>	56
<b>Client Contact</b>	Darrin Mossing, Finance Director 475 W. Town Place, Suite 114 St. Augustine, Florida 32092 904-940-5850

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#### **Two Creeks Community Development District**

<b>Scope of Work</b>	Financial audit
<b>Engagement Partner</b>	Antonio J. Grau
<b>Dates</b>	Annually since 2007
<b>Total Hours</b>	36
<b>Client Contact</b>	William Rizzetta, President 3434 Colwell Avenue, Suite 200 Tampa, Florida 33614 813-933-5571

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#### **Journey's End Community Development District**

<b>Scope of Work</b>	Financial audit
<b>Engagement Partner</b>	Antonio J. Grau
<b>Dates</b>	Annually since 2004
<b>Total Hours</b>	20
<b>Client Contact</b>	Todd Wodraska, Vice President 2501 A Burns Road Palm Beach Gardens, Florida 33410 561-630-4922

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## Specific Audit Approach

### Grau's Understanding of Work Product / Scope of Services:

We recognize the District is an important entity and we are confident our firm is eminently qualified to meet the challenges of this engagement and deliver quality audit services. ***You would be a valued client of our firm and we pledge to commit all firm resources to provide the level and quality of services (as described below) which not only meet the requirements set forth in the RFP but will exceed those expectations.*** Grau & Associates fully understands the scope of professional services and work products requested. Our audit will follow the Auditing Standards of the AICPA, *Generally Accepted Government Auditing Standards*, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida and any other applicable Federal, State or Local regulations. **We will deliver our reports in accordance with your requirements.**

#### **A. Proposed segmentation of the engagement**

Our approach to the audit engagement is a risk-based approach which integrates the best of traditional auditing techniques and a total systems concept to enable the team to conduct a more efficient and effective audit. The audit will be conducted in three phases, which are as follows:



#### Phase I - Preliminary Planning

A thorough understanding of your organization, service objectives and operating environment is essential for the development of an audit plan and for an efficient, cost-effective audit. During this phase, we will meet with appropriate personnel to obtain and document our understanding of your operations and service objectives and, at the same time, give you the opportunity to express your expectations with respect to the services that we will provide. Our work effort will be coordinated so that there will be minimal disruption to your staff.

#### **During this phase we will perform the following activities:**

- » Review the regulatory, statutory and compliance requirements. This will include a review of applicable federal and state statutes, resolutions, bond documents, contracts, and other agreements;
- » Read minutes of meetings;
- » Review major sources of information such as budgets, organization charts, procedures, manuals, financial systems, and management information systems;
- » Obtain an understanding of fraud detection and prevention systems;
- » Obtain and document an understanding of internal control, including knowledge about the design of relevant policies, procedures, and records, and whether they have been placed in operation;
- » Assess risk and determine what controls we are to rely upon and what tests we are going to perform and perform test of controls;
- » Develop audit programs to incorporate the consideration of financial statement assertions, specific audit objectives, and appropriate audit procedures to achieve the specified objectives;
- » Discuss and resolve any accounting, auditing and reporting matters which have been identified.

#### Phase II - Execution of Audit Plan

The audit team will complete a major portion of transaction testing and audit requirements during this phase. The procedures performed during this period will enable us to identify any matter that may impact the completion of our work or require the attention of management. Tasks to be performed in Phase II include, but are not limited to the following:

- » Apply analytical procedures to further assist in the determination of the nature, timing, and extent of auditing procedures used to obtain evidential matter for specific account balances or classes of transactions;
- » Perform tests of account balances and transactions through sampling, vouching, confirmation and other analytical procedures; and
- » Perform tests of compliance.

### **Phase III - Completion and Delivery**

In this phase of the audit, we will complete the tasks related to year-end balances and financial reporting. All reports will be reviewed with management before issuance, and the partners will be available to meet and discuss our report and address any questions. Tasks to be performed in Phase III include, but are not limited to the following:

- » Perform final analytical procedures;
- » Review information and make inquiries for subsequent events; and
- » Meeting with Management to discuss preparation of draft financial statements and any potential findings or recommendations.

You should expect more from your accounting firm than a signature in your annual financial report. Our concept of truly responsive professional service emphasizes taking an active interest in the issues of concern to our clients and serving as an effective resource in dealing with those issues. In following this approach, we not only audit financial information with hindsight but also consider the foresight you apply in managing operations.

Application of this approach in developing our management letter is particularly important given the increasing financial pressures and public scrutiny facing today's public officials. We will prepare the management letter at the completion of our final procedures.

In preparing this management letter, we will initially review any draft comments or recommendations with management. In addition, we will take necessary steps to ensure that matters are communicated to those charged with governance.

In addition to communicating any recommendations, we will also communicate the following, if any:

- » Significant audit adjustments;
- » Significant deficiencies or material weaknesses;
- » Disagreements with management; and
- » Difficulties encountered in performing the audit.

Our findings will contain a statement of condition describing the situation and the area that needs strengthening, what should be corrected and why. Our suggestions will withstand the basic tests of corrective action:

- Is the recommendation cost effective?
- Is the recommendation the simplest to effectuate in order to correct a problem?
- Is the recommendation at the heart of the problem and not just correcting a symptomatic matter?
- Is the corrective action taking into account why the deficiency occurred?

To assure full agreement with facts and circumstances, we will fully discuss each item with Management prior to the final exit conference. This policy means there will be no "surprises" in the management letter and fosters a professional, cooperative atmosphere.

### **Communications**

We emphasize a continuous, year-round dialogue between the District and our management team. We typically begin our audit process with an entrance conference before the onsite fieldwork begins. We regularly communicate through personal telephone calls and electronic mail throughout the audit and on a regular basis. Our clients have the ability to transmit information to us on our secure client portal with the ability to assign different staff with separate log on and viewing capability. This further facilitates efficiency as all assigned users receive electronic mail notification as soon as new information has been posted into the portal. We strive to continue to keep an open line of communication through the fieldwork and ending with an exit conference.

**B. Level of staff and number of hours to be assigned to each proposed segment of the engagement**

	Partners	Seniors	Total
Preliminary Planning	2	4	6
Perform Audit Plan	-	20	20
Completion and Delivery	4	4	8
Total	6	28	34

**C. Sample size and the extent to which statistical sampling is to be used in the engagement**

Our sampling procedures performed during the audit engagement will be identified during the planning stage of the audit and will be coordinated with other audit procedures to ensure a timely and efficient audit.

*Audit Sampling:* Grau uses a nonstatistical approach to sampling and follows the guidance of the AICPA on the use of sampling in governmental audit engagements. In applying these AICPA pronouncements, we would first consider the effectiveness of alternative approaches before concluding that sampling is necessary. Our professional judgment will be used to determine what areas sampling is deemed appropriate and includes assessing inherent risk, control risk, and combined audit risk.

**D. Extent of use of EDP software in the engagement**

*Automated Workpapers*

Our firm utilizes ProSystem fx Engagement electronic software, which allows us to conduct a true paperless audit.

*Communications*

Our clients are able to transmit information to us on our secure client portal with the ability to assign different staff with separate log on and viewing capability.

This further facilitates efficiency as all assigned users receive electronic mail notification as soon as new information has been posted into the portal.

*Accounting Research*

We utilize Accounting Research Manager by Wolters Kluwers, which is a comprehensive online database providing leading industry guidance on analytical accounting and auditing. It includes full publications from the Governmental Accounting Standards Board, the Financial Accounting Standards Board, Emerging Issues Task Force, GAO, AICPA and International Accounting Standards Board. In addition, Accounting Research Manager provides intelligent links to the original source documents.

**E. Type and extent of Analytical Procedures to be used in the engagement**

Understanding financial relationships is crucial to planning and evaluating the results of analytical procedures and requires knowledge of the District. The full extent to which analytical procedures are utilized is based upon the auditor’s professional judgment and the overall risk assessment results. Analytical procedures are required in the planning and overall review stages of the audit, and will be used in the following areas:

*Audit Planning*

Analytical procedures provide great insight in our planning. These analyses can enhance our understanding of transactions and events that have occurred during the year under audit. Analytical procedures in the planning phase are also performed to identify any unusual and unexpected relationship that may warrant further investigation. For example, rate changes have a direct relationship with revenue. As such, if assessment rates increase, we would expect that revenues would also increase.

*Fieldwork*

Analytical procedures are used as effective substantive tests in certain circumstances. For example, using the millage adopted by Commission to recalculate taxes levied or comparing actual current year results to the adopted budget and prior year amounts. During the course of our year end fieldwork, we utilize analytical procedures to support the results of our other audit procedures.

### *Overall Review*

Analytical procedures used at the conclusion of the audit are designed to assess the conclusions reached and evaluate the overall financial statement presentation. For example, we will review the financial statements and compare the numbers to prior year and see if variances make sense based upon the work performed. We would determine if sufficient work was done in a particular area. Any variances would need to be substantiated.

#### **F. Approach to be taken to gain and document an understanding of the District's internal control structure**

Control activities are procedures and policies that help ensure that management's directives are being carried out and the District's objectives are being met.

We want to ensure that controls are appropriately designed before we perform any tests of controls for reliance in the audit. Our steps in Phase I will determine how well the controls are designed and which ones we may be able to place reliance on for the audit. After making that determination, those controls are tested for operating effectiveness. The results of this evaluation will influence the nature, timing and extent of our substantive audit procedures.

This approach ensures that we achieve maximum efficiency and provides valuable feedback to management regarding the effectiveness of controls being relied upon throughout the year. See Phase I for details.

We will document our understanding using memos, checklists, flowcharts, District manuals, etc., and store all information electronically.

#### **G. Approach to be taken in determining laws and regulations that will be subject to audit test work**

Due to the special nature of governments, the traditional audit scope has been broadened to encompass determination of what laws and regulations have a direct and material impact on the financial statements. Identifying applicable laws and regulations is fundamental to fulfilling the responsibility of understanding their effects. We will obtain this knowledge from various sources including:

- Review of federal and state laws
- Review of contracts
- Inquires of management and staff
- Review of resolutions and policies
- Review of grant agreements
- Review of debt covenants
- Review of prior financial statements
- Review of internal controls over compliance

#### **H. Approach to be taken in drawing audit samples for purposes of tests of compliance**

Once significant laws and regulations that affect the District are identified, we will design compliance procedures to provide reasonable assurance that your financial statements are free of material misstatements resulting from violations of these laws and regulations. In addition, tests will be performed to attain a low level of risk as required by the Uniform Guidance.

Tests of compliance with laws and regulations will be incorporated with samples selected for tests of transactions and controls, when practical. Additional samples are sometimes necessary to test specific laws and regulations as well as for testing federal and state awards. We will work with District staff, as well as our analysis of the District's internal control structure, to ensure completeness of our population.

#### **Identification of Anticipated Potential Audit Problems**

Grau & Associates is aware of the uniqueness of the District and will address issues in their early stages. We do not anticipate any potential audit problems. We want to help you solve problems before they become critical and this is why we will be involved throughout the entire year, at no extra cost, providing assistance in current and new issues.

## **Report Format**

### **INDEPENDENT AUDITOR'S REPORT**

To the Board of Supervisors  
XXX Community Development District  
XXX County, Florida

#### **Report on the Audit of the Financial Statements**

##### ***Opinions***

We have audited the accompanying financial statements of the governmental activities and each major fund, of XXX Community Development District, XXX County, Florida ("District") as of and for the fiscal year ended September 30, 20xx, 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 each major fund of the District as of September 30, 20xx, and the respective changes in financial position thereof for the fiscal year then ended 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 XXXX, 20xx, 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.

XXXX, 20xx

**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  
XXX Community Development District  
XXX County, 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 XXX Community Development District, XXX County, Florida ("District") as of and for the fiscal year ended September 30, 20xx, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated XXXX, 20xx.

**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.

XXXX, 20xx

**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  
XXX Community Development District  
XXX County, Florida

We have examined XXX Community Development District, XXX County, 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 fiscal year ended September 30, 20xx. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on 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 fiscal year ended September 30, 20xx.

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 Board of Supervisors of XXX Community Development District, XXX County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

XXXX, 20xx

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

To the Board of Supervisors  
XXX Community Development District  
XXX County, Florida

**Report on the Financial Statements**

We have audited the accompanying basic financial statements of XXX Community Development District, XXX County, Florida ("District") as of and for the fiscal year ended September 30, 20xx, and have issued our report thereon dated XXXX, 20xx.

**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 XXXX, 20xx, 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 XXX Community Development District, XXX County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank XXX Community Development District, XXX County, 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.

XXXX, 20xx

## REPORT TO MANAGEMENT

### I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

### II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

Not applicable

### 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 fiscal year ended September 30, 20xx.

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 fiscal year ended September 30, 20xx.

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 as of September 30, 20xx. 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 xx.

**Cost of Services**

**Grau & Associates - Total All-Inclusive Maximum Price**

Our proposed all-inclusive fee for the financial audit for the fiscal years ended September 30, 2025 is as follows:

<u>Year Ended September 30,</u>	<u>Fee</u>
2025	\$4,200

The above fees are based on the assumption that the District maintains its current level of operations. Should conditions change or additional Bonds are issued the fees would be adjusted accordingly upon approval from all parties concerned.

We certify that Antonio J. Grau is entitled to represent the firm, empowered to submit the proposal, and authorized to sign a contract with the District.

**Forms**

C. Affidavit Of Compliance with Anti-Human Trafficking Laws

State of Florida

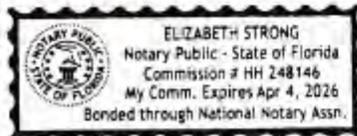
County of Palm Beach

In accordance with Section 787.06 (13), Florida Statutes, the undersigned, on behalf of Grau & Associates (the "Auditor"), hereby attests under penalty of perjury that, the Auditor, to the best of my knowledge and reasonable belief, does not use coercion for labor or services as defined in Section 787.06, Florida Statutes, entitled "Human Trafficking."

The undersigned is authorized to execute this affidavit on behalf of the Auditor.

Ben Steets  
Signature  
Printed Name: Ben Steets  
Title: Partner  
Auditor: Grau & Associates  
Date: 2/11/26

SWORN TO AND SUBSCRIBED before me by means of  physical presence or  online notarization, this 11 day of February, 2026, by Ben Steets, as Partner of Grau & Associates, who is  personally known to me or who produced  as identification.



Elizabeth Strong  
Notary Public

(Notary Seal)

D. Affidavit Of Non-Collusion

State of Florida

County of Palm Beach

BEFORE ME, the undersigned authority, personally appeared Ben Steets, who, after being by me first duly sworn, deposes and says of his/her personal knowledge that:

1. He/she is Partner of Grau & Associates, the Proposer that has submitted a proposal to perform Professional Auditing Services.
2. He/she is fully informed respecting the preparation and contents of the attached Proposal and of all pertinent circumstances respecting such Proposal;
3. Such Proposal is genuine and is not a collusive or sham Proposal;
4. Neither the said Proposer nor any of its officers, partners, owners, agents, representatives, employees or parties in interest, including this affiant, has in any way colluded, conspired, connived or agreed, directly or indirectly with any other Proposer, firm or person to submit a collusive or sham Proposal in connection with the Agreement for which the attached Proposal has been submitted or to refrain from bidding in connection with such Agreement, or has in any manner, directly or indirectly, sought by agreement or collusion or communication or conference with any other Proposer, firm or person to fix the price or prices in the attached Proposal or of any other Proposer, or to fix any overhead, profit or cost element of the Proposal price or the Proposal price of any other Proposer, or to secure through any collusion, conspiracy, connivance or unlawful agreement any advantage against the Town/City/County of or any person interested in the proposed Agreement: and;
5. The price or prices quoted in the attached Proposal are fair and proper and are not tainted by any collusion, conspiracy, connivance or unlawful agreement on the part of the Proposer or any of its agents, representatives, owners, employees, or parties in interest, including this affiant.

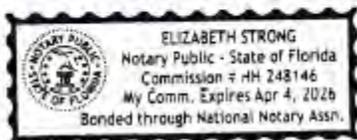
Dated this 11 day of February 2026.

Ben Steets  
Signature by authorized representative of Proposer

State of Florida

County of Palm Beach

The foregoing instrument was sworn to and subscribed before me by means of  physical presence or  online notarization this 11 day of February 2026, by Ben Steets of the Grau & Associates, who is personally known to me or who has produced \_\_\_\_\_ as identification and who did (did not) take an oath.



Elizabeth Strong  
Signature of Notary taking acknowledgment

E. Anti-Kickback Affidavit

State of Florida

County of Palm Beach

BEFORE ME, the undersigned authority, personally appeared Ben Steets who, after being duly sworn by me first, deposes and says:

1. I am Partner of Grau & Associates, the proposer that has submitted a proposal to perform Professional Auditing Services.

2. I, the undersigned, hereby depose and say that no portion of the sum proposal in connection with the work to be performed at the property identified above will be paid to any employee of the District or, Public Officer as a commission, kickback, reward or gift, directly or indirectly by me or any member of my firm or by an officer of the corporation.

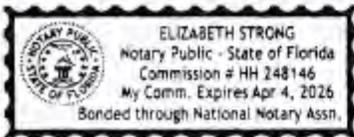
Dated this 11 day of February 2026.

Ben Steets  
Signature by authorized representative of Proposer

State of Florida

County of Palm Beach

The foregoing instrument was sworn to and subscribed before me by means of  physical presence or  online notarization this 11 day of February 2026, by Ben Steets of the Grau & Associates, who is personally known to me or who has produced \_\_\_\_\_ as identification and who did (did not) take an oath.



Elizabeth Strong  
Signature of Notary taking acknowledgment

F. Sworn Statement Regarding Public Crimes

THIS FORM MUST BE SIGNED AND SWORN TO IN THE PRESENCE OF A NOTARY PUBLIC OR OTHER OFFICIAL AUTHORIZED TO ADMINISTER OATHS.

1. This sworn statement is submitted  
to LT Ranch South CDD  
(print name of public entity)

By Ben Steets - Partner  
(print individual's name and title)

for Grau & Associates  
(print name of entity submitting sworn statement)

2. Whose address is:

1001 W. Yamato Road, Suite 301, Boca Raton FL 33431

and (if applicable) its federal Employer Identification Number (FEIN) is  
20-2067322

(if the entity has no FEIN, include the Social Security Number of the individual signing this sworn statement:  
\_\_\_\_\_.

3. I understand that a "public entity crime" as defined in Paragraph 287.133(1)(g), Florida Statutes, means a violation of any state or federal law by a person with respect to and directly related to the transaction of business with any public entity or with an agency or political subdivision of any other state or the United States, including, but not limited to, any bid or contract for goods or services to be provided to any public entity or an agency or political subdivision or any other state or of the United States and involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy, or material misrepresentation.

4. I understand that "convicted" or "conviction" as defined in paragraph 287.133(1)(b), Florida Statutes, means a finding of guilt or a conviction of a public entity crime, with or without an adjudication of guilt, in any federal or state trial court of record relating to charges brought by indictment or information after July 1, 1989, as a result of a jury verdict, non-jury trial or entry of a plea of guilty or nolo contendere.

5. I understand that an "affiliate" as defined in Paragraph 287.133(1)(a) Florida Statutes, means:

- i. A predecessor or successor of a person convicted of a public entity crime; or

ii. An entity under the control of any natural person who is active in the management of the entity and who has been convicted of a public entity crime. The term "affiliate" includes those officers, directors, executives, partners, shareholders, members, and agents who are active in the management of an affiliate. The ownership by one person of shares constituting a controlling interest in another person, or a pooling equipment or income among persons when not for fair market value under an arm's length agreement shall be prima facie case that one person controls another person. A person knowing enters into a joint venture with a person who has been convicted of a public entity crime in Florida during the preceding 36 months shall be considered an affiliate.

6. I understand that a "person" as defined in Paragraph 287.133(1)(e) Florida Statutes, means any natural person entity organized under the laws of any state or the United States with the legal power to enter into a binding contract and which bids or applies to bid on contracts for the provisions of goods or services let by a public entity, or which otherwise transacts or applies to transact business with a public entity. The term "person" includes those officers, directors, executives, partners, shareholders, members, and agents who are active in the management of an entity.

7. Based on information and belief, the statement, which I have marked below, is true in relation to the entity submitting this sworn statement. (Indicate which statement applies.)

Neither the entity submitting this sworn statement, or one of its officers, directors, executives, partners, shareholders, members, and agents, who are active in the management of the entity, nor any affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989.

The entity submitting this sworn statement, or one or more of its officers, directors, executives, partners, shareholders, members, and agents who are active in the management of the entity, nor any affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989.

The entity submitting this sworn statement, or one or more of its officers, directors, executives, partners, shareholders, members, and agents who are active in the management of the entity, nor any affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989. However, there has been a subsequent proceeding before a Hearing Officer of the State of Florida, Division of Administrative Hearings and the Final Order entered by the Hearing Officer determined that it was not in the public interest to place the entity submitting this sworn statement on the convicted vendor list. (Attach a copy of the final order)

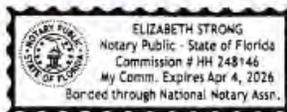
I UNDERSTAND THAT THE SUBMISSION OF THIS FORM TO THE CONTRACTING OFFICER FOR THE PUBLIC ENTITY IDENTIFIED IN PARAGRAPH 1 (ONE) ABOVE IS FOR THAT PUBLIC ENTITY ONLY, AND THAT THIS FORM IS VALID THROUGH DECEMBER 31 OF THE CALENDAR YEAR IN WHICH IT IS FILED. I ALSO UNDERSTAND THAT I AM REQUIRED TO INFORM THE PUBLIC ENTITY PRIOR TO ENTERING INTO A CONTRACT IN EXCESS OF THE THRESHOLD AMOUNT PROVIDED IN SECTION 287.017, FLORIDA STATUTES, FOR CATEGORY TWO OF ANY CHANGE IN THE INFORMATION CONTAINED IN THIS FORM.

Ben Steets  
(Signature)

State of Florida

County of Palm Beach

The foregoing instrument was sworn to and subscribed before me by means of  physical presence or  online notarization this 11 day of February 2026, by Ben Steets of the Grau & Associates, who is personally known to me or who has produced \_\_\_\_\_ as identification and who did (did not) take an oath.



(Notary Seal)

Elizabeth Strong  
Signature of Notary

G. Sworn Statement Regarding Contracting with Scrutinized Companies

THIS FORM MUST BE SIGNED AND SWORN TO IN THE PRESENCE OF A NOTARY PUBLIC OR OTHER OFFICIAL AUTHORIZED TO AND MINISTER OATHS.

1. This sworn statement is submitted to LT Ranch South CDD

[print name of the public entity]

By Ben Steets - Partner

[print individual's name and title]

For Grau & Associates

[print name of entity submitting sworn

statement]

whose business address is

1001 W. Yamato Road, Suite 301, Boca Raton FL 33431

and (if applicable) its Federal Employer Identification Number (FEIN) is 20-2087322

(If the entity has no FEIN, include the Social Security Number of the individual signing this sworn statement: \_\_\_\_\_.)

2. I understand that, subject to limited exemptions, Section 287.135, Florida Statutes, declares a company that at the time of bidding or submitting a proposal for a new contract or renewal of an existing contract is on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, created pursuant to section 215.473, Florida Statutes, is ineligible for, and may not bid on, submit a proposal for, or enter into or renew a contract with a local governmental entity for goods or services of \$1 million or more

3. Based on information and belief, at the time the entity submitting this sworn statement submits its proposal to the District, neither the entity, nor any of its officers, directors, executives, partners, shareholders, members, or agents, is listed on either the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List.

4. If awarded the Contract, the entity will immediately notify the District in writing if either the entity, or any of its officers, directors, executives, partners, shareholders, members, or agents, is placed on either the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List.

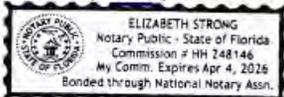
Ben Steets

(Signature)

State of Florida

County of Palm Beach

The foregoing instrument was sworn to and subscribed before me by means of  physical presence or \_\_\_\_\_ online notarization this 11 day of February 2026, by Ben Steets of the Grau & Associates, who is personally known to me or who has produced \_\_\_\_\_ as identification and who did (did not) take an oath.



Elizabeth Strong  
Signature of Notary

(Notary Seal)

**Supplemental Information**

**PARTIAL LIST OF CLIENTS**

<b>SPECIAL DISTRICTS</b>	Governmental Audit	Single Audit	Utility Audit	Current Client	Year End
Boca Raton Airport Authority	✓	✓		✓	9/30
Captain's Key Dependent District	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Collier Mosquito Control District	✓			✓	9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓		9/30
Florida Green Finance Authority	✓				9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓		✓	9/30
Green Corridor P.A.C.E. District	✓			✓	9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Indian River Farms Water Control District	✓			✓	9/30
Indian River Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Wastewater Treatment District	✓	✓	✓	✓	9/30
Lake Asbury Municipal Service Benefit District	✓			✓	9/30
Lake Padgett Estates Independent District	✓			✓	9/30
Lake Worth Drainage District	✓			✓	9/30
Lealman Special Fire Control District	✓			✓	9/30
Loxahatchee Groves Water Control District	✓				9/30
Old Plantation Water Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓				9/30
Port of The Islands Community Improvement District	✓		✓	✓	9/30
Ranger Drainage District	✓	✓		✓	9/30
Renaissance Improvement District	✓			✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓			✓	9/30
Sanibel Fire and Rescue District	✓				9/30
South Central Regional Wastewater Treatment and Disposal Board	✓				9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
Spring Lake Improvement District	✓			✓	9/30
St. Lucie West Services District	✓		✓	✓	9/30
Sunrise Lakes Phase IV Recreation District	✓			✓	9/30
Sunshine Water Control District	✓			✓	9/30
Sunny Hills Units 12-15 Dependent District	✓			✓	9/30
West Villages Improvement District	✓			✓	9/30
Various Community Development Districts (452)	✓			✓	9/30
<b>TOTAL</b>	<b>491</b>	<b>5</b>	<b>4</b>	<b>484</b>	

## ADDITIONAL SERVICES

### CONSULTING / MANAGEMENT ADVISORY SERVICES

Grau & Associates also provide a broad range of other management consulting services. Our expertise has been consistently utilized by Governmental and Non-Profit entities throughout Florida. Examples of engagements performed are as follows:

- Accounting systems
- Development of budgets
- Organizational structures
- Financing alternatives
- IT Auditing
- Fixed asset records
- Cost reimbursement
- Indirect cost allocation
- Grant administration and compliance

### ARBITRAGE

The federal government has imposed complex rules to restrict the use of tax-exempt financing. Their principal purpose is to eliminate any significant arbitrage incentives in a tax-exempt issue. We have determined the applicability of these requirements and performed the rebate calculations for more than 150 bond issues, including both fixed and variable rate bonds.

**73** Current  
Arbitrage  
Calculations

**We look forward to providing *LT Ranch South Community Development District* with our resources and experience to accomplish not only those minimum requirements set forth in your Request for Proposal, but to exceed those expectations!**

**For more information on Grau & Associates please visit us on [www.graucpa.com](http://www.graucpa.com).**

**LT RANCH SOUTH  
COMMUNITY DEVELOPMENT DISTRICT  
PROPOSAL FOR AUDIT SERVICES**

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**PROPOSED BY:**

Berger, Toombs, Elam, Gaines & Frank  
CERTIFIED PUBLIC ACCOUNTANTS, PL

---

600 Citrus Avenue, Suite 200  
Fort Pierce, Florida 34950

(772) 461-6120

**CONTACT PERSON:**

Maritza Stonebraker, CPA, Director

**DATE OF PROPOSAL:**

February 17, 2026

## TABLE OF CONTENTS

<u>DESCRIPTION OF SECTION</u>	<u>PAGE</u>
A. Letter of Transmittal	1-2
B. Profile of the Proposer	
Description and History of Audit Firm	3
Professional Staff Resources	4-5
Ability to Furnish the Required Services	5
A. Governmental Auditing Experience	6-15
B. Fee Schedule	16
C. Scope of Work to be Performed	16
D. Resumes	17-32
E. Peer Review Letter	33



# Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue  
Suite 200  
Fort Pierce, Florida 34950

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

February 17, 2026

LT Ranch South Community Development District  
JPWard and Associates, LLC  
2301 Northeast 37<sup>th</sup> Street  
Fort Lauderdale, FL 33308

Dear District Manager:

Thank you very much for the opportunity to present our professional credentials to provide audit services for LT Ranch South Community Development District.

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL has assembled a team of governmental and nonprofit specialists second to none to serve our clients. Our firm has the necessary qualifications and experience to serve as the independent auditors for LT Ranch South Community Development District. We will provide you with top quality, responsive service.

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is a recognized leader in providing services to governmental and nonprofit agencies throughout Florida. We have been the independent auditors for a number of local governmental agencies and through our experience in performing their audits, we have been able to increase our audit efficiency and; therefore, reduce costs. We have continually passed this cost savings on to our clients and will continue to do so in the future. As a result of our experience and expertise, we have developed an effective and efficient audit approach designed to meet or exceed the performance specifications 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 the standards for financial and compliance audits.

We will conduct the audit in accordance with auditing standards generally accepted in the United States of America with minimal disruption to your operations. Our firm has frequent technical updates to keep our personnel informed and up-to-date on all changes that are occurring within the industry.

LT Ranch South Community Development District  
February 17, 2026

Our firm is a member of the Government Audit Quality Center, an organization dedicated to improving government audit quality. We also utilize the audit program software of a nationally recognized CPA firm to assure us that we are up to date with all auditing standards and to assist us maintain maximum audit efficiencies.

To facilitate your evaluation of our qualifications and experience, we have arranged this proposal to include a resume of our firm, including our available staff, our extensive prior governmental and nonprofit auditing experience and clients to be contacted.

You need a firm that will provide an efficient, cost-effective, high-quality audit within critical time constraints. You need a firm with the prerequisite governmental and nonprofit experience to perform your audit according to stringent legal and regulatory requirements, a firm that understands the complex nature of community development districts and their unique compliance requirements. You need a firm with recognized governmental and nonprofit specialists within the finance and governmental communities. And, certainly, you need a firm that will provide you with valuable feedback to enhance your current and future operations. Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is that firm. Maritza Stonebraker is the person authorized to make representations for the firm.

Thank you again for the opportunity to submit this proposal to LT Ranch South Community Development District.

Very truly yours,

*Berger Toombs Elam  
Gaines + Frank*

Berger, Toombs, Elam, Gaines & Frank  
Certified Public Accountants PL  
Fort Pierce, Florida

## **PROFILE OF THE PROPOSER**

### **Description and History of Audit Firm**

**Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** is a Treasure Coast public accounting firm, which qualifies as a small business firm, as established by the Small Business Administration (13 CFR 121.38), with offices in Fort Pierce and Stuart. We are a member of the Florida Institute of Certified Public Accountants and the American Institute of Certified Public Accountants. The firm was formed from the merger of Edwards, Berger, Harris & Company (originated in 1972) and McAlpin, Curtis & Associates (originated in 1949). J. W. Gaines and Associates (originated in 1979) merged with the firm in 2004. Our tremendous growth rate experienced over the last 70 years is directly attributable to the firm's unrelenting dedication to providing the highest quality, responsive professional services attainable to its clients.

We are a member of the Private Companies Practice Section (PCPS) of the American Institute of Certified Public Accountants (AICPA) to assure we meet the highest standards. Membership in this practice section requires that our firm meet more stringent standards than standard AICPA membership. These rigorous requirements include the requirement of a triennial peer review of our firm's auditing and accounting practice and annual Continuing Professional Education (CPE) for all accounting staff (whether CPA or non-CPA). For standard AICPA membership, only a quality review is required and only CPAs must meet CPE requirements.

We are also a member of the Government Audit Quality Center ("the Center") of the American Institute of Certified Public Accountants to assure the quality of our government audits. Membership in the Center, which is voluntary, requires our firm to comply with additional standards to promote the quality of government audits.

We have been extensively involved in serving local government entities with professional accounting, auditing and consulting services throughout the entire history of our firm. Our substantial experience over the years makes us uniquely qualified to provide accounting, auditing, and consulting services to these clients. We are a recognized leader in providing services to governmental and nonprofit agencies on the Treasure Coast and in Central and South Florida, with extensive experience in auditing community development districts and water control districts. We were the independent auditors of the City of Fort Pierce for over 37 years and for St. Lucie County for over 34 years. Additionally, we have performed audits of the City of Stuart, the City of Vero Beach, Indian River County and Martin County. We also presently audit over 100 Community Development Districts throughout Florida.

Our firm was founded on the belief that we are better able to respond to our clients needs through education, experience, independence, quality control, and personal service. Our firm's commitment to quality is reflected in our endeavor of professional excellence via continuing education, the use of the latest computer technology, professional membership in PCPS and peer review.

We believe our approach to audit engagements, intelligence and innovation teamed with sound professional judgment enables us to explore new concepts while remaining sensitive to the fundamental need for practical solutions. We take pride in giving you the assurance that the personal assistance you receive comes from years of advanced training, technical experience and financial acumen.

## Professional Staff Resources

**Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** has a total of 32 professional and administrative staff (including 12 professional staff with extensive experience servicing government entities). The work will be performed out of our Fort Pierce office with a proposed staff of one senior accountant and one or two staff accountants supervised by an audit manager and audit partner. With the exception of the directors of the firm's offices, the professional staff is not specifically assigned to any of our individual offices. The professional and administrative staff resources available to you through Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL are as follows:

	<u>Total</u>
Partners/Directors (CPA's)	7
Managers (1 CPA)	2
Senior/Supervisor Accountants (1 CPA)	3
Staff Accountants	8
Paraprofessional	6
Administrative	<u>6</u>
Total – all personnel	32

Following is a brief description of each employee classification:

**Staff Accountant** – Staff accountants work directly under the constant supervision of the auditor-in-charge and, are responsible for the various testing of documents, account analysis and any other duties as his/her supervisor believes appropriate. Minimum qualification for a staff accountant is graduation from an accredited university or college with a degree in accounting or equivalent.

**Senior Accountant** – A senior accountant must possess all the qualifications of the staff accountant, in addition to being able to draft the necessary reports and financial statements, and supervise other staff accountants when necessary.

**Managers** – A manager must possess the qualifications of the senior accountant, plus be able to work without extensive supervision from the auditor-in-charge. The manager should be able to draft audit reports from start to finish and to supervise the audit team, if necessary.

**Partner/Director** – The director has extensive governmental auditing experience and acts as the auditor-in-charge. Directors have a financial interest in the firm.

## **Professional Staff Resources (Continued)**

**Independence** – Independence of the public accounting firm, with respect to the audit client, is the foundation from which the public gains its trust in the opinion issued by the public accounting firm at the end of the audit process. This independence must be in appearance as well as in fact. The public must perceive that the accounting firm is independent of the audit entity to ensure that nothing would compromise the opinion issued by the public accounting firm. **Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** is independent of LT Ranch South Community Development District, including its elected officials and related parties, at the date of this proposal, as defined by the following rules, regulations, and standards:

Au-C Section 220 – Statements on Auditing Standards issued by the American Institute of Certified Public Accountants;

ET Sections 101 and 102 – Code of Professional Conduct of the American Institute of Certified Public Accountants;

Chapter 21A-1, Florida Administrative Code;

Section 473.315, Florida Statutes; and,

Government Auditing Standards, issued by the Comptroller General of the United States.

On an annual basis, all members of the firm are required to confirm, in writing, that they have no personal or financial relationships or holding that would impair their independence with regard to the firm's clients.

Independence is a hallmark of our profession. We encourage our staff to use professional judgment in situations where our independence could be impaired or the perception of a conflict of interest might exist. In the governmental sector, public perception is as important as professional standards. Therefore, the utmost care must be exercised by independent auditors in the performance of their duties.

### **Ability to Furnish the Required Services**

As previously noted in the Profile of the Proposer section of this document, our firm has been in existence for over 74 years. We have provided audit services to some clients for over 30 years continually. Our firm is insured against physical loss through commercial insurance and we also carry liability insurance. The majority of our audit documentation is stored electronically, both on our office network and on each employee laptop or computer assigned to each specific job. Our office computer network is backed up on tape, so in the event of a total equipment loss, we can restore all data as soon as replacement equipment is acquired. In addition, our field laptop computers carry the same data and can be used in the event of emergency with virtually no delay in completing the required services.

## **GOVERNMENTAL AUDITING EXPERIENCE**

**Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** has been practicing public accounting in Florida for 70 years. Our success over the years has been the result of a strong commitment to providing personalized quality service to our clients.

The current members of our firm have performed audits of over 1,100 community development districts, and over 2,100 audits of municipalities, counties and other governmental entities such as the City of Fort Pierce and St. Lucie County.

Our firm provides a variety of accounting, auditing, tax litigation support, and consulting services. Some of the professional accounting, auditing and management consulting services that are provided by our firm are listed below:

- Performance of annual financial and compliance audits, including Single Audits of state and federal financial assistance programs, under the provisions of the Single Audit Act, Subpart F of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), with minimal disruptions to your operations;
- Performance of special compliance audits to ascertain compliance with the applicable local, state and federal laws and regulations;
- Issuance of comfort letters and consent letters in conjunction with the issuance of tax-exempt debt obligations, including compiling financial data and interim period financial statement reviews;
- Calculation of estimated and actual federal arbitrage rebates;
- Assistance in compiling historical financial data for first-time and supplemental submissions for GFOA Certificate of Achievement for Excellence in Financial Reporting;
- Preparation of indirect cost allocation systems in accordance with Federal and State regulatory requirements;
- Providing human resource and employee benefit consulting;
- Performance of automation feasibility studies and disaster recovery plans;
- Performance feasibility studies concerning major fixed asset acquisitions and utility plant expansion plans (including electric, water, pollution control, and sanitation utilities); and
- Assistance in litigation, including testimony in civil and criminal court.
- Assist clients who utilize QuickBooks software with their software needs. Our Certified QuickBooks Advisor has undergone extensive training through QuickBooks and has passed several exams to attain this Certification.

### **Continuing Professional Education**

All members of the governmental audit staff of our firm, and audit team members assigned to this engagement, are in compliance with the Continuing Professional Education (CPE) requirements set forth in Government Auditing Standards issued by the Comptroller General of the United States. In addition, our firm is in compliance with the applicable provisions of the Florida Statutes that require CPA's to have met certain CPE requirements prior to proposing on governmental audit engagements.

## **GOVERNMENTAL AUDITING EXPERIENCE (CONTINUED)**

The audit team has extensive experience in performing governmental audits and is exposed to intensive and continuing concentration on these types of audits. Due to the total number of governmental audits our team performs, each member of our governmental staff must understand and be able to perform several types of governmental audits. It is our objective to provide each professional employee fifty hours or more of comprehensive continuing professional education each year. This is accomplished through attending seminars throughout Florida and is reinforced through in-house training.

Our firm has made a steadfast commitment to professional education. Our active attendance and participation in continuing professional education is a major part of our objective to obtain the most recent knowledge on issues which are of importance to our clients. We are growing on the reputation for work that our firm is providing today.

### **Quality Control Program**

Quality control requires continuing commitment to professional excellence. **Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** is formally dedicated to that commitment.

To ensure maintaining the standards of working excellence required by our firm, we joined the Private Companies Practice Section (PCPS) of the American Institute of Certified Public Accountants (AICPA). To be a participating member firm of this practice section, a firm must obtain an independent Peer Review of its quality control policies and procedures to ascertain the firm's compliance with existing auditing standards on the applicable engagements.

The scope of the Peer Review is comprehensive in that it specifically reviews the following quality control policies and procedures of the participating firm:

- Professional, economic, and administrative independence;
- Assignment of professional personnel to engagements;
- Consultation on technical matters;
- Supervision of engagement personnel;
- Hiring and employment of personnel;
- Professional development;
- Advancement;
- Acceptance and continuation of clients; and,
- Inspection and review system.

We believe that our commitment to the program is rewarding not only to our firm, but primarily to our clients.

The external independent Peer Review of the elements of our quality control policies and procedures performed by an independent certified public accountant, approved by the PCPS of the AICPA, provides you with the assurance that we continue to conform to standards of the profession in the conduct of our accounting and auditing practice.

## **GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)**

Our firm is also a member of Governmental Audit Quality Center (GAQC), a voluntary membership center for CPA firms that perform governmental audits. This center promotes the quality of governmental audits.

Our firm has completed successive Peer Reviews. These reviews included a representative sample of our firm's local governmental auditing engagements. As a result of these reviews, our firm obtained an unqualified opinion on our quality control program and work procedures. On page 33 is a copy of our most recent Peer Review report. It should be noted that we received a pass rating.

Our firm has never had any disciplinary actions by state regulatory bodies or professional organizations.

As our firm performs approximately one hundred audits each year that are reviewed by federal, state or local entities, we are constantly dealing with questions from these entities about our audits. We are pleased to say that any questions that have been raised were minor issues and were easily resolved without re-issuing any reports.

### **Certificate of Achievement for Excellence in Financial Reporting (CAFR)**

We are proud and honored to have been involved with the City of Fort Pierce and the Fort Pierce Utilities Authority when they received their first Certificates of Achievement for Excellence in Financial Reporting for the fiscal years ended September 30, 1988 and 1994, respectively. We were also instrumental in the City of Stuart receiving the award, in our first year of performing their audit, for the year ended September 30, 1999.

We also assisted St. Lucie County, Florida for the year ended September 30, 2003, in preparing their first Comprehensive Annual Financial Report, and St. Lucie County has received their Certificate of Achievement for Excellence in Financial Reporting every year since.

As continued commitment to insuring that we are providing the highest level of experience, we have had at least one employee of our firm serve on the GFOA – Special Review Committee since the mid-1980s. This committee is made up of selective Certified Public Accountants throughout the United States who have demonstrated their high level of knowledge and expertise in governmental accounting. Each committee member attends a special review meeting at the Annual GFOA Conference. At this meeting, the committee reports on the Certificate of Achievement Program's most recent results, future goals, and common reporting deficiencies.

We feel that our previous experience in assisting the City of Fort Pierce, the Fort Pierce Utilities Authority and St. Lucie County obtain their first CAFRs, and the City of Stuart in continuing to receive a CAFR and our firm's continued involvement with the GFOA, and the CAFR review committee make us a valued asset for any client in the field of governmental financial reporting.

## **GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)**

### References

Florida Green Finance Authority  
Jeff Walker, Special District Services  
(561) 630-4922

Gateway Services Community  
Development District  
Stephen Bloom, Inframark LLC  
(954) 753-5841

South Village Community Development District  
Darrin Mossing, Governmental Management  
Services LLC  
(407) 841-5524

Clearwater Cay Community  
Development District  
Cal Teague, Premier District Management  
(239) 690-7100 ext 101

In addition to the above, we have the following additional governmental audit experience:

### Community Development Districts

Aberdeen Community Development  
District

Beacon Lakes Community  
Development District

Alta Lakes Community Development  
District

Beaumont Community Development  
District

Amelia Concourse Community  
Development District

Bella Collina Community Development  
District

Amelia Walk Community  
Development District

Bonnet Creek Community  
Development District

Aqua One Community Development  
District

Buckeye Park Community  
Development District

Arborwood Community Development  
District

Candler Hills East Community  
Development District

Arlington Ridge Community  
Development District

Cedar Hammock Community  
Development District

Bartram Springs Community  
Development District

Central Lake Community  
Development District

Baytree Community Development  
District

Channing Park Community  
Development District

**GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)**

Cheval West Community Development District	Evergreen Community Development District
Coconut Cay Community Development District	Forest Brooke Community Development District
Colonial Country Club Community Development District	Gateway Services Community Development District
Connerton West Community Development District	Gramercy Farms Community Development District
Copperstone Community Development District	Greenway Improvement District
Creekside @ Twin Creeks Community Development District	Greyhawk Landing Community Development District
Deer Run Community Development District	Griffin Lakes Community Development District
Dowden West Community Development District	Habitat Community Development District
DP1 Community Development District	Harbor Bay Community Development District
Eagle Point Community Development District	Harbourage at Braden River Community Development District
East Nassau Stewardship District	Harmony Community Development District
Eastlake Oaks Community Development District	Harmony West Community Development District
Easton Park Community Development District	Harrison Ranch Community Development District
Estancia @ Wiregrass Community Development District	Hawkstone Community Development District

## GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Heritage Harbor Community Development District	Madeira Community Development District
Heritage Isles Community Development District	Marhsall Creek Community Development District
Heritage Lake Park Community Development District	Meadow Pointe IV Community Development District
Heritage Landing Community Development District	Meadow View at Twin Creek Community Development District
Heritage Palms Community Development District	Mediterra North Community Development District
Heron Isles Community Development District	Midtown Miami Community Development District
Heron Isles Community Development District	Mira Lago West Community Development District
Highland Meadows II Community Development District	Montecito Community Development District
Julington Creek Community Development District	Narcoossee Community Development District
Laguna Lakes Community Development District	Naturewalk Community Development District
Lake Bernadette Community Development District	New Port Tampa Bay Community Development District
Lakeside Plantation Community Development District	Overoaks Community Development District
Landings at Miami Community Development District	Panther Trace II Community Development District
Legends Bay Community Development District	Paseo Community Development District
Lexington Oaks Community Development District	Pine Ridge Plantation Community Development District
Live Oak No. 2 Community Development District	Piney Z Community Development District

## GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Poinciana Community Development District	Sampson Creek Community Development District
Poinciana West Community Development District	San Simeon Community Development District
Port of the Islands Community Development District	Six Mile Creek Community Development District
Portofino Isles Community Development District	South Village Community Development District
Quarry Community Development District	Southern Hills Plantation I Community Development District
Renaissance Commons Community Development District	Southern Hills Plantation III Community Development District
Reserve Community Development District	South Fork Community Development District
Reserve #2 Community Development District	St. John's Forest Community Development District
River Glen Community Development District	Stoneybrook South Community Development District
River Hall Community Development District	Stoneybrook South at ChampionsGate Community Development District
River Place on the St. Lucie Community Development District	Stoneybrook West Community Development District
Rivers Edge Community Development District	Tern Bay Community Development District
Riverwood Community Development District	Terracina Community Development District
Riverwood Estates Community Development District	Tison's Landing Community Development District
Rolling Hills Community Development District	TPOST Community Development District
Rolling Oaks Community Development District	

**GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)**

Triple Creek Community  
Development District

Vizcaya in Kendall  
Development District

TSR Community Development  
District

Waterset North Community  
Development District

Turnbull Creek Community  
Development District

Westside Community Development  
District

Twin Creeks North Community  
Development District

WildBlue Community Development  
District

Urban Orlando Community  
Development District

Willow Creek Community  
Development District

Verano #2 Community  
Development District

Willow Hammock Community  
Development District

Viera East Community  
Development District

Winston Trails Community  
Development District

VillaMar Community  
Development District

Zephyr Ridge Community  
Development District

## GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

### Other Governmental Organizations

City of Westlake	Office of the Medical Examiner, District 19
Florida Inland Navigation District	Rupert J. Smith Law Library of St. Lucie County
Fort Pierce Farms Water Control District	St. Lucie Education Foundation
Indian River Regional Crime Laboratory, District 19, Florida	Seminole Improvement District
Viera Stewardship District	Troup Indiantown Water Control District

### Current or Recent Single Audits

St. Lucie County, Florida  
Early Learning Coalition, Inc.  
Gateway Services Community Development District  
Healthy Start Coalition

Members of our audit team have acquired extensive experience from performing or participating in over 1,800 audits of governments, independent special taxing districts, school boards, and other agencies that receive public money and utilize fund accounting.

Much of our firm's auditing experience is with compliance auditing, which is required for publicly financed agencies. In this type of audit, we do a financial examination and also confirm compliance with various statutory and regulatory guidelines.

Following is a summary of our other experience, including Auditor General experience, as it pertains to other governmental and fund accounting audits.

#### Counties

(Includes elected constitutional officers, utilities and dependent taxing districts)

Indian River  
Martin  
Okeechobee  
Palm Beach

#### Municipalities

City of Port St. Lucie  
City of Vero Beach  
Town of Orchid

## **GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)**

### Special Districts

Bannon Lakes Community Development District  
Boggy Creek Community Development District  
Capron Trail Community Development District  
Celebration Pointe Community Development District  
Coquina Water Control District  
Diamond Hill Community Development District  
Dovera Community Development District  
Durbin Crossing Community Development District  
Golden Lakes Community Development District  
Lakewood Ranch Community Development District  
Martin Soil and Water Conservation District  
Meadow Pointe III Community Development District  
Myrtle Creek Community Development District  
St. Lucie County – Fort Pierce Fire District  
The Crossings at Fleming Island  
St. Lucie West Services District  
Indian River County Mosquito Control District  
St. John's Water Control District  
Westchase and Westchase East Community Development Districts  
Pier Park Community Development District  
Verandahs Community Development District  
Magnolia Park Community Development District

### Schools and Colleges

Federal Student Aid Programs – Indian River Community College  
Indian River Community College  
Okeechobee County District School Board  
St. Lucie County District School Board  
Indian River School District – Internal Accounts

### State and County Agencies

Central Florida Foreign-Trade Zone, Inc. (a nonprofit organization affiliated with the St. Lucie County Board of County Commissioners)  
Florida School for Boys at Okeechobee  
Indian River Community College Crime Laboratory  
Indian River Correctional Institution

## **FEE SCHEDULE**

We propose the fee for our audit services described below to be \$4,500 for the year ended September 30, 2025. Our fee for the year ended September 30, 2025 with bond issuances will be \$5,900. The fee is contingent upon the financial records and accounting systems of LT Ranch South Community Development District being "audit ready" and the financial activity for the District is not materially increased. If we discover that additional preparation work or subsidiary schedules are needed, we will consult with your authorized representative. We can assist with this additional work at our standard rates should you desire.

## **SCOPE OF WORK TO BE PERFORMED**

If selected as the District's auditors, we will perform a financial and compliance audit in accordance with Section 11.45, Florida Statutes, in order to express an opinion on an annual basis on the financial statements of LT Ranch South Community Development District as of September 30, 2025. The audits will be performed to the extent necessary to express an opinion on the fairness in all material respects with which the financial statements present the financial position, results of operations and changes in financial position in conformity with generally accepted accounting principles and to determine whether, for selected transactions, operations are properly conducted in accordance with legal and regulatory requirements. Reportable conditions that are also material weaknesses shall be identified as such in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters. Other (non-reportable) conditions discovered during the course of the audit will be reported in a separate letter to management, which will be referred to in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters.

Our audit will be performed in accordance with standards for financial and compliance audits contained in *Government Auditing Standards*, as well as in compliance with rules and regulations of audits of special districts as set forth by the State Auditor General in Chapter 10.550, Local Governmental Entity Audits, and other relevant federal, state and county orders, statutes, ordinances, charter, resolutions, bond covenants, Administrative Code and procedures, or rules and regulations which may pertain to the work required in the engagement.

The primary purpose of our audit will be to express an opinion on the financial statements discussed above. It should be noted that such audits are subject to the inherent risk that errors or irregularities may not be detected. However, if conditions are discovered which lead to the belief that material errors, defalcations or other irregularities may exist or if other circumstances are encountered that require extended services, we will promptly notify the appropriate individual.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **David S. McGuire, CPA, CITP**

Director – 31 years experience

#### **Education**

- ◆ University of Central Florida, B.A. – Accounting
- ◆ Barry University – Master of Professional Accountancy

#### **Registrations**

- ◆ Certified Public Accountant – State of Florida, State Board of Accountancy
- ◆ Certified Information Technology Professional (CITP) – American Institute of Certified Public Accountants
- ◆ Certified Not-For-Profit Core Concepts 2018

#### **Professional Affiliations/Community Service**

- ◆ Member of the American and Florida Institutes of Certified Public Accountants
- ◆ Associate Member, Florida Government Finance Office Associates
- ◆ Assistant Coach – St. Lucie County Youth Football Organization (1994 – 2005)
- ◆ Assistant Coach – Greater Port St. Lucie Football League, Inc. (2006 – 2010)
- ◆ Board Member – Greater Port St. Lucie Football League, Inc. (2011 – 2017)
- ◆ Treasurer, AIDS Research and Treatment Center of the Treasure Coast, Inc. (2000 – 2003)
- ◆ Board Member/Treasurer, North Treasure Coast Chapter, American Red Cross (2004 – 2010)
- ◆ Member/Board Member of Port St. Lucie Kiwanis (1994 – 2001)
- ◆ President (2014/15) of Sunrise Kiwanis of Fort Pierce (2004 – 2017)
- ◆ St. Lucie District School Board Superintendent Search Committee (2013 – present)
- ◆ Board Member – Phrozen Pharoes (2019-2021)

#### **Professional Experience**

- ◆ Twenty-eight years public accounting experience with an emphasis on nonprofit and governmental organizations.
- ◆ Audit Manager in-charge on a variety of audit and review engagements within several industries, including the following government and nonprofit organizations:
  - St. Lucie County, Florida
  - 19<sup>th</sup> Circuit Office of Medical Examiner
  - Troup Indiantown Water Control District
  - Exchange Club Center for the Prevention of Child Abuse, Inc.
  - Healthy Kids of St. Lucie County
  - Mustard Seed Ministries of Ft. Pierce, Inc.
  - Reaching Our Community Kids, Inc.
  - Reaching Our Community Kids - South
  - St. Lucie County Education Foundation, Inc.
  - Treasure Coast Food Bank, Inc.
  - North Springs Improvement District
- ◆ Four years of service in the United States Air Force in computer operations, with a top secret (SCI/SBI) security clearance.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

**David S. McGuire, CPA, CITP (Continued)**

Director

#### **Continuing Professional Education**

- ◆ Mr. McGuire has attended numerous continuing professional education courses and seminars taught by nationally recognized sponsors in the accounting auditing and single audit compliance areas. He has attended courses over the last two years in those areas as follows:

- Not-for-Profit Auditing Financial Results and Compliance Requirements

- Update: Government Accounting Reporting and Auditing

- Annual Update for Accountants and Auditors

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Matthew Gonano, CPA**

Director – 14 years total experience

#### **Education**

- ◆ University of North Florida, B.B.A. – Accounting
- ◆ University of Alicante, Spain – International Business
- ◆ Florida Atlantic University – Masters of Accounting

#### **Professional Affiliations/Community Service**

- ◆ American Institute of Certified Public Accountants
- ◆ Florida Institute of Certified Public Accountants

#### **Professional Experience**

- ◆ Senior Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.
- ◆ Performed audits of nonprofit and governmental organizations in accordance with Governmental Accounting Auditing Standards (GAAS)
- ◆ Performed Single Audits of nonprofit organizations in accordance with OMB Circular A-133, Audits of State, Local Governments, and Non-Profit Organizations.

#### **Continuing Professional Education**

- ◆ Mr. Gonano has participated in numerous continuing professional education courses.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Melissa Marlin, CPA**

Director – 12 years

#### **Education**

- ◆ Indian River State College, A.A. – Accounting
- ◆ Florida Atlantic University, B.B.A. – Accounting

#### **Registrations**

- ◆ Certified Public Accountant – State of Florida, State Board of Accountancy

#### **Professional Affiliations/Community Service**

- ◆ Member of the American Institute of Certified Public Accountants
- ◆ Member of the Florida Institute of Certified Public Accountants
- ◆ Affiliate member of the Government Finance Officers Association

#### **Professional Experience**

- ◆ Accountant with over 10 years of experience providing professional services to nonprofit and governmental entities.
- ◆ Performed over 300 audits of nonprofit and governmental organizations in accordance with Governmental Accounting Auditing Standards (GAAS)
- ◆ Performed Single Audits of nonprofit organizations in accordance with 2 CFR Part 200 Subpart F, Uniform Guidance, Audits of State, Local Governments, and Non-Profit Organizations.

#### **Continuing Professional Education**

- ◆ Mrs. Marlin participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments in accounting and auditing such as:
  - Governmental Accounting Report and Audit Update
  - Analytical Procedures, FICPA
  - Annual Update for Accountants and Auditors
  - Single Audit Sampling and Other Considerations

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Maritza Stonebraker, CPA**

Director – 10 years

#### **Education**

- ◆ Indian River State College, B.S. – Accounting

#### **Registrations**

- ◆ Certified Public Accountant – State of Florida, State Board of Accountancy

#### **Professional Affiliations/Community Service**

- ◆ Member of the American Institute of Certified Public Accountants
- ◆ Member of the Florida Institute of Certified Public Accountants
- ◆ Affiliate of the Government Finance Officers Association

#### **Professional Experience**

- ◆ Maritza launched her professional auditing career at Berger, Toombs, Elam, Gaines, & Frank, accumulating over 9 years of expertise in the field
- ◆ Performed over 300 audits of nonprofit and governmental organizations in accordance with Governmental Accounting Auditing Standards (GAAS)
- ◆ Performed Single Audits of nonprofit organizations in accordance with 2 CFR Part 200 Subpart F, Uniform Guidance, Audits of State, Local Governments, and Non-Profit Organizations.

#### **Continuing Professional Education**

- ◆ Mrs. Stonebraker participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments in accounting and auditing such as:
  - Governmental Accounting Report and Audit Update
  - Analytical Procedures, FICPA
  - Annual Update for Accountants and Auditors
  - Single Audit Sampling and Other Considerations

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Jonathan Herman, CPA**

Director – 12 years

#### **Education**

- ◆ University of Central Florida, B.S. – Accounting
- ◆ Florida Atlantic University, MACC

#### **Registrations**

- ◆ Certified Public Accountant – State of Florida, State Board of Accountancy

#### **Professional Affiliations/Community Service**

- ◆ Member of the American and Florida Institutes of Certified Public Accountants
- ◆ Affiliate member Government Finance Officers Association

#### **Professional Experience**

- ◆ Over 10 years experience in all phases of public accounting and auditing experience, with a concentration in financial and compliance audits. Mr. Herman has been involved in all phases of the audits listed on the preceding pages.

#### **Continuing Professional Education**

- ◆ Has participated in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments. He has attended courses in those areas over the last two years such as:
  - Governmental Accounting Report and Audit Update
  - Annual Update: Government Accounting Reporting and Auditing
  - Annual Update for Accountants and Auditors

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **David F. Haughton, CPA**

Accounting and Audit Manager – 34 years

#### **Education**

- ◆ Stetson University, B.B.A. – Accounting

#### **Registrations**

- ◆ Certified Public Accountant – State of Florida, State Board of Accountancy

#### **Professional Affiliations/Community Service**

- ◆ Member of the American and Florida Institutes of Certified Public Accountants
- ◆ Former Member of Florida Institute of Certified Public Accountants Committee on State and Local Government
- ◆ Affiliate Member Government Finance Officers Association (GFOA) for over 10 years
- ◆ Affiliate Member Florida Government Finance Officers Association (FGFOA) for over 10 years
- ◆ Technical Review – 1997 FICPA Course on State and Local Governments in Florida
- ◆ Board of Directors – Kiwanis of Ft. Pierce, Treasurer – 1994-1999; Vice President – 1999-2001

#### **Professional Experience**

- ◆ Twenty-seven years public accounting experience with an emphasis on governmental and nonprofit organizations.
- ◆ State Auditor General's Office – West Palm Beach, Staff Auditor, June 1985 to September 1985
- ◆ Accounting and Audit Manager of Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants PL, responsible for audit and accounting services including governmental and not-for-profit audits.
- ◆ Over 20 years of public accounting and governmental experience, specializing in governmental and nonprofit organizations with concentration in special districts, including Community Development Districts which provide services including water and sewer utilities. Governmental and non-profit entities served include the following:

##### **Counties:**

St. Lucie County

##### **Municipalities:**

City of Fort Pierce

City of Stuart

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **David F. Haughton, CPA (Continued)**

Accounting and Audit Manager

#### **Professional Experience (Continued)**

##### **Special Districts:**

Bluewaters Community Development District  
Country Club of Mount Dora Community Development District  
Fiddler's Creek Community Development District #1 and #2  
Indigo Community Development District  
North Springs Improvement District  
Renaissance Commons Community Development District  
St. Lucie West Services District  
Stoneybrook Community Development District  
Summerville Community Development District  
Terracina Community Development District  
Thousand Oaks Community Development District  
Tree Island Estates Community Development District  
Valencia Acres Community Development District

##### **Non-Profits:**

The Dunbar Center, Inc.  
Hibiscus Children's Foundation, Inc.  
Hope Rural School, Inc.  
Maritime and Yachting Museum of Florida, Inc.  
Tykes and Teens, Inc.  
United Way of Martin County, Inc.  
Workforce Development Board of the Treasure Coast, Inc.

- ◆ While with the Auditor General's Office he was on the staff for the state audits of the Martin County School District and Okeechobee County School District.
- ◆ During 1997 he performed a technical review of the Florida Institute of Certified Public Accountants state CPE course on Audits of State and Local Governments in Florida. His comments were well received by the author and were utilized in future updates to the course.

#### **Continuing Professional Education**

- ◆ During the past several years, he has participated in numerous professional development training programs sponsored by the AICPA and FICPA, including state conferences on special districts and governmental auditing in Florida. He averages in excess of 100 hours bi-annually of advanced training which exceeds the 80 hours required in accordance with the continuing professional education requirements of the Florida State Board of accountancy and the AICPA Private Companies Practice Section. He has over 75 hours of governmental CPE credit within the past two years.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Paul Daly**

Senior Accountant – 14 years

#### **Education**

- ◆ Florida Atlantic University, B.S. – Accounting

#### **Professional Experience**

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

#### **Continuing Professional Education**

- ◆ Working to attain the requirements to take the Certified Public Accounting (CPA) exam.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Bryan Snyder**

Manager – 11 years

#### **Education**

- ◆ Florida Atlantic University, B.B.A. – Accounting

#### **Professional Experience**

- ◆ Accountant beginning his professional auditing career with Berger, Toombs, Elam, Gaines, & Frank.
- ◆ Mr. Snyder is gaining experience auditing governmental & nonprofit entities.

#### **Continuing Professional Education**

- ◆ Mr. Snyder participates in numerous continuing education courses and plans on working to acquire his CPA certificate.
- ◆ Mr. Snyder is currently studying to pass the CPA exam.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Tifanee Terrell, CPA**

Senior Accountant – 5 years

#### **Education**

- ◆ Florida Atlantic University, M.A.C.C. – Accounting

#### **Professional Experience**

- ◆ Senior Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

#### **Continuing Professional Education**

- ◆ Ms. Terrell participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Dylan Dixon**

Senior Accountant – 4 years

#### **Education**

- ◆ Indian River State College, B.S. – Accounting
- ◆ Florida Gulf Coast University, M.S. – Accounting

#### **Professional Experience**

- ◆ Senior Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

#### **Continuing Professional Education**

- ◆ Mr. Dixon participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- ◆ Mr. Dixon is currently studying to pass the CPA exam.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Brennen Moore**

Staff Accountant – 3 years

#### **Education**

- ◆ Indian River State College, B.S. – Accounting

#### **Professional Experience**

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

#### **Continuing Professional Education**

- ◆ Mr. Moore participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

## ***Commitment to Quality Service***

<b>Personnel Qualifications and Experience</b>
--

**Katie Gifford**

Staff Accountant – 2 years

**Education**

- ◆ Indian River State College, B.S. – Accounting

**Professional Experience**

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

**Continuing Professional Education**

- ◆ Ms. Gifford participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

## ***Commitment to Quality Service***

<b>Personnel Qualifications and Experience</b>
--

### **Rayna Zicari**

Staff Accountant – 2 years

#### **Education**

- ◆ Stetson University, B.B.A. – Accounting

#### **Professional Experience**

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

#### **Continuing Professional Education**

- ◆ Ms. Zicari participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

## ***Commitment to Quality Service***

<b>Personnel Qualifications and Experience</b>
--

**Deandre McFadden**

Staff Accountant – 1 year

**Education**

- ◆ Florida Atlantic University, B.S. – Accounting

**Professional Experience**

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

**Continuing Professional Education**

- ◆ Mr. McFadden participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.



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## Report on the Firm's System of Quality Control

December 4, 2025

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

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

### Firm's Responsibility

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

### Peer Reviewer's Responsibility

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

### Required Selections and Considerations

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

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

### Opinion

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

DG Perry



## RESOLUTION 2026-4

### **A RESOLUTION THE POLICY OF THE LT RANCH SOUTH COMMUNITY DEVELOPMENT DISTRICT BOARD OF SUPERVISORS AUTHORIZING THE ADOPTION OF THE STATEWIDE MUTUAL AID AGREEMENT AND PROVIDING FOR AN EFFECTIVE DATE.**

#### **RECITALS**

**WHEREAS**, the State of Florida Emergency Management Act, Chapter 252, authorizes the State and its political subdivisions to provide emergency aid and assistance in the event of a disaster or emergency; and

**WHEREAS**, the statutes also authorize the State to coordinate the provision of any equipment, services, or facilities owned or organized by the state or its political subdivisions for use in the affected area upon the request of the duly constituted authority of the area; and

**WHEREAS**, this Resolution authorizes the request, provision, and receipt of interjurisdictional mutual assistance in accordance with the Emergency Management Act, Chapter 252, among political subdivisions within the State; and

#### **NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE LT RANCH SOUTH COMMUNITY DEVELOPMENT DISTRICT THAT:**

**SECTION 1.** In order to maximize the prompt, full and effective use of resources of all participating governments in the event of an emergency or disaster we hereby adopt the Statewide Mutual Aid Agreement which is attached hereto and incorporated by reference.

**SECTION 2.** The District reserves the right to change, modify or withdraw this Resolution in its sole discretion, except as to actions, demand or other claims based on acts or omissions that occurred before the effective change, modification, or withdrawal of this Resolution.

**SECTION 3.** If any one of the covenants, agreements or provisions herein contained shall be held contrary to any express provision of law or contract to the policy of express law, but not expressly prohibited or against public policy, or shall for any reason whatsoever be held invalid, then such covenants, agreements or provisions shall be null and void and shall be deemed separable from the remaining covenants, agreements or provisions and shall in no way effect the validity of the other provisions hereof.

**SECTION 4.** That all Sections or parts of Sections of any Resolutions, Agreements, or actions of the Board of Supervisors in conflict are hereby repealed to the extent of such conflict.

**SECTION 5.** This Resolution shall become effective immediately upon passage.

**LT RANCH SOUTH COMMUNITY DEVELOPMENT DISTRICT  
RESOLUTION 2026-4**

**March 10, 2026**

**PASSED AND ADOPTED** by the Board of Supervisors of the LT Ranch South Community Development District, Sarasota County, Florida, this 10th day of March, 2026.

**ATTEST:**

**LT RANCH SOUTH COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
James P. Ward, Secretary

\_\_\_\_\_  
John Wollard, Chairperson



# STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

## **STATEWIDE MUTUAL AID AGREEMENT - 2023**

This Agreement is an acknowledgment of receipt by the Florida Division of Emergency Management (“the Division”) and the local government (“Participating Party”) signing this Agreement. Execution of this agreement replaces all previous iterations and is active until a new agreement is drafted and requested by The Division.

This Agreement is based on the existence of the following conditions:

- A. The State of Florida is vulnerable to a wide range of emergencies and disasters that are likely to cause the disruption of essential services and the destruction of the infrastructure needed to deliver those services.
- B. Such emergencies and disasters often exceed the emergency response and recovery capabilities of any one county or local government.
- C. Such incidents may also give rise to unusual and unanticipated physical and technical needs which a local government cannot meet with existing resources, but that other local governments within the State of Florida may be able to provide.
- D. The Emergency Management Act, chapter 252, *Florida Statutes*, provides each local government of the state the authority to develop and enter into mutual aid agreements within the state for reciprocal emergency aid in case of emergencies too extensive to be dealt with unassisted, and through such agreements ensure the timely reimbursement of costs incurred by the local governments which render such assistance.
- E. Pursuant to chapter 252.32, *Florida Statutes*, the Division renders mutual aid among the political subdivisions of the state to carry out emergency management functions and responsibilities.
- F. Pursuant to chapter 252, *Florida Statutes*, the Division has the authority to coordinate and direct emergency management assistance between local governments and concentrate available resources where needed.

Based on the existence of the foregoing conditions, the Parties agree to the following articles:

### **ARTICLE I: DEFINITIONS**

As used in this Agreement, the following expressions shall have the following meanings:

- A. The “Agreement” is this Agreement, which shall be referred to as the Statewide Mutual Aid Agreement (“SMAA”).



# STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

- B. The “Division” is the Florida Division of Emergency Management.
- C. A “Requesting Party” to this Agreement is a Participating Party who requests assistance under this agreement.
- D. An “Assisting Party” to this Agreement is a Participating Party who provides assistance to a Requesting Party under this agreement.
- E. The “Period of Assistance” is the time during which an Assisting Party renders assistance to a Requesting Party under this agreement and includes the time necessary for the resources and personnel of the Assisting Party to travel to the place specified by the Requesting Party and the time necessary to return to their place of origin.
- F. A “Mission” is a documented emergency response activity performed during a Period of Assistance, usually in reference to one operational function or activity.
- G. A “local government” is any educational district, special district, or any entity that is a “local governmental entity” within the meaning of section 11.45(1)(g), *Florida Statutes*.
- H. An “educational district” is any school district within the meaning of section 1001.30, *Florida Statutes*, and any Florida College System Institution or State University within the meaning of section 1000.21, *Florida Statutes*.
- I. A “special district” is any local or regional governmental entity which is an independent special district within the meaning of section 189.012(3), *Florida Statutes*, established by local, special, or general act, or by rule, ordinance, resolution, or interlocal agreement.
- J. A “tribal council” is the respective governing bodies of the Seminole Tribe of Florida and Miccosukee Tribe of Indians recognized as special improvement district by section 285.18(1), *Florida Statutes*.
- K. An “interlocal agreement” is any agreement between local governments within the meaning of section 163.01(3)(a), *Florida Statutes*.
- L. A “Resource Support Agreement” as used in this Agreement refers to a supplemental agreement of support between a Requesting Party and an Assisting Party.
- M. “Proof of work” as used in this Agreement refers to original and authentic documentation of a single individual or group of individuals’ emergency response activity at a tactical level.



# STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

- N. "Proof of payment" as used in this Agreement refers to original and authentic documentation of an emergency response expenditure made by an Assisting Party.
- O. A "Reimbursement Package" as used in this Agreement refers to a full account of mission response documentation supported by proof of work and proof of payment.
- P. Any expressions not assigned definitions elsewhere in this Agreement shall have the definitions assigned them by the Emergency Management Act, Chapter 252, *Florida Statutes*.

## ARTICLE II: APPLICABILITY OF THE AGREEMENT

Any Participating Party, including the Division, may request assistance under this Agreement for a "major disaster" or "catastrophic disaster" as defined in section 252.34, *Florida Statutes*, minor disasters, and other such emergencies as lawfully determined by a Participating Party.

## ARTICLE III: INVOCATION OF THE AGREEMENT

In the event of an emergency or anticipated emergency, a Participating Party may request assistance under this Agreement from any other Participating Party or the Division if, in the judgement of the Requesting Party, its own resources are inadequate to meet the needs of the emergency or disaster.

- A. Any request for assistance under this Agreement may be oral, but within five (5) calendar days must be confirmed in writing by the Requesting Party. All requests for assistance under this Agreement shall be transmitted by the Requesting Party to another Participating Party or the Division. If the Requesting Party transmits its request for Assistance directly to a Participating Party other than the Division, the Requesting Party and Assisting Party shall keep the Division advised of their activities.
- B. The Division shall relay any requests for assistance under this Agreement to such other Participating Parties as it may deem appropriate and coordinate the activities of the Assisting Parties to ensure timely assistance to the Requesting Party. All such activities shall be carried out in accordance with the State's Comprehensive Emergency Management Plan.

## ARTICLE IV: RESPONSIBILITIES OF REQUESTING PARTIES

To the extent practicable, all Requesting Parties shall provide the following information to their respective county emergency management agency, the Division, and the intended Assisting Party or Parties. In providing such information, Requesting Parties should utilize Section I of the



# STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, *Governor*

Kevin Guthrie, *Executive Director*

Resource Support Agreement (RSA) Form, available via the [Division approved documents SharePoint site](#)<sup>1</sup>.

- A. A description of the Mission to be performed by the Assisting Party;
- B. A description of the resources and capabilities needed to complete the Mission successfully;
- C. The location, date, and time personnel and resources from the Assisting Party should arrive at the incident site, staging area, facility, or other location designated by the Requesting Party;
- D. A description of the health, safety, and working conditions expected for deploying personnel;
- E. Lodging and meal availability;
- F. Any logistical requirements;
- G. A description of any location or facility outside the territorial jurisdiction of the Requesting Party needed to stage incoming resources and personnel;
- H. The location date, and time for personnel of the Requesting Party to meet and receive the personnel and equipment of the Assisting Party; and
- I. A technical description of any communications equipment needed to ensure effective information sharing between the Requesting Party, any Assisting Parties, and all relevant responding entities.

## ARTICLE V: RESPONSIBILITIES OF ASSISTING PARTIES

Each Party shall render assistance under this Agreement to any Requesting Party to the extent practicable that its personnel, equipment, resources, and capabilities can render assistance. If upon receiving a request for assistance under this Agreement a Party determines that it has the capacity to render some or all of such assistance, it shall provide the following information without delay to the Requesting Party, the Division, and the Assisting Party's County emergency management agency. In providing such information, the Assisting Party should utilize the Section II of the Resource Support Agreement (RSA) Form, available via the [Division approved documents SharePoint site](#).

<sup>1</sup> FDEM approved documents such as activity logs and mutual aid forms can be found at:  
[https://portal.floridadisaster.org/projects/FROC/FROC\\_Documents/Forms/AllItems.aspx?View=%7B6F3CF7BD%2DC0A4%2D4BE2%2DB809%2DC8009D7D0686%7D](https://portal.floridadisaster.org/projects/FROC/FROC_Documents/Forms/AllItems.aspx?View=%7B6F3CF7BD%2DC0A4%2D4BE2%2DB809%2DC8009D7D0686%7D)



# STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, *Governor*

Kevin Guthrie, *Executive Director*

- A. A description of the personnel, equipment, supplies, services and capabilities it has available, together with a description of the qualifications of any skilled personnel;
- B. An estimate of the time such personnel, equipment, supplies, and services will continue to be available;
- C. An estimate of the time it will take to deliver such personnel, equipment, supplies, and services to the location(s) specified by the Requesting Party;
- D. A technical description of any communications and telecommunications equipment available for timely communications with the Requesting Party and other Assisting Parties;
- E. The names and contact information of all personnel whom the Assisting Party has designated as team leaders or supervisors; and
- F. An estimated cost for the provision of assistance.

## ARTICLE VI: RENDITION OF ASSISTANCE

The Requesting Party shall afford the emergency response personnel of all Assisting Parties, while operating within the jurisdictional boundaries of the Requesting Party, the same powers, duties, rights, and privileges, except that of arrest unless specifically authorized by the Requesting Party, as are afforded the equivalent emergency response personnel of the Requesting Party. Emergency response personnel of the Assisting Party will remain under the command and control of the Assisting Party, but during the Period of Assistance, the resources and responding personnel of the Assisting Party will perform response activities under the operational and tactical control of the Requesting Party.

- A. Unless otherwise agreed upon between the Requesting and Assisting Party, the Requesting Party shall be responsible for providing food, water, and shelter to the personnel of the Assisting Party. For Missions performed in areas where there are insufficient resources to support responding personnel and equipment throughout the Period of Assistance, the Assisting Party shall, to the fullest extent practicable, provide their emergency response personnel with the equipment, fuel, supplies, and technical resources necessary to make them self-sufficient throughout the Period of Assistance. When requesting assistance, the Requesting Party may specify that Assisting Parties send only self-sufficient personnel and resources but must specify the length of time self-sufficiency should be maintained.



# STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, *Governor*

Kevin Guthrie, *Executive Director*

- B. Unless the Requesting Party has specified the contrary, it shall, to the fullest extent practicable, coordinate all communications between its personnel and the responding personnel of the Assisting Parties, and shall determine and share the frequencies and other technical specifications of all communications equipment to be used, as appropriate, with the deployed personnel of the Assisting Parties.
- C. Personnel of the Assisting Party who render assistance under this Agreement shall receive the usual wages, salaries, and other compensation as are normally afforded to personnel for emergency response activities within their home jurisdiction, and shall have all the immunities, rights, interests, and privileges applicable to their normal employment. If personnel of the Assisting Party hold local licenses or certifications limited to the jurisdiction of issue, then the Requesting Party shall recognize and honor those licenses or certifications for the duration of the Period of Assistance.

## ARTICLE VII: REIMBURSEMENT

After the Period of Assistance has ended, the Assisting Party shall have 45 days to develop a full reimbursement package for services rendered and resources supplied during the Period of Assistance. All expenses claimed to the Requesting Party must have been incurred in direct response to the emergency as requested by the Requesting Party and must be supported by proof of work and proof of payment.

To guide the proper documentation and accountability of expenses, the Assisting Party should utilize the Claim Summary Form, available via the [Division approved documents SharePoint site](#) as a guide and summary of expense to collect information to then be formally submitted for review by the Requesting Party.

To receive reimbursement for assistance provided under this agreement, the Assisting Party shall provide, at a minimum, the following supporting documentation to the Requesting Party unless otherwise agreed upon between the Requesting and Assisting Parties:

- A. A complete and authentic description of expenses incurred by the Assisting Party during the Period of Assistance;
- B. Copy of a current and valid Internal Revenue Service W-9 Form;
- C. Copies of all relevant payment and travel policies in effect during the Period of Assistance;
- D. Daily personnel activity logs demonstrating emergency response activities performed for all time claimed (for FDEM reimbursement Division approved activity logs will be required for personnel activity claims);



# STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, *Governor*

Kevin Guthrie, *Executive Director*

- E. Official payroll and travel reimbursement records for all claimed personnel expenses;
- F. Neat and comprehensive fringe benefit calculations for each position class or category of claimed personnel;
- G. Written justification for all additional expenses/purchases incurred during the Period of Assistance;
- H. Proof of payment for additional/miscellaneous expenses incurred during the Period of Assistance
- I. Equipment activity logs demonstrating equipment use and operation in support of emergency response activities for all time claimed (for FDEM reimbursement Division approved forms will be required for equipment activity claims);
- J. Proof of reimbursement to all employees who incurred emergency response expenses with personal money;
- K. Justification for equipment repair expenses; and
- L. Copies of any applicable supporting agreements or contracts with justification.

If a dispute or disagreement regarding the eligibility of any expense arises, the Requesting Party, Assisting Party, or the Division may elect binding arbitration. If binding arbitration is elected, the Parties must select as an arbitrator any elected official of another Participating Party, or any other official of another Participating Party whose normal duties include emergency management, and the other Participating Party shall also select such an official as an arbitrator, and the arbitrators thus chosen shall select another such official as a third arbitrator.

The three (3) arbitrators shall convene by teleconference or videoconference within thirty (30) calendar days to consider any documents and any statements or arguments by the Division, the Requesting Party, or the Assisting Party concerning the protest, and shall render a decision in writing not later than ten (10) business days after the close of the hearing. The decision of a majority of the arbitrators shall bind the parties and shall be final.

If the Participating Parties do not elect binding arbitration, this agreement and any disputes arising thereunder shall be governed by the laws of the State of Florida and venue shall be in Leon County, Florida. Nothing in this Agreement shall be construed to create an employer-employee relationship or a partnership or joint venture between the participating parties. Furthermore, nothing contained herein shall constitute a waiver by either Party of its sovereign immunity or the provisions of section 768.28, Florida Statutes. Nothing herein shall be construed as consent by either Party to be sued by third parties.



# STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, *Governor*

Kevin Guthrie, *Executive Director*

## ARTICLE VIII: COST ELIGIBLE FOR REIMBURSEMENT

The costs incurred by the Assisting Party under this Agreement shall be reimbursed as needed to make the Assisting Party whole to the fullest extent practicable.

- A. Employees of the Assisting Party who render assistance under this Agreement shall be entitled to receive from the Assisting Party all their usual wages, salaries, and any and all other compensation for mobilization, hours worked, and demobilization. Such compensation shall include any and all contributions for insurance and retirement, and such employees shall continue to accumulate seniority at the usual rate. As between the employees and the Assisting Party, the employees shall have all the duties, responsibilities, immunities, rights, interests, and privileges incident to their usual employment. The Requesting Party shall reimburse the Assisting Party for these costs of employment.
- B. The costs of equipment supplied by the Assisting Party shall be reimbursed at the rental rate established in FEMA's Schedule of Equipment, or at any other rental rate agreed to by the Requesting Party. In order to be eligible for reimbursement, equipment must be in actual operation performing eligible work. The labor costs of the operator are not included in the rates and should be approved separately from equipment costs. The Assisting Party shall pay for fuels, other consumable supplies, and repairs to its equipment as needed to keep the equipment in a state of operational readiness. Rent for the equipment shall be deemed to include the cost of fuel and other consumable supplies, maintenance, service, repairs, and ordinary wear and tear. With the consent of the Assisting Party, the Requesting Party may provide fuels, consumable supplies, maintenance, and repair services for such equipment at the site. In that event, the Requesting Party may deduct the actual costs of such fuels, consumable supplies, maintenance, and services from the total costs otherwise payable to the Assisting Party. If the equipment is damaged while in use under this Agreement and the Assisting Party receives payment for such damage under any contract of insurance, the Requesting Party may deduct such payment from any item or items billed by the Assisting Party for any of the costs for such damage that may otherwise be payable.
- C. The Requesting Party shall pay the total costs for the use and consumption of any and all consumable supplies delivered by the Assisting Party for the Requesting Party under this Agreement. In the case of perishable supplies, consumption shall be deemed to include normal deterioration, spoilage, and damage notwithstanding the exercise of reasonable care in its storage and use. Supplies remaining unused shall be returned to the Assisting Party in usable condition upon the close of the Period of Assistance, and the Requesting Party may deduct the cost of such returned supplies from the total costs billed by the Assisting Party for such supplies. If the Assisting Party agrees, the Requesting Party may also replace any and all used consumable supplies with like



# STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, *Governor*

Kevin Guthrie, *Executive Director*

supplies in usable condition and of like grade, quality and quantity within the time allowed for reimbursement under this Agreement.

- D. The Assisting Party shall keep records to document all assistance rendered under this Agreement. Such records shall present information sufficient to meet the audit requirements specified in the regulations of FEMA and any applicable circulars issued by the State of Florida. Upon reasonable notice, the Assisting Party shall make its records available the Requesting Party for inspection or duplication between 8:00 a.m. and 5:00 p.m. on all weekdays, except for official holidays.

## ARTICLE IX: INSURANCE

Each Participating Party shall determine for itself what insurance to procure, if any. With the exceptions in this Article, nothing in this Agreement shall be construed to require any Participating Party to procure insurance.

- A. Each Participating Party shall procure employers' insurance meeting the requirements of the Workers' Compensation Act, as amended, affording coverage for any of its employees who may be injured while performing any activities under the authority of this Agreement, and shall be provided to each Participating Party.
- B. Participating Parties may elect additional insurance affording liability coverage for any activities that may be performed under the authority of this Agreement .
- C. Subject to the limits of such liability insurance as any Participating Party may elect to procure, nothing in this Agreement shall be construed to waive, in whole or in part, any immunity any Participating Party may have in any judicial or quasi-judicial proceeding.
- D. Each Participating Party which renders assistance under this Agreement shall be deemed to stand in the relation of an independent contractor to all other Participating Parties and shall not be deemed to be the agent of any other Participating Party.
- E. Nothing in this Agreement shall be construed to relieve any Participating Party of liability for its own conduct and that of its employees.
- F. Nothing in this Agreement shall be construed to obligate any Participating Party to indemnify any other Participating Party from liability to third parties.



# STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, *Governor*

Kevin Guthrie, *Executive Director*

## ARTICLE X: GENERAL REQUIREMENTS

Notwithstanding anything to the contrary elsewhere in this Agreement, all Participating Parties shall be subject to the following requirements in the performance of this Agreement:

- A. All Participating Parties shall allow public access to all documents, papers, letters, or other materials subject to the requirements of the Public Records Act, as amended, and made or received by any Participating Party in conjunction with this Agreement.
- B. No Participating Party may hire employees in violation of the employment restrictions in the Immigration and Nationality Act, as amended.
- C. No costs reimbursed under this Agreement may be used directly or indirectly to influence legislation or any other official action by the Legislature of the State of Florida or any of its agencies.
- D. Any communication to the Division under this Agreement shall be sent via either email, the Division of Emergency Managements Enterprise System (DEMES), or mail to the Response Bureau, Florida Division of Emergency Management, 2555 Shumard Oak Boulevard, Tallahassee, Florida 32399-2100.
- E. Any communication to a Participating Party shall be sent to the official or officials specified by that Participating Party. For the purpose of this section, any such communication may be sent by the U.S. Mail, e-mail, or other electronic platforms.

## ARTICLE XI: EFFECTS OF AGREEMENT

Upon its execution by a Participating Party, this Agreement shall have the following effect with respect to that Participating Party:

- A. The execution of this Agreement by any Participating Party which is a signatory to the Statewide Mutual Aid Agreement of 1994 shall terminate the rights, interests, duties, responsibilities, and obligations of that Participating Party under the Statewide Mutual Aid Agreement of 1994, but such termination shall not affect the liability of the Participating Party for the reimbursement of any costs due under the Statewide Mutual Aid Agreement of 1994, regardless of whether such costs are billed or unbilled.
- B. The execution of this Agreement by any Participating Party which is a signatory to the Public Works Mutual Aid Agreement shall terminate the rights, interests, duties, responsibilities and obligations of that Participating Party under the Public Works Mutual Aid Agreement, but such termination shall not affect the liability of the Participating Party for the reimbursement of any costs due under the Public Works Mutual Aid Agreement,



# STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, *Governor*

Kevin Guthrie, *Executive Director*

regardless of whether such costs are billed or unbilled.

- C. Upon the activation of this Agreement by the Requesting Party, this Agreement shall supersede any other existing agreement between it and any Assisting Party to the extent that the former may be inconsistent with the latter.
- D. Upon its execution by any Participating Party, this Agreement will continue in effect for one (1) year from its date of execution by that Participating Party, and it shall automatically renew each year after its execution, unless within sixty (60) calendar days before the renewal date the Participating Party notifies the Division, in writing, of its intent to withdraw from the Agreement.
- E. The Division shall transmit any amendment to this Agreement by sending the amendment to all Participating Parties not later than five (5) business days after its execution by the Division. Such amendment shall take effect not later than sixty (60) calendar days after the date of its execution by the Division and shall then be binding on all Participating Parties. Notwithstanding the preceding sentence, any Participating Party who objects to the amendment may withdraw from the Agreement by notifying the Division in writing of its intent to do so within that time in accordance with section F of this Article.
- F. A Participating Party may rescind this Agreement at will after providing the other Participating Party a written SMAA withdrawal notice. Such notice shall be provided at least 30 days prior to the date of withdrawal. This 30-day withdrawal notice must be: written, signed by an appropriate authority, duly authorized on the official letterhead of the Participating Party, and must be sent via email, the Division of Emergency Managements Enterprise System (DEMES), or certified mail.

## **ARTICLE XII: INTERPRETATION AND APPLICATION OF AGREEMENT**

The interpretation and application of this Agreement shall be governed by the following conditions:

- A. The obligations and conditions resting upon the Participating Parties under this Agreement are not independent, but dependent.
- B. Time shall be of the essence of this Agreement, and of the performance of all conditions, obligations, duties, responsibilities, and promises under it.
- C. This Agreement states all the conditions, obligations, duties, responsibilities, and promises of the Participating Parties with respect to the subject of this Agreement, and there are no conditions, obligations, duties, responsibilities, or promises other than those expressed in this Agreement.



# STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

- D. If any sentence, clause, phrase, or other portion of this Agreement is ruled unenforceable or invalid, every other sentence, clause, phrase, or other portion of the Agreement shall remain in full force and effect, it being the intent of the Division and the other Participating Parties that every portion of the Agreement shall be severable from every other portion to the fullest extent practicable. The Division reserves the right, at its sole and absolute discretion, to change, modify, add, or remove portions of any sentence, clause, phrase, or other portion of this Agreement that conflicts with state law, regulation, or policy. If the change is minor, the Division will notify the Participating Party of the change and such changes will become effective immediately; therefore, please check these terms periodically for changes. If the change is substantive, the Participating Parties may be required to execute the Agreement with the adopted changes. Any continued or subsequent use of this Agreement following the posting of minor changes to this Agreement shall signify implied acceptance of such changes.
- E. The waiver of any obligation or condition in this Agreement by a Participating Party shall not be construed as a waiver of any other obligation or condition in this Agreement.

***NOTE: This iteration of the State of Florida Statewide Mutual Aid Agreement will replace all previous versions.***

*The Division shall provide reimbursement to Assisting Parties in accordance with the terms and conditions set forth in this Article for missions performed at the direct request of the Division. Division reimbursement eligible expenses must be in direct response to the emergency as requested by the State of Florida. All required cost estimations and claims must be executed through the DEMES Mutual Aid Portal and assisting agencies must use all required [FDEM forms](#) for documentation and cost verification. If a Requesting Party has not forwarded a request through the Division, or if an Assisting Party has rendered assistance without being requested to do so by the Division, the Division shall not be liable for the costs of any such assistance.*

*FDEM reserves the right to deny individual reimbursement requests if deemed to not be in direct response to the incident for which asset was requested.*

**IN WITNESS WHEREOF**, the Parties have duly executed this Agreement on the date specified below:



# STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

## FOR ADOPTION BY A COMMUNITY DEVELOPMENT DISTRICT

STATE OF FLORIDA  
DIVISION OF EMERGENCY MANAGEMENT

By: \_\_\_\_\_ Date: \_\_\_\_\_

Kevin Guthrie, Executive Director or  
Ian Guidicelli, Authorized Designee

LT RANCH SOUTH  
COMMUNITY DEVELOPMENT DISTRICT, STATE OF FLORIDA

By: \_\_\_\_\_ By: \_\_\_\_\_

Title: James P. Ward, Secretary

Title: John Wollard, Chairman

Date: \_\_\_\_\_

Approved as to Form:

By: \_\_\_\_\_

Jere Earlywine, District Attorney



# STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

## SAMPLE AUTHORIZING RESOLUTION FOR ADOPTION OF STATEWIDE MUTUAL AID AGREEMENT

RESOLUTION NO. \_\_\_\_\_

WHEREAS, the State of Florida Emergency Management Act, Chapter 252, authorizes the State and its political subdivisions to provide emergency aid and assistance in the event of a disaster or emergency; and

WHEREAS the statutes also authorize the State to coordinate the provision of any equipment, services, or facilities owned or organized by the State or its political subdivisions for use in the affected area upon the request of the duly constituted authority of the area; and

WHEREAS this Resolution authorizes the request, provision, and receipt of interjurisdictional mutual assistance in accordance with the Emergency Management Act, Chapter 252, among political subdivisions within the State; and

NOW, THEREFORE, be it resolved by \_\_\_\_\_

\_\_\_\_\_ that in order to maximize the prompt, full and effective use of resources of all participating governments in the event of an emergency or disaster we hereby adopt the Statewide Mutual Aid Agreement which is attached hereto and incorporated by reference.

ADOPTED BY: \_\_\_\_\_

DATE: \_\_\_\_\_

I certify that the foregoing is an accurate copy of the Resolution adopted by

\_\_\_\_\_ on \_\_\_\_\_.

BY: \_\_\_\_\_

TITLE: \_\_\_\_\_

DATE: \_\_\_\_\_



**RECLAIMED WATER USE AGREEMENT**

**FOR GOLF COURSES, COMMON AREAS,  
APARTMENTS AND SINGLE FAMILY HOMES**

**THIS RECLAIMED WATER USE AGREEMENT**, is made and entered into this \_\_\_day of \_\_\_\_\_, 2026 by and between LT Ranch South Community Development District, whose mailing address is 2301 Northeast 37<sup>th</sup> Street, Fort Lauderdale, FL 33308 (hereinafter referred to as "CUSTOMER") and Sarasota County, a political subdivision of the State of Florida (hereinafter referred to as "COUNTY").

**WITNESSETH:**

**WHEREAS**, CUSTOMER has the legal authority to enter into this agreement with respect to certain real property located in Sarasota County, Florida, known as Sky Ranch and to grant the easements required hereunder; and

**WHEREAS**, CUSTOMER either has developed, or is in the process of developing, an area (hereinafter called "DEVELOPMENT AREA") on said real property, as more particularly shown on the map attached hereto as Exhibit "A", and by this reference made a part hereof; and

**WHEREAS**, a legal description of the DEVELOPMENT AREA is attached hereto as Exhibit "B", and by this reference made a part hereof; and

**WHEREAS**, there presently exists, or will exist, on said real property land sites designed for the receipt, storage, and use of reclaimed water (hereinafter called the "CUSTOMER'S APPLICATION SYSTEM"), as more particularly shown on Exhibit "C", attached hereto and by this reference made part hereof; and

**WHEREAS**, COUNTY currently provides, or is authorized to provide, sewer utility service to certain real property located in Sarasota County, Florida, granted by the Board of County Commissioners of Sarasota County, Florida under Ordinance No. 72-30, as amended, and Resolution No. 96-042 and subsequent amendments (hereinafter referred to as the "BOARD"); and

**WHEREAS**, COUNTY desires to have a method of and a place for the reuse of reclaimed water by utilizing the CUSTOMER'S APPLICATION SYSTEM and any extensions, improvements, replacements or additions to the CUSTOMER'S APPLICATION SYSTEM that CUSTOMER may elect to construct or develop; and

**WHEREAS**, COUNTY desires to use reclaimed water as a conservation effort for irrigation and non-potable toilet flushing purposes to conserve the supply of potable water pursuant to the provisions of its Reuse Master Plan; and

**WHEREAS**, CUSTOMER desires to obtain a source of non-potable water with which it can irrigate and flush toilets at its DEVELOPMENT AREA; and

**WHEREAS**, both CUSTOMER and COUNTY have a desire to advance the cause of water conservation as being an activity in the public interest within the areas of their operations; and

**WHEREAS**, Sarasota County Resolution No. 93-234 authorized the Director of the Sarasota County Utilities Department or his designee, to enter into, and execute, customer agreements for the use of reclaimed water; and

**WHEREAS**, CUSTOMER and COUNTY desire to reduce to writing their agreement which will permit the reuse of reclaimed water from COUNTY and provide CUSTOMER with a source of non-potable water with which it can irrigate its DEVELOPMENT AREA;

**NOW, THEREFORE**, in consideration of the mutual undertakings and agreements herein contained and assumed, and other good and valuable consideration, receipt of which is hereby acknowledged, CUSTOMER and COUNTY hereby covenant and agree as follows:

1. **Delivery and Storage of Reclaimed Water.** CUSTOMER hereby grants to COUNTY the right for a period of ten (10) years (commencing on the date reclaimed water is first delivered to CUSTOMER) to deliver not more than \_\_\_\_\_ gallons per day (hereinafter called "GPD") through CUSTOMER'S APPLICATION SYSTEM for application over approximately 195 acres. COUNTY will deliver the reclaimed water to the CUSTOMER'S APPLICATION SYSTEM at a point on or near a boundary of the DEVELOPMENT AREA (hereinafter called "POINT OF DELIVERY"), via a reclaimed water delivery system. The term of this Agreement will be extended automatically for renewal terms of ten (10) years unless this Agreement is terminated by either party hereto at least one (1) year prior to the date any such renewal term would commence. The actual amount of reclaimed water to be delivered by COUNTY shall be determined in the sole discretion of COUNTY. The above described limitations on the delivery of reclaimed water by COUNTY and the amount of reclaimed water actually delivered by COUNTY shall be determined on the basis of an annual average daily flow of reclaimed water. CUSTOMER shall install flow meters approved by COUNTY at the POINT OF DELIVERY to measure the amount of reclaimed water delivered (hereinafter referred to as "MASTER METER") to CUSTOMER.

2. **Application of Reclaimed Water.** CUSTOMER hereby agrees to apply to the DEVELOPMENT AREA the amount of reclaimed water delivered by COUNTY to the CUSTOMER'S APPLICATION SYSTEM pursuant to Paragraph 1 above, and to appropriately use this reclaimed water preferentially in lieu of any other water sources including groundwater. CUSTOMER further agrees not to allow it to be used for potable water uses. CUSTOMER agrees that it shall comply with all rules, regulations and permit conditions of all governmental agencies exercising jurisdiction over the use of reclaimed water for the DEVELOPMENT AREA and the SERVICE AREA of COUNTY and the terms and conditions of the Reclaimed Water Policies and Regulations of COUNTY, as may be amended from time to time. CUSTOMER agrees that COUNTY is entitled and empowered to take any and all actions including, but not limited to, terminating reclaimed water utility service to the DEVELOPMENT AREA, and any and all other locations where COUNTY supplies CUSTOMER or its assigns with reclaimed water utility service, when COUNTY, in its sole discretion, determines such actions are necessary to enforce such rules, regulations and permit conditions. Piping and fixtures used for reclaimed water shall be purple in color (Panton 522C) and/or clearly labeled as being for non-potable water. Cross connections between reclaimed water lines and potable water lines are strictly prohibited by Sarasota County Cross Connection Control Ordinance No. 89-19 and Florida Building Code as may be amended from time to time.

CUSTOMER represents and warrants that it will not apply or deliver any reclaimed water received from COUNTY to applications or real property not specified herein. In the event of a dispute between the parties as to whether CUSTOMER may apply or deliver reclaimed water received from COUNTY to a specific portion of the DEVELOPMENT AREA, decisions of the COUNTY shall be conclusive.

3. **Standards for Reclaimed Water.** This Agreement shall not create any express or implied warranties; provided, however, that the reclaimed water delivered by COUNTY to the CUSTOMER'S APPLICATION SYSTEM, shall, at all times, meet all rules, regulations and permit conditions of all governmental agencies exercising jurisdiction over the use of reclaimed water for the DEVELOPMENT AREA within the SERVICE AREA of COUNTY.

4. **Construction, Ownership, Operation and Maintenance of the Reclaimed Water Delivery System Extension.** The COUNTY'S reclaimed water delivery system shall connect to the CUSTOMER'S APPLICATION SYSTEM at the POINT OF DELIVERY as shown on Exhibit "C". The additional pumping stations, mains, lines and other facilities necessary to transport reclaimed water from COUNTY'S existing reclaimed water delivery system to the POINT OF DELIVERY (hereinafter referred to as the "RECLAIMED WATER DELIVERY SYSTEM EXTENSION") are set forth on Exhibit "D", attached hereto and by this reference made a part thereof. COUNTY, at its own expense, shall own, operate and maintain the RECLAIMED WATER DELIVERY SYSTEM EXTENSION. CUSTOMER shall, in accordance with the terms of this Agreement, cause to be constructed and conveyed to COUNTY hereunder, free and clear

of all encumbrances and at no cost to COUNTY, the RECLAIMED WATER DELIVERY SYSTEM EXTENSION. CUSTOMER shall submit to COUNTY plans and specifications for the RECLAIMED WATER DELIVERY SYSTEM EXTENSION prepared by CUSTOMER'S engineers, who shall be registered Professional Engineers. Plans and specifications shall be consistent with the applicable provisions of the COUNTY'S Uniform Water, Wastewater and Reuse System Code, adopted by Ordinance No. 95-068, as the same may be amended from time to time, and shall be approved in writing by COUNTY prior to CUSTOMER'S undertaking any construction. All construction of the RECLAIMED WATER DELIVERY SYSTEM EXTENSION shall be completed by contractors competent to perform such work. COUNTY shall have the right to refuse to accept title to the RECLAIMED WATER DELIVERY SYSTEM EXTENSION or deliver reclaimed water to the CUSTOMER'S APPLICATION SYSTEM until the RECLAIMED WATER DELIVERY SYSTEM EXTENSION has passed certain tests, including, without limitation, pressure tests, and valve tests, arranged and witnessed by COUNTY or its representatives, to determine whether the RECLAIMED WATER DELIVERY SYSTEM EXTENSION is constructed in accordance with the approved engineering plans and specifications. CUSTOMER agrees to pay all costs of such tests and all costs of leak location and repair deemed necessary by COUNTY as a result of any such tests. Following conveyance by CUSTOMER, the RECLAIMED WATER DELIVERY SYSTEM EXTENSION shall at all times remain the sole, complete and exclusive property of, and under the control of, COUNTY, and CUSTOMER shall have no right, or claim in or to, the RECLAIMED WATER DELIVERY SYSTEM EXTENSION. CUSTOMER shall cause all such plans and specifications to be designed and such construction to be performed in a manner that complies with all rules, regulations and permit conditions of all governmental agencies exercising jurisdiction over the use of reclaimed water for the DEVELOPMENT AREA and the SERVICE AREA of COUNTY and the terms and conditions of the Reclaimed Water Policies and Regulations of COUNTY, as may be amended from time to time. The final acceptance of the RECLAIMED WATER DELIVERY SYSTEM EXTENSION shall occur at such time as CUSTOMER has fulfilled all of the terms and conditions hereof, and all engineering tests and evaluations have been completed and approved by COUNTY (hereinafter called the "FINAL ACCEPTANCE").

5. **Warranty and Security.** CUSTOMER represents and warrants that the RECLAIMED WATER DELIVERY SYSTEM EXTENSION will be constructed and installed in accordance with the plans and specifications approved in writing by COUNTY pursuant to Paragraph 4 of this Agreement, and indemnifies and holds COUNTY harmless from and against, and agrees to reimburse COUNTY for, all costs, damages, expenses and losses, including, without limitation, incidental and consequential damages, resulting from any defects in the RECLAIMED WATER DELIVERY SYSTEM EXTENSION including, without limitation, defects in material and workmanship, that are discovered or arise within a period of one (1) year following the date of FINAL ACCEPTANCE by COUNTY of the RECLAIMED WATER DELIVERY SYSTEM EXTENSION. As security for CUSTOMER'S performance of this warranty and simultaneously with the conveyance of the RECLAIMED WATER DELIVERY SYSTEM

EXTENSION, CUSTOMER shall deliver to COUNTY a Performance Bond or other form of warranty acceptable to County to remain in full force and effect for a period of not less than one (1) year from the date of FINAL ACCEPTANCE.

6. **Construction, Ownership, Operation and Maintenance of the Customer's Application System.** CUSTOMER shall, in accordance with the terms of this Agreement and at no cost to COUNTY, construct, own, operate and maintain the CUSTOMER'S APPLICATION SYSTEM generally described on Exhibit "C," in a manner that complies with all rules, regulations and permit conditions of all governmental agencies exercising jurisdiction over the use of reclaimed water for the DEVELOPMENT AREA, and the terms and conditions of the Reclaimed Water Policies and Regulations of COUNTY, as may be amended from time to time, and in a manner sufficient to permit COUNTY to deliver the quantities of reclaimed water set forth in Paragraph 1 above. All pumping stations, mains, lines and other facilities necessary to transport reclaimed water from the POINT OF DELIVERY, to and through the DEVELOPMENT AREA, shall be part of the CUSTOMER'S APPLICATION SYSTEM and shall at all times remain the sole, complete and exclusive property of, and under the control of CUSTOMER. CUSTOMER hereby grants to COUNTY the right at all reasonable times to enter the DEVELOPMENT AREA to inspect the construction, operation and maintenance of the CUSTOMER'S APPLICATION SYSTEM and to conduct tests of the system as COUNTY deems may be necessary. In the event that monitoring wells are required by any regulatory agencies within the DEVELOPMENT AREA, such wells will be permitted, installed and tested by CUSTOMER and approved by regulatory agencies before being turned over to the COUNTY for monitoring purposes. CUSTOMER agrees to exert its best efforts to prevent the contamination of these wells by leaching or runoff which would adversely impact the monitor wells.

In the event that COUNTY, in its sole discretion, determines that all or any portion of CUSTOMER'S APPLICATION SYSTEM requires testing, maintenance, repair or replacement, COUNTY shall notify CUSTOMER in writing at the address set forth above or at such other address as CUSTOMER shall furnish to COUNTY from time to time in writing. Within ten (10) working days of the date of notification to CUSTOMER, CUSTOMER shall commence testing, maintenance, repair or replacement of all or such portion of CUSTOMER'S APPLICATION SYSTEM and shall diligently carry out such work so that it is completed within thirty (30) working days thereafter unless the work is of such a nature or extent that it cannot reasonably be completed within thirty (30) working days, in which case it shall be completed as expeditiously as possible. A failure of CUSTOMER to begin or complete the work within the time periods set forth herein shall constitute a default under the terms of this Agreement. Notwithstanding the above, in the event CUSTOMER fails to begin or complete the work within the time periods set forth herein, COUNTY shall have the right, but not the obligation, to enter upon the DEVELOPMENT AREA and complete such work to CUSTOMER'S APPLICATION SYSTEM as COUNTY, in its sole discretion deems necessary, all at CUSTOMER'S expense. All costs and expenses paid by COUNTY in connection with such work shall be immediately due and

payable by CUSTOMER to COUNTY without notice or demand and shall bear interest from the date of each advance at the highest rate of interest allowed by law, until such sums are fully paid to COUNTY.

CUSTOMER shall maintain a set of record drawings of the CUSTOMER'S APPLICATION SYSTEM and a set of all other operation and maintenance records and documents. In addition, CUSTOMER shall supply a set of record drawings to the Sarasota County Utilities Department for permanent record.

7. **Rates, Fees and Charges.** CUSTOMER shall pay to COUNTY all charges for the delivery of reclaimed water to the DEVELOPMENT AREA. The amount of the reclaimed water delivered shall be determined by COUNTY by use of the MASTER METER. The rate to be charged by COUNTY under this Agreement for reclaimed water shall be in accordance with the terms and provisions of COUNTY'S rates adopted pursuant to Resolution 96-042 and subsequent resolutions establishing rates for reclaimed water. The parties further acknowledge that COUNTY may charge a late charge, a reconnection fee and other fees and charges pursuant to Resolution No. 96-042 or subsequent resolutions establishing rates for reclaimed water. COUNTY reserves the right to adjust or establish said delivery charge, late charge, and other charges in a lawful manner, when COUNTY deems appropriate. Failure of CUSTOMER to make and pay timely the above charges shall constitute a default under this Agreement.

8. **Metering.** CUSTOMER and COUNTY agree that the MASTER METER and any other metering, or other devices installed to measure and control the amount of reclaimed water delivered to the CUSTOMER'S APPLICATION SYSTEM and the POINT OF DELIVERY:

a. Shall be purchased from the Sarasota County Utilities Department and installed at CUSTOMER'S sole expense;

b. Shall be installed at the POINT OF DELIVERY and all other places required by COUNTY;

c. Shall be flow meters and other devices of standard make and type approved by COUNTY for which replacement parts and service are reasonably available;

d. Shall be installed so as to be readily accessible for both reading and testing, access for which shall be provided to COUNTY and its personnel;

e. Shall be adequately maintained by COUNTY, which shall include providing to CUSTOMER certifications by qualified personnel of COUNTY of said facilities prepared in accordance with the standard practices of the American Waterworks Association as set forth in Manual M-6 of the American Waterworks Association and shall be tested not more than once a year and not less than every five years;

f. Shall be tested for accuracy when requested by COUNTY or CUSTOMER, and test results shall be provided to both parties. If the test is requested by CUSTOMER and the meter is found to be operating properly and recording reclaimed water flows within the applicable COUNTY limits, the cost of such testing shall be paid by CUSTOMER. Otherwise, the cost of such testing shall be paid by COUNTY.

9. **General Conditions Precedent to Receiving Service.** Prior to COUNTY'S accepting the RECLAIMED WATER DELIVERY SYSTEM EXTENSION and commencing the delivery of reclaimed water to the CUSTOMER'S APPLICATION SYSTEM, CUSTOMER shall comply with all terms of this Agreement and shall:

a. Provide to COUNTY an accounting of the actual cost of the RECLAIMED WATER DELIVERY SYSTEM EXTENSION, together with copies of all paid bills and releases of lien received by CUSTOMER or its agents, in connection with the construction of the RECLAIMED WATER DELIVERY SYSTEM EXTENSION;

b. Furnish COUNTY with a mylar sepia copy of the as-built drawings of the RECLAIMED WATER DELIVERY SYSTEM EXTENSION and the CUSTOMER'S APPLICATION SYSTEM in a form acceptable to COUNTY and certified by CUSTOMER'S engineer, showing specific locations of all facilities, including all lines, mains, valves, and fittings within the RECLAIMED WATER DELIVERY SYSTEM EXTENSION and the CUSTOMER'S APPLICATION SYSTEM;

c. Furnish, in form and substance acceptable to COUNTY, all of the following relating to the RECLAIMED WATER DELIVERY SYSTEM EXTENSION:

(i) All permits and governmental approvals obtained by CUSTOMER, its contractors or agents;

(ii) Engineer's certifications;

(iii) Bill of Sale conveying all lines, mains, and other portions of the RECLAIMED WATER DELIVERY SYSTEM EXTENSION to COUNTY with general warranties of title and in accordance with Paragraph 4 hereof;

(iv) Easements pursuant to Paragraph 20 hereof;

(v) Performance Bond pursuant to Paragraph 5, hereof;

d. Furnish, in form and substance acceptable to COUNTY, all of the following relating to the CUSTOMER'S APPLICATION SYSTEM:

(i) All permits and governmental approvals obtained by CUSTOMER, its

contractors or agents;

(ii) Engineers' certifications; and

(iii) Easements pursuant to Paragraph 20 hereof; and

e. Pay all rates, fees, charges and other amounts due to be paid to COUNTY as herein provided.

10. **County's Right of Termination of Service.** COUNTY shall have the right to temporarily discontinue service, the right to terminate service to the DEVELOPMENT AREA, and the right to terminate this Agreement in the event that CUSTOMER defaults or fails to comply with any of the terms and conditions of this Agreement in a timely manner.

11. **Limitation of Liability of County.** COUNTY shall not be liable or responsible to CUSTOMER or any other person as a result of damage or injury to property or person, which said damage or injury was caused or created by Force Majeure. The term "Force Majeure" as employed herein shall be acts of God, strikes, lockouts, or other industrial disturbances, acts of public enemy, wars, blockades, riots, acts of Armed Forces, epidemics, delays by carriers, inability to obtain materials or right-of-way on reasonable terms, acts of public authorities, acts of vandals or other third parties, or any other causes whether or not of the same kind as enumerated herein. Further, in no event shall COUNTY be liable to CUSTOMER, to any other CUSTOMER, or to any other person for any consequential, incidental or punitive damages as a result of damage or injury to property or person, regardless of whether said damage or injury was the result of acts of, or within the control of, COUNTY or others.

12. **Approval by Governmental or Regulatory Agencies.** COUNTY'S obligations under this Agreement are contingent upon its obtaining all necessary approvals and permits from all governmental agencies exercising jurisdiction over reclaimed water. CUSTOMER hereby assumes the risk of loss as a result of the denial or withdrawal of the approval and permits of any governmental agencies exercising jurisdiction over reclaimed water or caused by any act or refusal to act of any regulatory agency that affects the ability of COUNTY to provide reclaimed water to CUSTOMER not within the sole control of COUNTY and which, by the exercise of due diligence, COUNTY is unable to overcome.

13. **Regulation by Governmental or Regulatory Authority.** The parties recognize and agree that the terms and provisions on Resolution No. 96-042 as amended or restated shall be deemed to have been expressly incorporated herein by reference, and that, in the event of any express conflicts between said Resolution and any portions

of this Agreement regarding matters specifically addressed in both, then said Resolution shall in all instances prevail. CUSTOMER acknowledges, by its execution hereof, its review of a copy of said Resolution in effect on the date of execution of this Agreement. The parties further agree and recognize that certain rates, fees, amounts and other charges collected, and rules, regulations and operating procedures followed, by COUNTY are subject to continuing approval and modification by the BOARD or other governmental or regulatory authorities. CUSTOMER hereby agrees that it will pay to COUNTY all rates, fees, amounts and other charges in accordance with, and be bound by all other provisions of, Resolution 96-042 as amended or restated approved by COUNTY as being applicable at the time that services are provided or other actions are taken by COUNTY. CUSTOMER further agrees that it will comply with all rules, regulations and permit conditions of COUNTY or other governmental or regulatory authorities as being applicable at the time that actions are to be taken by CUSTOMER or COUNTY.

14. **Reclaimed Water Policies and Regulations of County.** The parties agree that the terms and provisions of the Reclaimed Water Policies and Regulations of COUNTY ("Sarasota County's Regulations") shall be deemed to have been expressly incorporated herein by reference, and that, in the event of any express conflicts between COUNTY'S Regulations and any portions of this Agreement regarding any matters specifically addressed in both, then COUNTY'S Regulations shall in all instances prevail. CUSTOMER acknowledges by its execution hereof, that it has reviewed the COUNTY'S Regulations in effect on the date of execution of this Agreement. The parties further agree that COUNTY may, in its sole discretion, alter and amend said Regulations and that such alteration and amendments shall apply to this Agreement. CUSTOMER hereby agrees that it will be bound by all provisions of COUNTY'S Regulations, as may be amended from time to time.

15. **No Prohibition of Further Extension.** This Agreement shall not prohibit or prevent COUNTY from extending COUNTY'S RECLAIMED WATER DELIVERY SYSTEM in or to areas not referred to herein to serve other developers or CUSTOMERS.

16. **Customer's Liability For Damage to County's Reclaimed Water Delivery System and Treatment Facilities.** COUNTY is relying on the use of CUSTOMER'S APPLICATION SYSTEM, as it may be extended, improved, replaced or added to, and the DEVELOPMENT AREA for a method of and a place for disposing of reclaimed water. CUSTOMER shall be liable for all damage, loss or claims of whatever nature to COUNTY'S pumping stations, mains, lines and other facilities necessary to transport reclaimed water from COUNTY'S system to the POINT OF DELIVERY, including the RECLAIMED WATER DELIVERY SYSTEM EXTENSION, (hereinafter called "COUNTY'S RECLAIMED WATER DELIVERY SYSTEM AND TREATMENT FACILITIES") caused, in whole or part, by CUSTOMER'S failure to maintain or operate the CUSTOMER'S APPLICATION SYSTEM in compliance with all rules, regulations and permit conditions of all governmental agencies exercising jurisdiction over the use of reclaimed water for the DEVELOPMENT AREA and the SERVICE AREA of COUNTY.

17. **Construction of the Customer's Application System.** CUSTOMER agrees to construct the CUSTOMER'S APPLICATION SYSTEM and shall complete the construction by February 1, 2009. Should CUSTOMER not complete said construction within said date, then any obligations or duties of COUNTY arising out of or prescribed by this Agreement shall be null, void and unenforceable.

18. **Notice of Connection of Extensions.** CUSTOMER shall give COUNTY written notice that CUSTOMER is connecting either: (1) the CUSTOMER'S APPLICATION SYSTEM to the RECLAIMED WATER DELIVERY SYSTEM EXTENSION; or (2) the RECLAIMED WATER DELIVERY SYSTEM EXTENSION to the existing reclaimed water delivery system no less than ten (10) working days prior to said connection, for purposes of inspection. If CUSTOMER fails to give said written notice, COUNTY may require CUSTOMER to uncover and expose said connection for inspection, at the sole cost of CUSTOMER.

19. **Notice of Transfer of Customer's Property.** CUSTOMER agrees to provide proper written notification to COUNTY of the actual date of the transfer of the DEVELOPMENT AREA, or any portion thereof, or of CUSTOMER'S rights in regards to the receipt of reclaimed water, or any portion thereof, from CUSTOMER to any third party. CUSTOMER shall remain responsible for all costs and expenses, including delivery and consumption charges which are incurred prior to COUNTY'S receipt of written notification of any transfer.

20. **Grant of Easement Rights.** At no cost to COUNTY, CUSTOMER hereby grants to COUNTY, its successors and assigns, the exclusive, perpetual right, privilege and easement to construct, reconstruct, operate, maintain, repair, replace, improve, alter, remove, relocate, read, connect and inspect the RECLAIMED WATER DELIVERY SYSTEM EXTENSION, the CUSTOMER'S APPLICATION SYSTEM, the MASTER METER, mains, lines, pumping stations and appurtenance equipment over, across and under the DEVELOPMENT AREA, as described on Exhibit "B", in connection with the transportation and delivery of reclaimed water to the CUSTOMER'S APPLICATION SYSTEM and the right of ingress and egress with respect to such easements. The easements shall also allow COUNTY to serve further extensions described in Paragraph 16 hereof. CUSTOMER shall execute any deeds of conveyance in a recordable form approved by COUNTY reflecting such a grant of easement in the event COUNTY requests such deeds.

21. **County's Exclusive Right to Provide Reclaimed Water.** CUSTOMER hereby agrees that it will not contract or otherwise agree with any person other than COUNTY for the disposal, delivery, or application of reclaimed water on or to the DEVELOPMENT AREA.

22. **Disclaimer of Warranties.**

a. Express Warranties. COUNTY disclaims all express warranties. The COUNTY does not represent or warrant that the reclaimed water delivered to CUSTOMER shall increase the productivity of the DEVELOPMENT AREA or result in any changes to the land, crops or vegetation. Further, the use of any plans, specifications, water quality analysis or treated wastewater samples during the negotiations leading to this Agreement serve to merely indicate the general quality of reclaimed water which will be delivered to CUSTOMER. Such plans, specifications, water quality analysis or treated wastewater samples create no warranty that the reclaimed water delivered by County will conform to these items.

b. Implied Warranties. COUNTY disclaims any implied warranties of merchantability or fitness of the reclaimed water delivered under this Agreement for any purposes.

23. **Disclaimer of Third Party Beneficiaries.** This Agreement is solely for the benefit of the formal parties hereto and no right or cause of action shall accrue upon or by reason hereof, to or for the benefit of any third party not a formal party hereto.

24. **Land Use Approvals.** This Agreement shall not be construed as a basis for granting or assuring or indicating, or denying, refusing to grant or preventing any future grant of land use or zoning approvals, permissions, variances, special exceptions, or rights with respect to the real property in the irrigated area.

25. **Assignment by County.**

a. COUNTY, after reasonable advance written notice to CUSTOMER, shall have the right to terminate this Agreement if performance is prevented by third-party litigation, inability to issue or market bonds or any other event beyond the control of the COUNTY.

b. COUNTY shall have the right to transfer all or any part of the treatment or distribution facilities to another public utility and to assign all or any part of its rights and obligations under this Agreement to another public utility who shall be bound by and accept, and be exclusively responsible for all applicable terms and conditions of this Agreement.

26. **Miscellaneous.**

a. This Agreement supersedes all previous agreements or representations

either oral or written heretofore in effect between CUSTOMER and COUNTY and made with respect to the matters contained herein.

b. The provisions of this Agreement shall not be construed as establishing the amount of rates, fees, charges, or other payments made by CUSTOMERS or any other CUSTOMER, or the acceptance thereof on the part of COUNTY for other extensions that may be required hereafter by CUSTOMER and that are not the subject of this Agreement.

c. CUSTOMER shall indemnify COUNTY and hold COUNTY harmless from any and all claims, actions, losses, liability, suits, proceedings, costs, expenses, and damages arising from the application of reclaimed water on the DEVELOPMENT AREA. Such costs and expenses shall include, but not be limited to, reasonable attorney's fees and the cost of any litigation including appellate proceedings.

d. The signature of any persons to this Agreement shall be deemed a representation that the signatory has the power and authority to bind any person, corporation, partnership or other business entity for which the signatory purports to act.

e. The facts set forth in the recitals above are true and correct to the best of the information, belief and knowledge of the parties hereto.

f. This Agreement was made and executed in Sarasota County, Florida, and shall be interpreted, construed and enforced in accordance with the laws of the State of Florida.

g. The headings used in the paragraphs of this Agreement are solely for the convenience of the parties and the parties agree that they shall be disregarded in the construction of this Agreement.

h. This Agreement shall inure to the benefit of and be binding upon the respective representatives, successors and assigns of the parties hereto. Any agreement, limitation duty, responsibility or other obligation imposed on CUSTOMER by this Agreement is a covenant running with the land described on Exhibit "B" and shall become the agreement, limitation, duty, responsibility, or obligation of all successors or assigns of CUSTOMER and each subsequent owner of all or a portion of the DEVELOPMENT AREA and each reclaimed water CUSTOMER of COUNTY who now or hereafter rents, owns or uses all or a portion of the DEVELOPMENT AREA.

i. This Agreement shall not be assigned by CUSTOMER without the prior written consent of COUNTY; provided, however, that such assignment shall not relieve the CUSTOMER of any limitation, duty, responsibility or other obligation imposed on CUSTOMER by this Agreement until such time as COUNTY approves the assignment.

j. This Agreement shall not be amended except by subsequent written

agreement executed by CUSTOMER and COUNTY.

k. CUSTOMER agrees that it shall cause any existing or future declaration of covenants and restrictions or similar documents which affect all or a portion of the DEVELOPMENT AREA to provide that this Agreement is a covenant running with the land for the land in the DEVELOPMENT AREA. CUSTOMER further agrees that it shall cause any party which undertakes the care and maintenance of the DEVELOPMENT AREA to agree in writing to be bound by all agreements, limitations, duties, responsibilities or other obligations imposed on CUSTOMER by this Agreement.

l. Notwithstanding anything in this Agreement to the contrary, nothing herein shall be construed as a waiver of the District's limitations of liability set forth in Section 768.28, Florida Statutes or other applicable law.

**IN WITNESS WHEREOF**, the parties hereto have executed this agreement the day and year first above written.

Signed, sealed and delivered in the presence of:

**“CUSTOMER”**  
LT RANCH SOUTH COMMUNITY  
DEVELOPMENT DISTRICT

By:

Witness

Print: \_\_\_\_\_

\_\_\_\_\_

STATE OF FLORIDA  
COUNTY OF SARASOTA

The foregoing instrument was acknowledged before me this \_\_\_\_\_ day of \_\_\_\_\_, 2026 by \_\_\_\_\_, as \_\_\_\_\_ of LT Ranch Community Development District, a local unit of special purpose government, on behalf of the corporation. He/she is personally known to me or has produced \_\_\_\_\_ as identification.

(SEAL)

\_\_\_\_\_  
Notary Public, State of Florida

\_\_\_\_\_  
Print, Type or Stamp Name of Notary Public

\_\_\_\_\_  
Commission No.

**“COUNTY”**

SARASOTA COUNTY, FLORIDA,

a political subdivision of the State of Florida

Witness

By: Public Utilities

\_\_\_\_\_  
Print: \_\_\_\_\_

By: \_\_\_\_\_  
Name: Brooke D. Bailey  
Title: Director

STATE OF FLORIDA  
COUNTY OF SARASOTA

The foregoing instrument was acknowledged before me this \_\_\_\_\_ day of \_\_\_\_\_, 2026 by \_\_\_\_\_, as \_\_\_\_\_ of the Environmental Services Business Center, SARASOTA COUNTY, FLORIDA, a political subdivision of the State of Florida. He is personally known to me or has produced \_\_\_\_\_ as identification.

(SEAL)

\_\_\_\_\_  
Notary Public, State of Florida

\_\_\_\_\_  
Print, Type or Stamp Name of Notary Public

\_\_\_\_\_  
Commission No.

## INTERLOCAL AGREEMENT REGARDING SHARED IMPROVEMENTS

THIS AGREEMENT is made and entered into on this 10th day of March 2026, by and between the **LT RANCH COMMUNITY DEVELOPMENT DISTRICT**, a special purpose unit of local government located in Sarasota County, Florida (“**LT Ranch**”) and the **LT RANCH SOUTH COMMUNITY DEVELOPMENT DISTRICT**, a special purpose unit of local government located in Sarasota County, Florida (“**LT Ranch South**”) (collectively referred to herein as the “**Districts**”).

### RECITALS

**WHEREAS**, the Districts are special purpose units of local government located entirely within Sarasota County, Florida (the “**County**”); and

**WHEREAS**, the Districts were established pursuant to Chapter 190, *Florida Statutes*, for the purpose of planning, financing, constructing, operating and/or maintaining certain infrastructure, including, but not limited to, roadway improvements, stormwater facilities, hardscape and landscape improvements, and facilities for parks and recreation; and

**WHEREAS**, the Districts are geographically contiguous and adjacent to each other, interconnected through roadway infrastructure, and are expected to be developed as a part of the Skye Ranch community (“**Community**”); and

**WHEREAS**, LT Ranch owns, operates and/or maintains certain public infrastructure improvements, public recreational facilities and other public improvements within its boundaries, and LT Ranch South owns or is anticipated to own, operate and maintain certain public infrastructure improvements, public recreational facilities and other related public improvements within its boundaries, which are collectively identified in **Exhibit A** attached hereto and incorporated herein by this reference (the “**Improvements**”); and

**WHEREAS**, the Districts agree the Improvements and reciprocal usage thereof will benefit and enhance the value of properties within both Districts, create more usage opportunities for the landowners within both Districts, and extend the life of the respective facilities by helping to address overuse of such facilities; and

**WHEREAS**, the Districts hereby agree to participate in shared funding for operation and maintenance of the Improvements and find that it is in the best interests of their respective residents and landowners to continue their commitment to working together by entering into this Agreement, which will increase the value of properties within both Districts, decrease the financial operation and maintenance burden for both Districts and will establish uniform charges, rights and responsibilities to use the Improvements and to establish a framework for the residents of the Community to share in the use of the Improvements; and

**WHEREAS**, the Districts hereby find and determine that the Improvements confer a special and peculiar benefit to the lands within the Districts, which benefit exceeds or equals the costs thereof, and it is fair and reasonable to allocate the costs thereof equally and uniformly among all benefitted lands; and

**WHEREAS**, Section 190.11(12) and Section 163.01, *Florida Statutes*, as amended (the “**Interlocal Cooperation Act**”), permit local governmental units to make the most efficient use of their powers by enabling them to cooperate with other localities on a basis of mutual advantage and to thereby provide services and facilities in a manner and pursuant to forms of governmental organization that will accord best with geographic, economic, population, and other factors influencing the needs and development of local communities; and

**WHEREAS**, under the Interlocal Cooperation Act, the Districts may enter into an interlocal agreement in order to, among other things, provide for the operation, maintenance, repair and replacement of the Improvements, and ensure that all landowners within the Districts shall have continued use of the Improvements; and

**WHEREAS**, the Districts hereby desire to enter into this Interlocal Agreement to jointly exercise their statutory powers in a cost effective, equitable and rational manner, which shall be filed as required by law with the Circuit Clerk of Sarasota County, Florida.

**NOW THEREFORE**, in consideration of the recitals, agreements, and mutual covenants contained herein, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged by the Districts, the Districts agree as follows:

## **SECTION 1**

**1.1. Reciprocal Usage Rights.** LT Ranch and LT Ranch South hereby agree that their landowners, residents and feepayers shall generally have non-exclusive reciprocal rights to use the Improvements. There shall be no additional charge to residents and feepayers of either District for these reciprocal usage rights. However, any such usage shall be subject to the rules, regulations, and policies applicable to the particular District facility being used. For purposes of this Agreement, the term "feepayer" means a person who has paid the non-resident user fee applicable to that District but who may not be a resident or landowner of the District.

**1.2 Limitation on Reciprocal Usage Rights.** Without the written consent of the other, neither LT Ranch nor LT Ranch South shall have the authority to permit, or enter into an agreement with, another entity expanding these reciprocal usage rights for the benefit of persons or entities who are not landowners, residents or feepayers of either District.

## **SECTION 2**

### **2.1 LT Ranch South’s Obligations.**

A. *General Duties.* LT Ranch South shall be responsible for the management, operation, maintenance, repair and replacement of the Improvements, whether located within LT Ranch or LT Ranch South or offsite, on its own or through its selected contractors, in a lawful manner and in accordance with applicable permits, regulations, codes and ordinances and consistent with the standard of management, labor/staffing, operating and maintenance as is typical for the Community.

B. *Investigation and Report of Accidents/Claims.* LT Ranch South shall investigate and provide a report to LT Ranch, or his/her designee, as to all accidents or claims for damage relating to maintenance and operation of the Improvements. Such report shall at a minimum include a description of any damage or destruction of property and any insurance claims filed. LT Ranch, to the extent necessary, shall cooperate and aid LT Ranch South in making any and all reports required by any insurance company or as reasonably required by LT Ranch South in connection with any accident or claim. LT Ranch shall not file any claims with LT Ranch South or LT Ranch's contractor(s) or insurance company without the prior written consent of the LT Ranch South Board of Supervisors. LT Ranch South will not settle, compromise or litigate any claims related to the Improvements without the written consent of LT Ranch, which shall not be unreasonably withheld. Costs of insurance, claim settlements and claim litigation costs not covered by insurance shall be included in the Shared Costs (as set forth in Section 3 herein).

C. *Compliance with Bidding Requirements of Florida Law and Payment of Shared Costs of Improvements.* LT Ranch South shall be responsible for procuring bids, and in the event required to do so by law, publicly bidding all work necessary to operate and maintain the Improvements in compliance with applicable permits, regulations and development order requirements. LT Ranch South shall provide notice to LT Ranch of all bids that are required by law to be publicly bid for review and comment prior to bidding.

**2.2 LT Ranch's Obligations.** LT Ranch hereby grants to LT Ranch South and its contractors, subcontractors, agents and assigns, the right to access all property facilities and improvements required for or related to the operation and maintenance of the Improvements and related responsibilities of LT Ranch South as set forth herein. LT Ranch shall be responsible for remittance of its portion of the Shared Costs (as set forth in Section 3 herein).

**2.3 Relationships.** The Districts shall not, by virtue of this Agreement, be construed as joint venturers or partners of each other and neither shall have the power to bind or obligate the other except for the obligations set forth herein. The Districts acknowledge and agree that the maintenance staff shall be employees or contractors of LT Ranch South. In furtherance thereof, LT Ranch South shall be responsible for the payment of all appropriate compensation, taxes and employee benefits and other charges payable with respect to the maintenance staff, including, but not limited to, all applicable federal income tax withholding, FICA, FUTA tax, unemployment compensation and any other taxes or charges imposed by law with respect to the maintenance staff.

## **SECTION 3**

### **3.1. Sharing of Costs.**

A. The Districts agree that, in recognition of the reciprocal usage rights mutually granted herein and the master nature of the Improvements which benefit the landowners and residents within the Districts on an equal and uniform basis, costs associated with the maintenance, staffing, operation, upkeep, repair and replacement of the Improvements should be shared ("**Shared Costs**"). The facilities subject to such Shared Costs include all Improvements shown on **Exhibit A**, as may be amended and supplemented pursuant to the terms of this Agreement. The Districts agree that an

equal and uniform allocation of the Shared Costs as provided in this Section is a fair and reasonable allocation of such Costs.

B. The Shared Costs shall be aggregated, and each District shall pay a percentage of the Shared Costs. The Districts agree that each District's percentage of the Shared Costs shall be based on the total number of residential platted lots within LT Ranch and LT Ranch South as of May 1 for the upcoming District fiscal year. As a point of clarification, if LT Ranch includes 80% of the platted lots within both Districts on May 1, 2026, then LT Ranch would pay 80% of the Shared Costs for Fiscal Year 2026-2027 (which year begins October 1, 2026).

### **3.2 Application of Shared Costs.**

A. No later than June 15 of each year, LT Ranch South shall post on its website a copy of its proposed budget ("**Proposed Budget**"), which shall specifically identify the proposed Shared Costs for the ensuing fiscal year and the dollar amount of LT Ranch's proportion of the Shared Costs, for review and approval by LT Ranch. Upon reasonable request by LT Ranch, LT Ranch South shall also provide documentation to support the Shared Costs. Unless objected to by LT Ranch by July 15 of the applicable year, LT Ranch shall be deemed to have agreed to the proposed Shared Costs in the applicable Proposed Budget. If LT Ranch objects to the Proposed Budget within the timeframe provided herein, the Parties shall resolve the dispute pursuant to Section 4.1 of this Agreement.

The Parties are deemed to have agreed to any services or line items in a Proposed Budget that were in the Adopted Budget from the previous year and are within four percent (4%) of the amount in the prior year Adopted Budget. Stated another way, if a service or budget line item identified in an adopted budget does not increase by more than four percent (4%), then consent to the increase is not required from either District. The Parties agree that it would be unreasonable to withhold Proposed Budget approval in this scenario.

B. The District Manager for LT Ranch and LT Ranch South shall split all invoices for Shared Costs so that each District pays its proportionate share of the Shared Costs calculated pursuant to Section 3.1.

## **SECTION 4**

**4.1 Disputes and Joint Meetings.** In the event of any claim or dispute among the Parties arising out of or relating to this Agreement or the breach thereof (each, a "**Dispute**"), the Parties shall use their best efforts to settle such Dispute in a reasonable manner through amicable negotiations. In the event the Districts are unable to resolve a Dispute, either District may request a joint public meeting of the Boards of each District ("**Joint Meeting**"). If such a meeting is requested, the meeting shall be held with expediency. The Districts agree to use good faith toward the resolution of any such Dispute. Nothing herein shall prevent the Districts from mutually agreeing to hold a Joint Meeting for other purposes.

### **4.2 [RESERVED]**

**4.3 Controlling Law.** This Agreement shall be construed and governed in accordance with the laws of the State of Florida.

**4.4 Severability.** In the event any term or provision of this Agreement is determined by appropriate judicial authority to be illegal or otherwise invalid, such provision shall be construed or deleted as such authority determines, and the remainder of this Agreement shall be construed to be in full force and effect.

**4.5 Interpretation.** This Agreement has been negotiated fully between the parties as an arms-length transaction. Both Districts participated fully in the preparation of this Agreement. If a dispute concerning the interpretation of any provision of this Agreement arises, both Districts are deemed to have drafted, chosen and selected the language, and the doubtful language will not be interpreted or construed against any Party.

**4.6 Authority to Contract.** The execution of this Agreement has been duly authorized by the appropriate body or official of the Districts hereto, each District has complied with all the requirements of law, and each District has full power and authority to comply with the terms and provisions of this instrument.

**4.7 Termination.** The Districts shall each have the ability to terminate the agreement for any reason by providing written notice to the other District. Termination notice must be provided by March 1 of the District fiscal year in which the District desires the termination to take effect to provide the Districts an opportunity to budget accordingly, with such termination to be effective as of September 30 of that fiscal year.

**4.8 Entire Agreement.** This Agreement constitutes the entire agreement and understanding between the Districts related to reciprocal usage rights.

**4.9 Counterparts.** This instrument may be executed in any number of counterparts, each of which, when executed and delivered, shall constitute an original, and such counterparts together shall constitute one and the same instrument. Signature and acknowledgment pages, if any, may be detached from the counterparts and attached to a single copy of this document to physically form one document.

**4.10 Amendment.** This agreement shall not be modified or amended except by written agreement duly executed by the parties hereto.

**4.11 No Violation of District Bond Covenants; No Impact on Public Facility.** Nothing contained in this agreement shall operate to violate any of the Districts' bond covenants. Nothing herein shall be construed to affect the status of either District's facilities or improvements as "public" facilities, under the terms and conditions established by the Districts. Nothing herein shall give either District the right or ability to amend or revise any operating policy, rule or procedure governing the other District's facilities.

**4.12 No Third-Party Beneficiaries.** This Agreement is solely for the benefit of the parties herein and no right or cause of action shall accrue upon or by reason hereof to or for the benefit\_of

any third party not a party hereto. Nothing in this Agreement expressed or implied is intended or shall be construed to confer upon any person or corporation other than the parties hereto any right, remedy or claim under or by reason of this Agreement or any provisions or conditions hereof, and all of the provisions, representations, covenants and conditions herein contained shall inure to the sole benefit of and shall be binding upon the parties hereto and their respective representatives, successors and assigns.

**4.13 No Waiver of Immunity.** Nothing in this Agreement shall be deemed as a waiver of immunity or limits of liability of the Districts, including their supervisors, officers, agents and employees, beyond any statutory limited waiver of immunity or limits of liability in Section 768.28, *Florida Statutes* or other statute, and nothing in this Agreement shall inure to the benefit of any third party for the purpose of allowing any claim which would otherwise be barred under the Doctrine of Sovereign Immunity or by operation of law.

**4.14 Insurance.** During the term of this Agreement, the Districts shall each maintain general liability coverage and property insurance in an amount sufficient to protect its interests relative to the Improvements, as determined in each Districts' sole discretion, and shall name the other as additional insured.

**4.15 Unenforceability.** If any provisions of this Agreement shall be held invalid or unenforceable, such invalidity or unenforceability shall not, if possible, affect the validity or enforceability of any other provision of this Agreement, and this Agreement shall, if possible, be construed in all respects as if such invalid or unenforceable provision were omitted.

## **SECTION 5**

**Notice.** Each District shall furnish to the other such notice, as may be required from time to time, pursuant to the administration of this Agreement, in writing, posted in the U.S. mail or by overnight delivery service and addressed as follows (or to any subsequent address provided by either party):

If to LT Ranch:                   LT Ranch Community Development District  
2301 Northeast 37th Street  
Fort Lauderdale, Florida 33308  
Attention: District Manager

If to LT Ranch South:        LT Ranch South Community Development District  
2301 Northeast 37th Street  
Fort Lauderdale, Florida 33308  
Attention: District Manager

With a copy to:                Kutak Rock LLP  
107 West College Avenue  
Tallahassee, Florida 32301  
Attention: District Counsel

**SECTION 6**

**Recitals.** The Recitals stated above are hereby confirmed by the Districts as true and correct and are hereby incorporated herein by reference.

**SECTION 7**

**Effective Date.** This Interlocal Agreement and the rights conferred herein shall become effective upon execution by the last signing District, filing and/or recordation in accordance with Chapter 163, *Florida Statutes*, regardless of the status of construction of the Improvements.

[Signature Pages Follow]

**IN WITNESS WHEREOF**, the Districts have each caused their duly authorized officers to execute this Agreement as of the date and year first above written.

WITNESSES:

**LT RANCH COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
\_\_\_\_\_  
[Print Name]

\_\_\_\_\_  
Chairperson, Board of Supervisors

Witness Address:  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
[Print Name]

Witness Address:  
\_\_\_\_\_  
\_\_\_\_\_

STATE OF FLORIDA  
COUNTY OF \_\_\_\_\_

The foregoing instrument was acknowledged before me by means of  physical presence or  online notarization this \_\_\_ day of \_\_\_\_\_, 2026, by \_\_\_\_\_ as Chairperson of the Board of Supervisors of the LT Ranch Community Development District.

\_\_\_\_\_  
(Official Notary Signature & Seal)  
Name: \_\_\_\_\_  
Personally Known \_\_\_\_\_  
OR Produced Identification \_\_\_\_\_  
Type of Identification \_\_\_\_\_

**IN WITNESS WHEREOF**, the Districts have each caused their duly authorized officers to execute this Agreement as of the date and year first above written.

WITNESSES:

**LT RANCH SOUTH COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
\_\_\_\_\_

[Print Name]

Witness Address:

\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

[Print Name]

Witness Address:

\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

Chairperson, Board of Supervisors

STATE OF FLORIDA

COUNTY OF \_\_\_\_\_

The foregoing instrument was acknowledged before me by means of  physical presence or  online notarization this \_\_\_ day of \_\_\_\_\_, 2026, by \_\_\_\_\_ as Chairperson of the Board of Supervisors of the LT Ranch South Community Development District.

\_\_\_\_\_  
(Official Notary Signature & Seal)

Name: \_\_\_\_\_

Personally Known \_\_\_\_\_

OR Produced Identification \_\_\_\_\_

Type of Identification \_\_\_\_\_

**Exhibit A:** Description of Improvements

## Exhibit A –Improvements

1. **Turner Park** - LT Ranch South shall be responsible for the operation, maintenance, repair, and replacement of the Turner Park community park and improvements related thereto. Residents of the Districts shall have equal access to Turner Park as a public park.
2. **Greenway Trail System** - LT Ranch South shall be responsible for the operation, maintenance, repair, and replacement of the Greenway Trail System and improvements related thereto. Residents of the Districts shall have equal access to the Greenway Trail System as a public trail.
3. **Lorraine Road** - LT Ranch South shall be responsible for the ownership, operation, maintenance, repair, and replacement of improvements within Lorraine Boulevard, and in order to fulfill LT Ranch's obligations under that certain *Interlocal Agreement between Sarasota County, Florida, and LT Ranch Community Development District relating to the Design, Permitting and Construction of Lorraine Road*, recorded as Instrument #2023042456 of the Public Records of Sarasota County, Florida, as amended from time to time, as well as any maintenance agreement(s) with the County related thereto.
4. **Reclaimed Water** - LT Ranch South shall be responsible for the ownership, operation, maintenance, repair, and replacement of the reclaim water system located within the Districts, pursuant to that certain *Reclaimed Water Use Agreement for Golf Courses, Common Areas, Apartments and Single Family Homes*, between LT Ranch and Sarasota County, and any similar agreement between LT Ranch South CDD and Sarasota County.

February 8, 2026

VIA E-MAIL  
JimWard@JPWardAssociates.com

Boards of Supervisors for  
LT Ranch Community Development District  
-and-  
LT Ranch South Community Development District  
c/o JPWard & Associates, LLC  
2301 Northeast 37<sup>th</sup> Street  
Fort Lauderdale, Florida 33308

Re: Conflict Waiver – Interlocal Agreement

Dear Gentlemen,

As you know, Kutak Rock (“Firm”) represents LT Ranch Community Development District (“LTRCDD”) and LT Ranch South Community Development District (“LTRSCDD”) as general counsel on general matters. We have been asked to represent both CDDs in the preparation of an interlocal agreement whereby, among other things, the CDDs will allow for LTRSCDD to manage certain improvements that are shared between the CDDs (“Transaction”).

Our Firm’s proposed representation of the CDD in connection with the Transaction may raise an actual or potential conflict of interest (“Conflict”) due to the fact that each CDD may have different interests in the Transaction. Florida Bar Rule 4-1.7 would preclude us from continuing with this representation unless the parties consent to the Conflict. Such representation is possible only if (1) we reasonably believe that we will be able to provide competent and diligent representation to each affected client; (2) the representation is not prohibited by law; (3) the representation does not involve the assertion of a position adverse to another client when the lawyer represents both clients in the same proceeding before a tribunal; and (4) each affected client gives informed consent, confirmed in writing.

We have examined the proposed representation and after careful consideration we have concluded that the requirements of the rule are satisfied because we will be able to provide competent and diligent representation to each affected client. This conclusion is based in part the straightforward and limited nature of the Transaction. In the event that a dispute arises between the parties in connection with the Transaction, the Firm shall not represent either CDD in any litigation or arbitration proceeding relating to the Transaction.

In light of the factors reflected above, we believe that the Conflict described is waivable under Florida Bar Rule 4-1.7. In making the decision to consent to the Conflict, each CDD should consider whether the Firm’s representation of the parties would adversely affect or materially limit our representation of the other CDD. We encourage each CDD to seek independent legal counsel regarding the consideration of the Conflict.

# KUTAKROCK

If each CDD agrees to consent to the Conflict as described above, please sign and return to us a copy of this letter. Thank you for your attention to this matter. If you have any questions, please let us know.

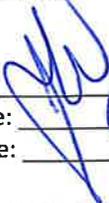
Sincerely yours,



Jere Earlywine, Esq.

AGREED TO AND ACCEPTED:

LT RANCH COMMUNITY DEVELOPMENT DISTRICT

By:  \_\_\_\_\_  
Title: Chairman \_\_\_\_\_  
Date: 2/16/26 \_\_\_\_\_

LT RANCH SOUTH COMMUNITY DEVELOPMENT DISTRICT

By: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_

# LT Ranch South

Community Development District

*Financial Statements*  
*February 28, 2026*

*JPWard and Associates, LLC*  
*2301 N.E. 37<sup>th</sup> Street*  
Fort Lauderdale, Florida 33308  
Phone: (954) 658-4900

# TABLE OF CONTENTS

## *LT Ranch South Community Development District*

### *Monthly Financial Statements*

Balance Sheet – All Funds	1-2
Statement of Revenue, Expenditures and Changes in Fund Balance	
General Fund	3-4
Debt Service Fund Series 2025	5
Capital Projects Fund Series 2025	6
Income & Expense Graph – All Funds	7

**LT Ranch South  
Community Development District  
Balance Sheet  
for the Period Ending February 28, 2026**

	Governmental Funds						Totals (Memorandum Only)
	General Fund	Debt Service Funds	Capital Project Fund	Account Groups			
				Series 2025	Series 2025		
<b>Assets</b>							
<b>Cash and Investments</b>							
General Fund - Invested Cash	\$ 147,141	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 147,141
<b>Debt Service Fund</b>							
Reserve Account	-	248,310	-	-	-	-	248,310
Revenue Account	-	-	-	-	-	-	-
Construction Account	-	-	3,516	-	-	-	3,516
Cost of Issuance Account	-	-	7,256	-	-	-	7,256
<b>Accounts Receivable</b>	-	-	-	-	-	-	-
<b>Due from Other Funds</b>							
General Fund	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-
<b>Unamortized Prem/Discount on Bonds Payable</b>	-	-	65,594	-	-	-	65,594
<b>Amount Available in Debt Service Funds</b>	-	-	-	248,310	-	-	248,310
<b>Amount to be Provided by Debt Service Funds</b>	-	-	-	6,931,690	-	-	6,931,690
<b>Investment in General Fixed Assets (net of depreciation)</b>	-	-	-	-	-	3,857,248	3,857,248
<b>Total Assets</b>	<b>\$ 147,141</b>	<b>\$ 248,310</b>	<b>\$ 76,365</b>	<b>\$ 7,180,000</b>	<b>\$ 3,857,248</b>	<b>\$ 3,857,248</b>	<b>\$ 11,509,064</b>

**LT Ranch South  
Community Development District  
Balance Sheet  
for the Period Ending February 28, 2026**

	Governmental Funds					Totals (Memorandum Only)
	General Fund	Debt Service Funds	Capital Project Fund	Account Groups		
				Series 2025	Series 2025	
<b>Liabilities</b>						
<b>Accounts Payable</b>	-	-	-	-	-	-
<b>Due to Other Funds</b>						
General Fund	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-
<b>Due to Developer</b>	-	-	1,215,343	-	-	1,215,343
<b>Bonds Payable</b>						
Current Portion (Due within 12 months)						
Series 2025	-	-	-	105,000	-	105,000
Long Term						
Series 2025	-	-	-	7,075,000	-	7,075,000
<b>Total Liabilities</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,215,343</u>	<u>\$ 7,180,000</u>	<u>\$ -</u>	<u>\$ 8,395,343</u>
<b>Fund Equity and Other Credits</b>						
<b>Investment in General Fixed Assets</b>	-	-	-	-	3,857,248	3,857,248
<b>Fund Balance</b>						
<b>Restricted</b>						
Beginning: October 1, 2025 (Unaudited)	-	289,645	(1,128,124)	-	-	(838,479)
Results from Current Operations	-	(41,335)	(10,853)	-	-	(52,189)
<b>Unassigned</b>						
Beginning: October 1, 2025 (Unaudited)	-	-	-	-	-	-
Results from Current Operations	147,141	-	-	-	-	147,141
<b>Total Fund Equity and Other Credits</b>	<u>\$ 147,141</u>	<u>\$ 248,310</u>	<u>\$ (1,138,977)</u>	<u>\$ -</u>	<u>\$ 3,857,248</u>	<u>\$ 3,113,722</u>
<b>Total Liabilities, Fund Equity and Other Credits</b>	<u>\$ 147,141</u>	<u>\$ 248,310</u>	<u>\$ 76,365</u>	<u>\$ 7,180,000</u>	<u>\$ 3,857,248</u>	<u>\$ 11,509,064</u>

**LT Ranch South  
Community Development District  
General Fund  
Statement of Revenues, Expenditures and Changes in Fund Balance  
Through February 28, 2026**

Description	February	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
<b>Carryforward</b>	\$ -	\$ -	-	0%
<b>Special Assessment Revenue</b>				
Special Assessments - On-Roll	-	-	-	0%
<b>Other Fees and Charges</b>				
Discounts/Collection Fees	-	-	-	0%
<b>Developer Contribution</b>	109,000	221,204	639,751	35%
<b>Total Revenue and Other Sources:</b>	<u>\$ 109,000</u>	<u>\$ 221,204</u>	<u>\$ 639,751</u>	<u>35%</u>
<b>Expenditures and Other Uses</b>				
<b>Executive</b>				
Professional Management	17,667	22,083	53,000	42%
<b>Financial and Administrative</b>				
Audit Services	-	-	4,000	0%
Accounting Services	6,667	8,333	20,000	42%
Assessment Roll Preparation	1,667	1,667	20,000	8%
Arbitrage Rebate Services	-	-	500	0%
<b>Other Contractual Services</b>				
Legal Advertising	470	1,042	3,500	30%
Trustee Services	-	-	5,000	0%
Dissemination Agent Services	-	-	3,500	0%
Property Appraiser Fees	-	-	500	0%
Bank Service Fees	-	-	250	0%
<b>Communications &amp; Freight Services</b>				
Postage, Freight & Messenger	12	12	750	2%
Website Development	1,200	1,200	2,400	50%
<b>Insurance</b>				
	-	5,500	6,000	92%
<b>Printing &amp; Binding</b>				
	-	-	500	0%
<b>Subscription &amp; Memberships</b>				
	-	175	175	100%
<b>Legal Services</b>				
Legal - General Counsel	4,380	4,514	20,000	23%
<b>Other General Government Services</b>				
Engineering Services	7,411	7,411	15,000	49%
<b>Sub-Total:</b>	<u>\$ 39,473</u>	<u>\$ 51,938</u>	<u>\$ 155,075</u>	<u>33%</u>

**LT Ranch South  
Community Development District  
General Fund  
Statement of Revenues, Expenditures and Changes in Fund Balance  
Through February 28, 2026**

Description	February	Year to Date	Total Annual Budget	% of Budget
<b>Stormwater Management Services</b>				
<b>Lake, Lake Bank and Littoral Shelf Maintenance</b>				
<b>Preserve Services</b>				
Wetland Maintenance	2,450	6,125	64,000	10%
Enhancement Area Maintenance	-	16,000	75,600	21%
Creation Areas Maintenance	-	-	64,000	0%
<b>Contingencies</b>		-	-	
<b>Sub-Total:</b>	<b>\$ 2,450</b>	<b>\$ 22,125</b>	<b>\$ 203,600</b>	<b>11%</b>
<b>Road &amp; Street Facilities - Lorraine Road</b>				
<b>Repairs &amp; Maintenance</b>				
<b>Landscape Maintenance</b>				
<b>Lorraine Blvd</b>				
Routine Maintenance	-	-	218,565	0%
Tree Trimming	-	-	12,000	0%
Mulch Installation	-	-	13,000	0%
Pressure Cleaning	-	-	4,500	0%
Vehicular Damage	-	-	1,250	0%
Landscape Replacements	-	-	7,500	0%
Annuals	-	-	9,000	0%
Roadway Lighting	-	-	2,250	0%
Irrigation Repairs	-	-	5,500	0%
Hog Damage	-	-	2,000	0%
Contingencies	-	-	5,511	0%
<b>Sub-Total:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 281,076</b>	<b>0%</b>
<b>Total Expenditures and Other Uses:</b>	<b>\$ 41,923</b>	<b>\$ 74,063</b>	<b>\$ 639,751</b>	<b>12%</b>
Net Increase/ (Decrease) in Fund Balance	67,077	147,141	-	
Fund Balance - Beginning	80,064	-	-	
<b>Fund Balance - Ending</b>	<b>\$ 147,141</b>	<b>\$ 147,141</b>	<b>\$ -</b>	

**LT Ranch South**  
**Community Development District**  
**Debt Service Fund - Series 2025**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through February 28, 2026**

Description	February	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
Carryforward	\$ -	\$ -	\$ -	0%
<b>Interest Income</b>				
Reserve Account	738	3,314	-	0%
Capitalized Interest Account	-	185	-	0%
<b>Special Assessments - Prepayments</b>				
Special Assessments - On Roll	-	-	786,456	0%
<b>Other Fees and Charges</b>				
Discounts for Early Payment	-	-	(51,450)	0%
<b>Developer Contribution</b>				
	-	-	-	0%
<b>Intragovernmental Transfer In</b>				
	-	-	-	0%
<b>Total Revenue and Other Sources:</b>	<b>\$ 738</b>	<b>\$ 3,499</b>	<b>\$ 735,006</b>	<b>0%</b>
<b>Expenditures and Other Uses</b>				
<b>Debt Service</b>				
<b>Principal Debt Service - Mandatory</b>				
Series 2025	-	-	105,000	0%
<b>Interest Expense</b>				
Series 2025	-	41,335	237,134	17%
<b>Intragovernmental Transfer Out</b>				
	738	3,499	-	0%
<b>Total Expenditures and Other Uses:</b>	<b>\$ 738</b>	<b>\$ 44,835</b>	<b>\$ 342,134</b>	<b>13%</b>
Net Increase/ (Decrease) in Fund Balance	-	(41,335)	392,872	
Fund Balance - Beginning	248,310	289,645	289,645	
<b>Fund Balance - Ending</b>	<b>\$ 248,310</b>	<b>\$ 248,310</b>	<b>\$ 682,517</b>	

**LT Ranch South**  
**Community Development District**  
**Capital Projects Fund - Series 2025**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through February 28, 2026**

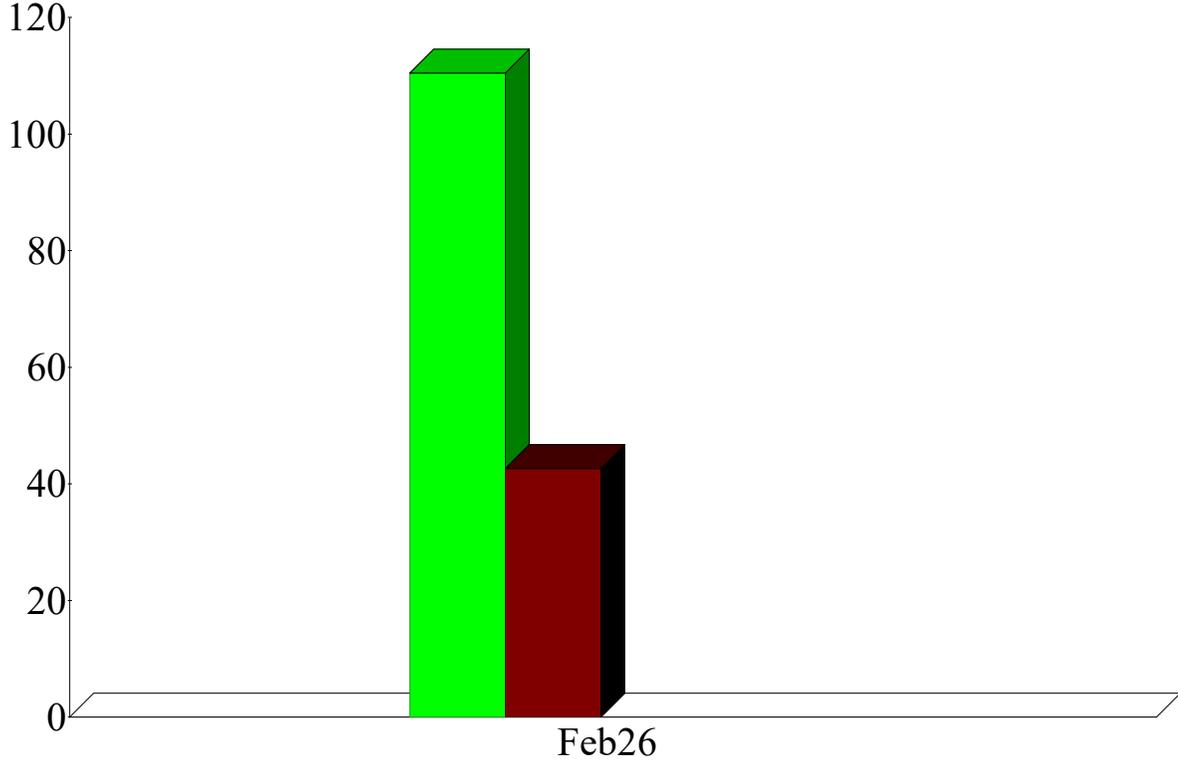
Description	February	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
Carryforward	\$ -	\$ -	\$ -	0%
<b>Interest Income</b>				
Construction Account	8	17	-	0%
Cost of Issuance	21	238	-	0%
<b>Developer Contributions</b>	-	-	-	0%
<b>Intragovernmental Transfer In</b>	738	3,499	-	0%
<b>Total Revenue and Other Sources:</b>	<b>\$ 767</b>	<b>\$ 3,754</b>	<b>\$ -</b>	<b>0%</b>
<b>Expenditures and Other Uses</b>				
<b>Capital Outlay</b>				
<b>Cost of Issuance</b>				
Engineering Services	-	14,608	-	0%
<b>Underwriter's Discount</b>	-	-	-	0%
<b>Intragovernmental Transfer Out</b>	-	-	-	0%
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ 14,608</b>	<b>\$ -</b>	<b>0%</b>
Net Increase/ (Decrease) in Fund Balance	767	(10,853)	-	
Fund Balance - Beginning	(1,139,744)	(1,128,124)	-	
<b>Fund Balance - Ending</b>	<b>\$ (1,138,977)</b>	<b>\$ (1,138,977)</b>	<b>\$ -</b>	

# LT Ranch South Community Development District

## Income and Expense by Month February 2026

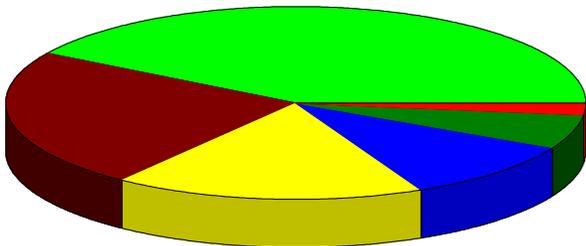


\$ in 1,000's



### Expense Summary February 2026

5120000 · Executive	41.41%
5130000 · Financial and Adminis	23.48
5190000 · Other General Govern	17.37
5140000 · Legal Services	10.27
5380000 · Stormwater Mgmt-Con	5.74
5810000 · Interfund Transfer Out	1.73
<b>Total</b>	<b>\$42,660.51</b>



By Account