



Rizzetta & Company

LTC Ranch West Residential Community Development District

**Board of Supervisors
Meeting
May 19th, 2026**

**District Office:
8529 South Park Circle
Suite 330
Orlando, FL 32819**

LTC RANCH WEST RESIDENTIAL DEVELOPMENT DISTRICT COMMUNITY

Board of Supervisors	Austin Burr Ben Meyers Robert Nelson James Jahna Luke Rector	Chairman Vice Chairman Assistant Secretary Assistant Secretary Assistant Secretary
District Manager	Brian Mendes	Rizzetta & Company, Inc.
District Counsel	Jonathan Johnson	Kutak Rock LLP
District Engineer	Kinan Husainy	Kimley-Horn and Associates

All cellular phones must be placed on mute while in the meeting room.

The Audience Comment portion of the agenda is where individuals may make comments on matters that concern the District. Individuals are limited to a total of three (3) minutes to make comments during this time.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting/hearing/workshop is asked to advise the District Office at least forty-eight (48) hours before the meeting/hearing/workshop by contacting the District Manager at (407) 472-2471. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) 1-800-955-8770 (Voice), who can aid you in contacting the District Office.

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

LTC RANCH WEST RESIDENTIAL COMMUNITY DEVELOPMENT DISTRICT

District Office · Orlando, Florida · (407) 472-2471

Mailing Address · 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614

www.ltc ranchwestcdd.org

May 12th, 2026

**Board of Supervisors
LTC Ranch West
Residential Community
Development District**

FINAL AGENDA

Dear Board Members:

The meeting of the Board of Supervisors of the LTC Ranch West Residential Community Development District will be held on **May 19th, 2026, at 1:45 p.m.** at **Home2Suites by Hilton Stuart located at 1440 NW Federal Hwy, Stuart, FL 34994**. The following is the agenda for the meeting:

1. **CALL TO ORDER/ROLL CALL**
2. **PUBLIC COMMENT**
3. **COMMUNITY UPDATES**
4. **BUSINESS ADMINISTRATION**
 - A. Consideration of the Minutes of Meeting from the Board of Supervisors' Meeting held on March 9th, 2026, Tab 1
 - B. Consideration of the Minutes of Meeting from the 2nd Audit Committee Meeting held on March 9th, 2026,..... Tab 2
 - C. Ratification of Operation and Maintenance Expenditures for February & March 2026 Tab 3
5. **BUSINESS ITEMS**
 - A. Consideration of Property Signage..... Tab 4
 - B. Consideration of Superior Waterway Additional Lake Maintenance Proposal Tab 5
 - C. Consideration of 2026 Impact Hurricane Landscape Response Plan Tab 6
 - D. Consideration of Grau & Associates Audit Engagement Letter Tab 7
 - E. Consideration of Resolution 2026-03, Reappointing Assistant Treasurer Tab 8
 - F. Consideration of Resolution 2026-04, Approving the Proposed FY 26/27 and Setting Public Hearing Tab 9
6. **STAFF REPORTS**
 - A. District Counsel
 - B. District Engineer
 1. Updates on Lake Bank Depression
 - C. District Manager Tab 10
 1. Presentation of Registered Voter Count
 2. Q1 Website Audit Review
7. **AUDIENCE COMMENTS AND SUPERVISOR REQUESTS**
8. **ADJOURNMENT**

We look forward to seeing you at the meeting. In the meantime, if you have any questions, please do not hesitate to call us at (407) 472-2471.

With appreciation,

Brian Mendes

Brian Mendes
District
Manager

Tab 1

MINUTES OF MEETING

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

**LTC RANCH WEST RESIDENTIAL
COMMUNITY DEVELOPMENT DISTRICT**

The meeting of the Board of Supervisors of the LTC Ranch West Residential Community Development District was held on **March 9th, 2026, at 4:09 p.m.** at the **Home2 Suites By Hilton Stuart located at 1440 NW Federal Hwy, Stuart, FL 34994**. Following is the agenda for the meeting.

Austin Burr	Board Supervisor, Chairman
Ben Meyers	Board Supervisor, Vice Chairman
Luke Rector	Board Supervisor, Assistant Secretary

Also present were:

Brian Mendes	District Manager, Rizzetta & Company, Inc.
Johnathan Johnson	District Counsel, Kutak Rock <i>(via phone)</i>
Kinan Husainy	District Engineer, Kimley-Horn <i>(via phone)</i>

Audience	Not Present
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FIRST ORDER OF BUSINESS **Call to Order/Roll Call**

Mr. Mendes called the meeting to order at 4:09 p.m. and confirmed a quorum.

SECOND ORDER OF BUSINESS **Public Comments**

No members of the public were present.

THIRD ORDER OF BUSINESS **Consideration of Minutes of Meeting
from Board of Supervisors' Meeting
held on January 29, 2026**

The Members of the Board reviewed the meeting minutes from meeting held on January 29, 2026. There were no revisions requested.

On a motion by Mr. Burr, seconded by Mr. Meyers, with a 3-0 vote, the Board approved the Minutes of the Board of Supervisors Meeting held on January 29, 2026, for LTC Ranch West Residential Community Development District.

FOURTH ORDER OF BUSINESS **Consideration of Minutes of Meeting**

47 from the Audit Committee Meeting
48 held on October 21, 2025.
49

50 The Members of the Board reviewed the audit committee meeting minutes from meeting held on
51 October 21st, 2025. There were no revisions requested.
52

On a motion by Mr. Burr, seconded by Mr. Meyers, with a 3-0 vote, the Board approved Audit Committee Meeting held on October 21, 2025, for LTC Ranch West Residential Community Development District.

53
54 **FIFTH ORDER OF BUSINESS**

**Ratification of Operation and
Maintenance Expenditures for
December 2025 – January 2026**

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57
58 The Members of the Board reviewed the operation and maintenance expenditure for the months
59 of December 2025 and January 2026.
60

On a motion by Mr. Burr, seconded by Mr. Rector, with a 3-0 vote, the Board ratified Operation and Maintenance Expenditures for December 2025 (\$41,766.70) and January 2026 (\$167,495.89) , for LTC Ranch West Residential Community Development District.

61
62 **SIXTH ORDER OF BUSINESS**

**Consideration of construction RFP
(Under Separate Cover)**

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64
65 Mr. Burr reviewed award letters and formal RFP process with the Members of the Board.

66
67 Mr. Burr commented on vendor bids and scope of services to the Board.

68
69 The Members of the Board awarded MJC the construction RFP.
70

On a motion by Mr. Burr, seconded by Mr. Meyers, with a 3-0 vote, the Board awarded MJC proposal for the construction RFP (Midway Road Widening) , for LTC Ranch West Residential Community Development District.

71
72 Mr. Burr reviewed the second RFP proposals and reviewed the scope of services with the
73 Members of the Board.
74

On a motion by Mr. Burr, seconded by Mr. Rector, with a 3-0 vote, the Board awarded Felix proposal for the construction RFP (Wylder offsite 36' main and reclaim water main extension) for LTC Ranch West Residential Community Development District.

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76 **SEVENTH ORDER OF BUSINESS**

Consideration of Audit RFP

77
78 The Members of the Board reviewed the audit committee's recommendations for auditing
79 services.

80
81 The Members of the Board awarded Grau & Associates, with 99 points, the audit RFP and to put

82 into agreement form.
83

On a motion by Mr. Burr, seconded by Mr. Rector, with a 3-0 vote, the Board awarded Grau & Associates the audit RFP, Ranch West Residential Community Development District.

84
85 **EIGHTH ORDER OF BUSINESS** **Consideration of Consideration of**
86 **Cold Recovery Fertilization Proposal**
87

88 The Members of the Board tabled the consideration of the cold recovery fertilization proposal until
89 further notice.

90
91 Mr. Mendes stated he will work with Mr. Rector regarding the fertilization proposal.

92
93 **NINTH ORDER OF BUSINESS** **Staff Reports**

- 94
95 A. District Counsel
96 a. Discussion of Landowner Elections

97
98 Mr. Johnson reviewed landowner elections with the Members of the Board.

- 99
100 B. District Engineer

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102 No questions.

- 103
104 C. District Manager
105 1. Updated on Landscape Freeze
106 2. Discussion of Proposed Budget Meeting

107
108 Mr. Mendes informed the Board of the proposed budget meeting date for the May Board meeting.

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110 **TENTH ORDER OF BUSINESS** **Audience Comments &**
111 **Supervisor Requests**

112
113 There were no comments or requests at this time.

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115 **ELEVENTH ORDER OF BUSINESS** **Adjournment**

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On a motion by Mr. Burr, seconded by Mr. Meyers, with a 3-0 vote, the Board adjourned the Board of Supervisors' Meeting at 4:21 p.m. for LTC Ranch West Residential Community Development District.

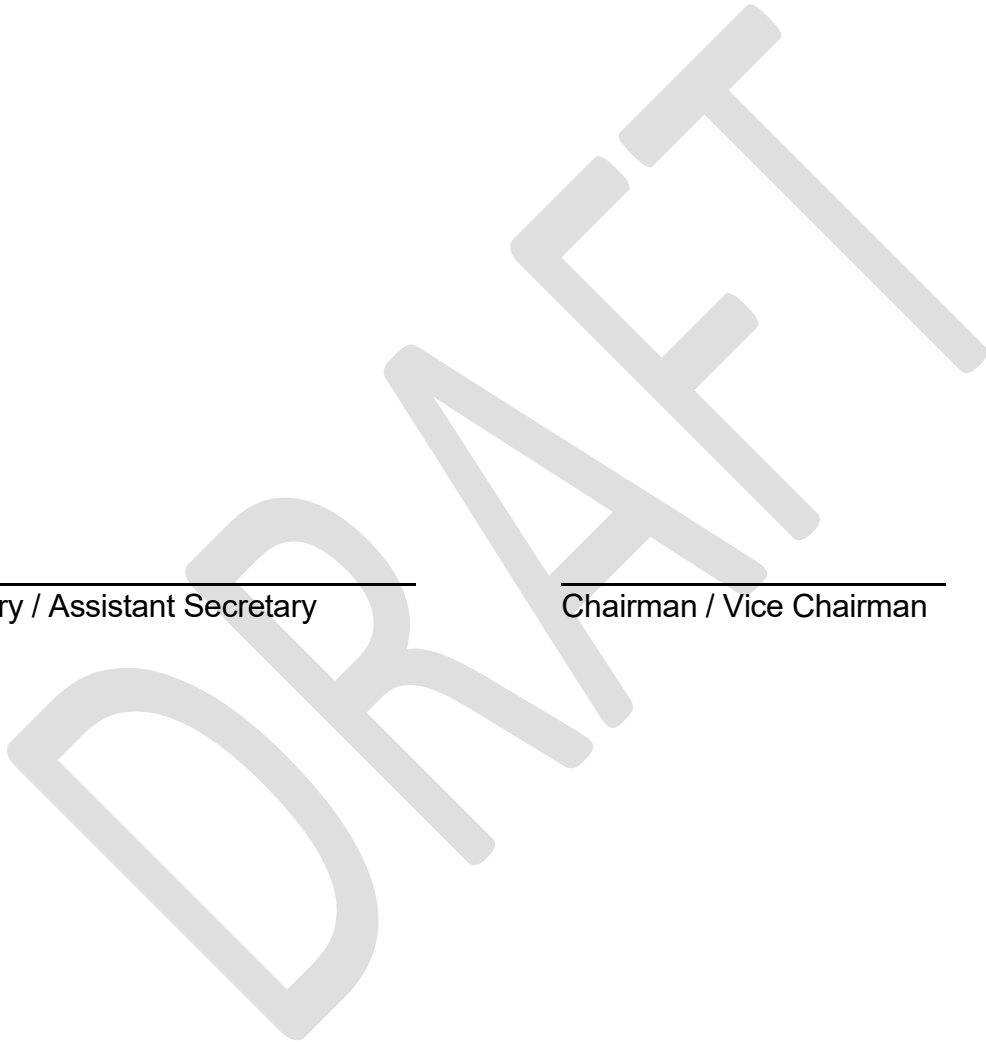
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121 *[SIGNATURES ON FOLLOWING PAGE]*

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Secretary / Assistant Secretary

Chairman / Vice Chairman



Tab 2

MINUTES OF MEETING

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

**LTC RANCH WEST RESIDENTIAL
COMMUNITY DEVELOPMENT DISTRICT**

The 2nd meeting of the Audit Committee of the LTC Ranch West Residential Community Development District was held on **March 9th, 2026, at 4:06 p.m.** at the **Home2 Suites By Hilton Stuart located at 1440 NW Federal Hwy, Stuart, FL 34994.** Following is the agenda for the meeting.

Austin Burr	Board Supervisor, Chairman
Ben Meyers	Board Supervisor, Vice Chairman
Luke Rector	Board Supervisor, Assistant Secretary

Also present were:

Brian Mendes	District Manager, Rizzetta & Company, Inc.
Johnathan Johnson	District Counsel, Kutak Rock <i>(via phone)</i>
Alex Dauhtery	District Engineer, Kimley-Horn <i>(via phone)</i>

Audience	Not Present
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FIRST ORDER OF BUSINESS

Call to Order/Roll Call

Mr. Mendes called the meeting to order at 4:06 p.m. and confirmed a quorum.

SECOND ORDER OF BUSINESS

**Review, Discuss and Evaluate the
Proposals in Response to the
Request for District Auditing
Services**

1. DiBartolomeo, McBee, Hartley & Barnes
2. Grau & Associates

The Members of the Audit Committee reviewed the proposals for auditing services submitted by DiBartolomeo, McBee, Hartley & Barnes and Grau & Associates.

The Members of the Audit Committee and district staff reviewed proposals and scope of services from the vendors.

The Members of the Audit Committee recommend Grau & Associates for district auditing services.

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THIRD ORDER OF BUSINESS

Adjournment

On a motion by Mr. Burr, seconded by Mr. Meyers, with a 3-0 vote, the Board adjourned the 2nd Audit Committee Meeting at 4:09 p.m. for LTC Ranch West Residential Community Development District.

DRAFT

Secretary / Assistant Secretary

Chairman / Vice Chairman

Tab 3

LTC RANCH WEST RESIDENTIAL COMMUNITY DEVELOPMENT DISTRICT

DISTRICT OFFICE · ORLANDO

MAILING ADDRESS · 3434 COLWELL AVENUE, SUITE 200 · TAMPA, FLORIDA 33614

Operation and Maintenance Expenditures February 2026 For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from February 1, 2026 through February 28, 2026. This does not include expenditures previously approved by the Board.

The total items being presented: \$ **6,380.23**

Approval of Expenditures:

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

LTC Ranch West Community Development District

Paid Operation & Maintenance Expenditures

February 1, 2026 Through February 28, 2026

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Benjamin Meyers	300090	BM012926 582	Board of Supervisor Meeting 01/29/2026	\$ 200.00
Luke Rector	300091	LR012926 582	Board of Supervisor Meeting 01/29/2026	\$ 200.00
Rizzetta & Company, Inc.	300089	INV0000106672	Accounting Services 02/26	\$ 5,107.83
Robert A Burr	300092	AB012926 582	Board of Supervisor Meeting 01/29/2026	\$ 200.00
USA TODAY Media Corp	300093	0007552854	Legal Advertising 01/26	<u>\$ 672.40</u>
Total Report				<u><u>\$ 6,380.23</u></u>

LTC RANCH WEST RESIDENTIAL COMMUNITY DEVELOPMENT DISTRICT

DISTRICT OFFICE · ORLANDO

MAILING ADDRESS · 3434 COLWELL AVENUE, SUITE 200 · TAMPA, FLORIDA 33614

Operation and Maintenance Expenditures March 2026 For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from March 1, 2026 through March 31, 2026. This does not include expenditures previously approved by the Board.

The total items being presented: **\$ 58,718.66**

Approval of Expenditures:

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

LTC Ranch West Community Development District

Paid Operation & Maintenance Expenditures

March 1, 2026 Through March 31, 2026

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Benjamin Meyers	300101	BM030926	Board of Supervisor Meeting 03/09/2026	\$ 200.00
City of Port St. Lucie Utility Systems Dept.	20260304-1	17204215	Account # 1073560848883 - 10958 A NW Furyk DR 02/25	\$ 1.83
Hoover Pumping Systems Corp.	300095	195124	ressure reading stuck at max PSI. Tech to evaluate 02/26	\$ 213.00
Impact Landscaping & Irrigation, LLC	300096	INV-77649	Landscaping Maintenance 02/26	\$ 9,725.00
Impact Landscaping & Irrigation, LLC	300099	INV-77650	Landscape Maintenance 02/26	\$ 11,193.50
Impact Landscaping & Irrigation, LLC	300104	INV-77973	Landscaping Maintenance 03/26	\$ 9,725.00
Impact Landscaping & Irrigation, LLC	300104	INV-77974	Landscape Maintenance 03/26	\$ 11,193.50
Kutak Rock, LLP	300100	3703442	Legal Services 01/26	\$ 4,143.00
Luke Rector	300102	LR030926	Board of Supervisor Meeting 03/09/2026	\$ 200.00
Rizzetta & Company, Inc.	300098	INV0000107488	Accounting Services 03/26	\$ 5,107.83
Robert A Burr	300103	AB030926	Board of Supervisor Meeting 03/09/2026	\$ 200.00
Superior Waterway Services, Inc.	300097	111994	Lake Maintenance 02/26	\$ 2,380.00

LTC Ranch West Community Development District

Paid Operation & Maintenance Expenditures

March 1, 2026 Through March 31, 2026

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Superior Waterway Services, Inc.	300105	112756	Lake Maintenance 03/26	\$ 2,380.00
Superior Waterway Services, Inc.	300105	112852	Lake Maintenance 03/26	\$ 1,806.00
Superior Waterway Services, Inc.	300105	1011135	Remove and dispose of pipe in Lake 6 03/26	\$ <u>250.00</u>
Total Report				\$ <u>58,718.66</u>

Tab 4

**BEWARE
OF
WILDLIFE**



**NO SWIMMING
NO FISHING**



-PRESERVE AREA-

This area is a protected preserve area for
native vegetation and wildlife.
No alterations to this area are allowed without
prior permission from
SFWMD

NO DUMPING ALLOWED

Tab 5



AQUATIC MANAGEMENT AGREEMENT

This agreement, dated June 1, 2026, is made between SUPERIOR WATERWAY SERVICES, INC. (SWS) and CUSTOMER:

LTC Ranch West Residential CDD
C/o Greenpointe Developers, LLC
864 SE Becker Rd. Suite E-104
Port St Lucie, FL. 34984

Quoted by: Doug Matthews

Both Customer and SWS agree to the following terms and conditions:

1. SWS will provide aquatic management services on behalf of the customer in accordance with the terms and conditions of this agreement at the following aquatic sites:

Add 6 additional lakes (Lakes 21, 22, 23, 24, 25 and 26 on provided map) totaling 20.7 acres located in Port St Lucie, Florida.

2. Customer agrees to pay SWS the following amount during the term of this agreement for these specific waterway management services (as herein defined):

Algae And Aquatic Plant Control	\$725.00 / monthly
Border Grass And Brush Control To Water's Edge	Included
Monthly Water Testing	Included
Fish & Wildlife Monitoring	Included
Management Reporting	Included

One visit per month for lake management with treatment as necessary. Additionally needed visits at no extra charge.

3. Schedule of payment: First month's payment shall be due and payable upon execution of this agreement; the balance shall be payable in equal monthly installments. A 1.5% late fee shall apply to any balance past due more than 30 days.
4. The offer contained in this agreement is valid for thirty (30) days only and must be returned to our offices for acceptance within that period.
5. SWS agrees to use only products that have been shown to present a wide margin of safety for Florida fish and wildlife. All herbicides to be utilized must be labeled for the application and approved by Federal and State authorities for that use.

Page 2

AQUATIC MANAGEMENT AGREEMENT

6. This agreement may be terminated by either party with thirty (30) days written notice. Notification must be sent by certified mail, return receipt requested, to SUPERIOR WATERWAY SERVICES, INC., 6701 Garden Rd., Suite 1 Riviera Beach, FL 33404. CUSTOMER agrees to pay for all services rendered by SWS to date of termination of contract. SWS reserves the right, under special circumstances, to initiate surcharges relating to extraordinary price increases of water treatment products. There will be no less than 30 days written notice if any increase is to be imposed for any reason whatsoever.
7. This agreement will automatically renew yearly, on the anniversary date, unless terminated by either party with thirty (30) days written notice.
8. Addendums: See attached map, survey and report (where applicable).
 - A. Water testing as needed for the success of the aquatic weed control program.
 - B. Additional work as requested by CUSTOMER such as trash clean up, physical cutting and/or plant removal and other manual maintenance may be performed by our staff. Extra service work requested by CUSTOMER will be invoiced separately at our current hourly equipment and labor rates-see attached sheet.
 - C. Care proposed in this contract is for maintenance control of aquatic growth and will not eradicate all plants in the water.
 - D. Definitions of services referred to in Paragraph 1 are as follows:

Algae and Aquatic Plant Control – The treatment as necessary of all aquatic weed species located in the waterways maintained by the community association. Treatments are to be made with E.P.A. registered aquatic herbicides. The use of Fluridone is not included and will be prescribed if needed. SWS will provide the product at market cost with no markup when needed.

Border Grass And Brush Control To Water’s Edge – The treatment of all undesirable emergent vegetation around the lake edge up to the turf line.

AQUATIC MANAGEMENT AGREEMENT

Monthly Water Testing – As needed for the success of the aquatic weed control program.

Fish & Wildlife Monitoring – Surveys performed at time of treatments which explain fish and wildlife species observed while onsite.

Management Reporting – A comprehensive report filled out each visit for the specific activity performed on the property, and provided to Customer.

9. SWS will provide CUSTOMER with certificates of insurance, which are incorporated herein by reference. During the term of this Agreement and any extension thereof, SWS will maintain no less than the level of insurance provided for in such certificates.
10. This agreement constitutes the entire agreement of SWS and the CUSTOMER. No oral or written alterations of the terms contained herein shall be deemed valid unless made in writing and accepted by an authorized agent of both SWS and CUSTOMER.
11. This agreement is not assignable to any third party for any reason, without the prior written consent of CUSTOMER.

SUPERIOR WATERWAY SERVICES, INC.

CUSTOMER

DATE

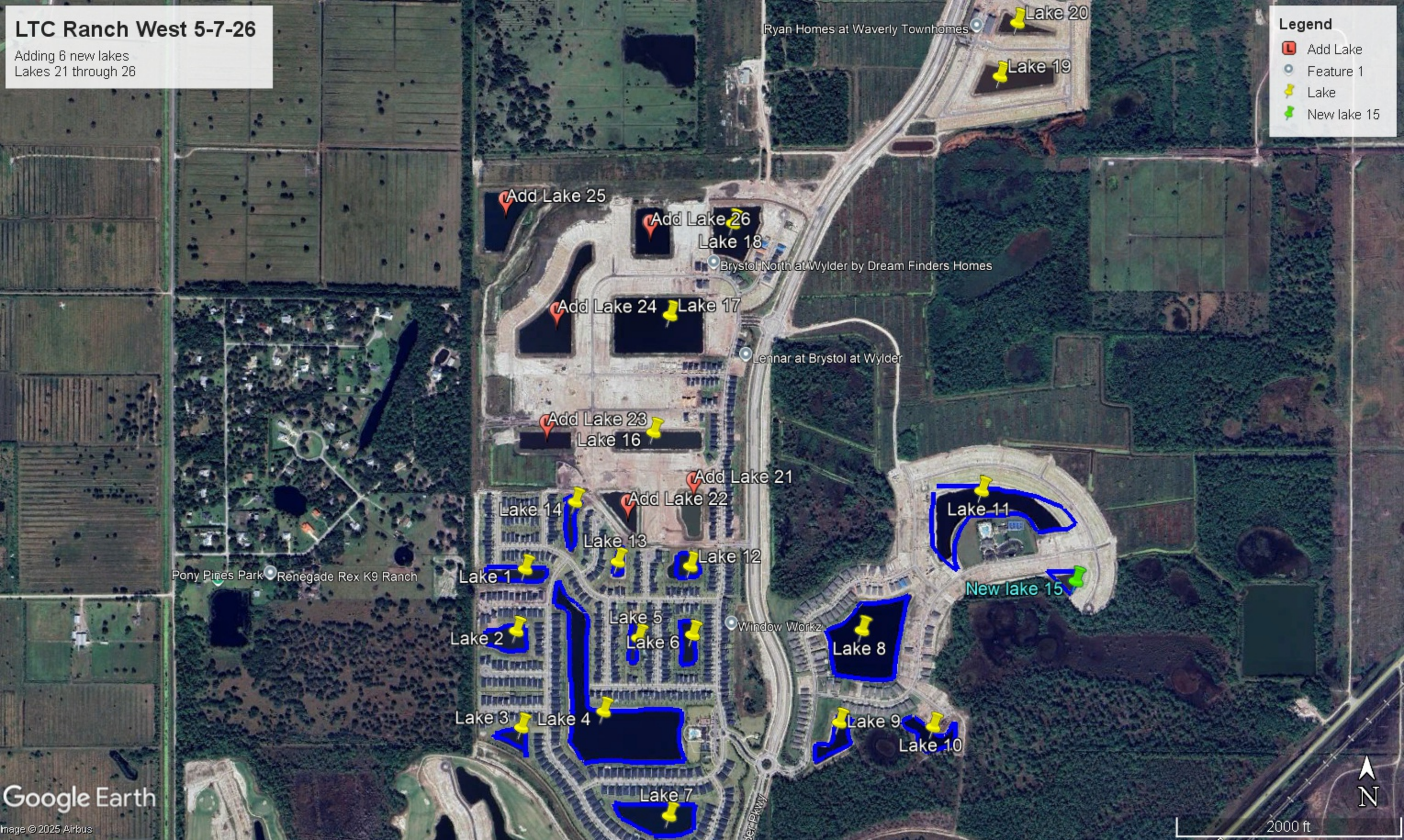
DATE

LTC Ranch West 5-7-26

Adding 6 new lakes
Lakes 21 through 26

Legend

-  Add Lake
-  Feature 1
-  Lake
-  New lake 15



Ryan Homes at Waverly Townhomes

Lake 20

Lake 19

Add Lake 25

Add Lake 26

Lake 18

Bristol North at Wylder by Dream Finders Homes

Add Lake 24

Lake 17

Lennar at Bristol at Wylder

Add Lake 23

Lake 16

Add Lake 21

Add Lake 22

Lake 14

Lake 13

Lake 12

Lake 11

Pony Pines Park Renegade Rex K9 Ranch

Lake 1

Lake 13

Lake 5

Lake 6

Window Workz

New lake 15

Lake 2

Lake 8

Lake 3

Lake 4

Lake 9

Lake 10

Lake 7



Tab 6



Wylder Parkway

Hurricane Season Preparedness – Landscape Response Plan

As hurricane season approaches once again, we hope for a quiet season where preparations prove unnecessary. However, in the interest of prudence and proactive planning, we encourage you to consider the following recommendations for your landscape and storm response coordination:

Communication and Pre-Authorization

One of the key lessons from past hurricane seasons is how fragile communication systems can become during and after major storms. Overloaded cellular networks made it difficult to coordinate damage assessments and obtain timely response approvals.

To avoid delays in addressing your property's needs, we recommend:

- **Pre-approving emergency response work** with your Impact Irrigation & Landscape representative now.
- **Updating and exchanging emergency contact numbers** with your Impact representative to ensure reliable communication during and after storms.
- **Sharing any insurance documentation requirements** ahead of time. If your insurance carrier requires specific documentation for storm-related claims, please inform us in advance. Impact will photo-document representative damage and maintain a journal detailing manpower, equipment, and services rendered.

Our Hurricane Response Action Plan

In the event of a hurricane or severe storm, Impact Landscaping & Irrigation has a structured response plan in place to serve our customers efficiently and safely. We are currently preparing to deploy this plan if needed.

After a storm, we will begin by **canvassing all properties** under our care. Clean-up operations will then be dispatched to **customer-authorized sites** based on the following priorities:

Response Priorities:

1. **Clearing Vehicle Access**
To ensure emergency personnel can access your property safely.
2. **Debris Removal from Structures & Drains**
Removing any debris posing immediate risk to structural dwellings or obstructing street storm drains.

3. **Replanting Viable Plant Material**

If rootballs can be replanted and watered quickly, we'll prioritize salvaging viable plantings.

4. **Hazardous Tree Limb Management**

Trimming or removing dangerous limbs still attached to trees that may pose ongoing hazards.

Resource Scaling & Follow-Up Phases

If needed, we are prepared to bring in additional Impact Landscaping resources from outside South Florida to accelerate recovery efforts.

Once priority items are addressed, we will proceed with:

- **Chipping and removing limbs** from initial clearing
- **Removing rootballs and large wood debris**
- **Restoring landscape damage and losses**
- **Returning to normal maintenance services** (typically the following week, unless a property is severely impacted)

Be Ready—So We Can Be Effective

We strongly encourage you to finalize preparations now so we can respond promptly and effectively in the event of a storm. If you would like to **preauthorize Impact Landscaping & Irrigation to perform clean-up operations** as outlined above, please sign the approval section at the bottom of this page.

Please also review our emergency rates. Dump expenses vary based on material type, size, and weight.

2026 HURRICANE PRICE LIST

General Labor	\$65.00 / hour
Skilled Labor (Chain Saw Operator)	\$90.00 / hour
Loader & Operator	\$175.00 / hour
Dump Fees *If Necessary*	\$1,050.00 / per 40yds (Branches, Leaves, Debris)

Approval for clean-up services:

Signed

Property Name

Print Name / Title

Date

Emergency Contact Numbers:

Name

Land Line #

Cell #

Name

Land Line #

Cell #

Tab 7



Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

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

March 17, 2026

To Board of Supervisors
LTC Ranch West Residential Community Development District
3434 Colwell Ave, Suite 200
Tampa FL 33614

We are pleased to confirm our understanding of the services we are to provide LTC Ranch West Residential Community Development District, City of Port St. Lucie, Florida ("the District") for the fiscal year ended September 30, 2027, with an option for four (4) additional annual renewals. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of LTC Ranch West Residential Community Development District as of and for the fiscal year ended September 30, 2027, with an option for four (4) additional annual renewals. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes.

Accounting principles generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Budgetary comparison schedule

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

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

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the District's financial statements. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the financial statements is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement and the District shall pay Grau & Associates for work and/or services actually rendered up until the effective termination of this agreement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Examination Objective

The objective of our examination is the expression of an opinion as to whether the District is in compliance with Florida Statute 218.415 in accordance with Rule 10.556(10) of the Auditor General of the State of Florida. Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and will include tests of your records and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our examination of the District's compliance. The report will include a statement that the report is intended solely for the information and use of management, those charged with governance, and the Florida Auditor General, and is not intended to be and should not be used by anyone other than these specified parties. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the District's compliance is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement and the District shall pay Grau & Associates for work and/or services actually rendered up until the effective termination of this agreement.

Other Services

We will assist in preparing the financial statements and related notes of the District in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for compliance with Florida Statute 218.415 and will provide us with the information required for the examination. The accuracy and completeness of such information is also management's responsibility. You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. In addition, you will be required to make certain representations regarding compliance with Florida Statute 218.415 in the management representation letter. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Management is responsible for designing, implementing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Grau & Associates and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Grau & Associates personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. Notwithstanding the foregoing, the parties acknowledge that various documents reviewed or produced during the conduct of the audit may be public records under Florida law. The District agrees to notify Grau & Associates of any public record request it receives that involves audit documentation.

Our fee for these services will not exceed \$5,000 for the September 30, 2027 audit, unless there is a change in activity by the District which results in additional audit work or if additional Bonds are issued. The fees for the fiscal years 2028, 2029, 2030 and 2031 will not exceed \$5,100, \$5,200, \$5,300 and \$5,400 respectively, unless there is a change in activity by the District which results in additional audit work or if additional Bonds are issued. Any changes to the fees specified in this paragraph will be mutually agreed upon by Grau & Associates and the District.

We will complete the audit within prescribed statutory deadlines, with the understanding that your employees will provide information needed to perform the audit on a timely basis.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Invoices will be submitted in sufficient detail to demonstrate compliance with the terms of this agreement. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment after such 60-day period, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for reasonable out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a mutually determined new fee estimate.

The District has the option to terminate this agreement with or without cause by providing thirty (30) days written notice of termination to Grau & Associates. Upon any termination of this agreement, Grau & Associates shall be entitled to payment of all work and/or services rendered up until the effective termination of this agreement, subject to whatever claims or off-sets the District may have against Grau & Associates.

Nothing in this agreement shall be deemed as a waiver of the District's sovereign immunity or the District's limits of liability as set forth in Section 768.28, Florida Statutes, or other applicable legal requirements, 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 such limitations of liability or by operation of law.

In all matters relating to this agreement, Grau & Associates shall be acting as an independent contractor. Neither Grau & Associates nor any of its personnel are employees of the District under the meaning or application of any legal requirement. Grau & Associates shall not have any authority to assume or create any obligation, express or implied, on behalf of the District and Grau & Associates shall have no authority to represent the District as an agent, employee, or in any other capacity, unless otherwise set forth in this agreement.

Amendments to and waivers of the provisions contained in this agreement may be made only by an instrument in writing which is executed by both Grau & Associates and the District.

This agreement shall be governed by and construed in accordance with the laws of the State of Florida without reference to the principles of conflict of laws.

Grau & Associates understands and agrees that all documents of any kind provided to and by the District in connection with this Agreement may be public records, and, accordingly, Grau & Associates agrees to comply with all applicable legal requirements in handling such records, including, but not limited to, Section 119.0701, Florida Statutes. Grau & Associates acknowledges that the designated public records custodian for the District is Brian Mendes ("Public Records Custodian"). Among other requirements and to the extent applicable by law, Grau & Associates shall (1) keep and maintain public records required by the District; (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 applicable legal requirement for the duration of the term of this agreement and following the term of this agreement if Grau & Associates does not transfer the records to the Public Records Custodian of the District; and (4) upon completion of the services contemplated by this agreement, transfer to the District, at no cost to the District, all public records in Grau & Associates' possession or, alternatively, keep, maintain, and meet all applicable legal requirements for retaining public records. When such public records are transferred by Grau & Associates, Grau & Associates shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District in a format that is compatible with Microsoft Word or Adobe PDF formats.

IF GRAU & ASSOCIATES HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, *FLORIDA STATUTES*, TO ITS DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT (813) 994-1001, INFO@RIZZETTA.COM, OR AT 3434 COLWELL AVENUE, SUITE 200, TAMPA, FLORIDA 33614.

Grau & Associates agrees to comply with Section 20.055(5), Florida Statutes, and to cooperate with the inspector general in any investigation, audit, inspection, review, or hearing pursuant to Section 20.055, Florida Statutes.

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2025 peer review report accompanies this letter.

We appreciate the opportunity to be of service to LTC Ranch West Residential Community Development District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Grau & Associates



Antonio J. Grau

RESPONSE:

This letter correctly sets forth the understanding of LTC Ranch West Residential Community Development District.

By: _____

Title: _____

Date: _____



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

Tab 8

RESOLUTION 2026-03

A RESOLUTION OF THE BOARD OF SUPERVISORS OF LTC RANCH WEST RESIDENTIAL COMMUNITY DEVELOPMENT DISTRICT REAPPOINTING AN ASSISTANT TREASURER OF THE DISTRICT, AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, LTC Ranch West Residential Community Development District (hereinafter the “District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes, being situated entirely within St. Lucie County, Florida; and

WHEREAS, the Board of Supervisors (hereinafter the “Board”) previously appointed **Shawn Wildermuth** as an Assistant Treasurer pursuant to Resolution 2025-02; and

WHEREAS, the Board now desires to remove **Shawn Wildermuth** as Assistant Treasurer and appoint **Susan Garcia** to the position.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF LTC RANCH WEST RESIDENTIAL DEVELOPMENT DISTRICT:

Section 1. Shawn Wildermuth is removed as Assistant Treasurer.

Section 2. **Susan Garcia** is appointed as Assistant Treasurer.

Section 3. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED THIS 19th DAY OF MAY, 2026.

**LTC RANCH WEST RESIDENTIAL
COMMUNITY DEVELOPMENT DISTRICT**

CHAIRMAN/VICE CHAIRMAN

ATTEST:

SECRETARY/ASSISTANT SECRETARY

Tab 9

RESOLUTION 2026-04
[FY 2027 BUDGET APPROVAL RESOLUTION]

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE LTC RANCH WEST RESIDENTIAL COMMUNITY DEVELOPMENT DISTRICT APPROVING PROPOSED BUDGET(S) FOR FY 2027; SETTING A PUBLIC HEARING THEREON AND DIRECTING PUBLICATION; ADDRESSING TRANSMITTAL AND POSTING REQUIREMENTS; ADDRESSING SEVERABILITY AND EFFECTIVE DATE.

WHEREAS, for the fiscal year beginning October 1, 2026, and ending September 30, 2027 (“**FY 2027**”), the District Manager prepared and submitted to the Board of Supervisors (“**Board**”) of the LTC Ranch West Residential Community Development District (“**District**”) prior to June 15, 2026, the proposed budget(s) attached hereto as **Exhibit A (“Proposed Budget”)**; and

WHEREAS, the Board now desires to set the required public hearing on the Proposed Budget.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE LTC RANCH WEST RESIDENTIAL COMMUNITY DEVELOPMENT DISTRICT:

1. PROPOSED BUDGET APPROVED. The Proposed Budget attached hereto as **Exhibit A** is hereby approved preliminarily.

2. SETTING A PUBLIC HEARING; DIRECTING PUBLICATION. A public hearing on said approved Proposed Budget is hereby declared and set for the following date, time, and location, and District staff is directed to provide notice of the same in accordance with Florida law:

DATE: August 18, 2026
TIME: 1:45 p.m.
LOCATION: Home2Suites By Hilton Stuart
1440 NW Federal Highway
Stuart, Florida 34994

3. TRANSMITTAL TO LOCAL GENERAL PURPOSE GOVERNMENT; POSTING OF PROPOSED BUDGET. The District Manager is hereby directed to (i) submit a copy of the Proposed Budget to the applicable local general-purpose government(s) at least 60 days prior to its adoption, and (ii) post the approved Proposed Budget on the District’s website in accordance with Chapter 189, Florida Statutes.

4. SEVERABILITY; EFFECTIVE DATE. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 19th DAY OF MAY, 2026.

ATTEST:

LTC RANCH WEST RESIDENTIAL COMMUNITY DEVELOPMENT DISTRICT

Secretary / Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: Proposed Budget

Exhibit A
FY 2027 Proposed Budget



Rizzetta & Company

**LTC Ranch West Residential
Community Development District
lcranchwestcdd.org**

**Proposed Budget
for Fiscal Year
2026-2027**

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Proposed Budget
LTC Ranch West Residential Community Development District
 General Fund
 Fiscal Year 2026/2027

Comments

Chart of Accounts Classification	Actual YTD through 03/31/26	Projected Annual Totals 2025/2026	Annual Budget for 2025/2026	Projected Budget variance for 2025/2026	Budget for 2026/2027	Budget Increase (Decrease) vs 2025/2026
1						
2	ASSESSMENT REVENUES					
3						
4	<i>Special Assessments</i>					
5	Tax Roll*	\$ -	\$ -	\$ 663,803	\$ (663,803)	\$ 889,847 \$ 226,044
6	Off Roll*	\$ -	\$ -	\$ -	\$ -	\$ 96,288 \$ 96,288
7						
8	Assessment Revenue Subtotal	\$ -	\$ -	\$ 663,803	\$ (663,803)	\$ 986,135 \$ 322,332
9						
10	OTHER REVENUES					
11						
12	Carry Forward Balance	\$ -	\$ -	\$ 2,840	\$ (2,840)	\$ (2,840)
13						
14	Other Revenue Subtotal	\$ -	\$ -	\$ 2,840	\$ (2,840)	\$ - \$ (2,840)
15						
16	TOTAL REVENUES	\$ -	\$ -	\$ 666,643	\$ (666,643)	\$ 986,135 \$ 319,492
17	*Allocation of assessments between the Tax Roll and Off Roll are estimates only and subject to change prior to certification.					
18						
19	EXPENDITURES - ADMINISTRATIVE					
20						
21	<i>Legislative</i>					
22	Supervisor Fees	\$ 1,200	\$ 2,400	\$ 12,000	\$ 9,600	\$ 12,000 \$ -
23	<i>Financial & Administrative</i>					
24	Accounting Services	\$ 10,592	\$ 21,184	\$ 21,184	\$ -	\$ 21,820 \$ 636
25	Administrative Services	\$ 2,249	\$ 4,499	\$ 4,499	\$ -	\$ 4,634 \$ 135
26	Arbitrage Rebate Calculation	\$ 2,000	\$ 2,000	\$ 1,000	\$ (1,000)	\$ 1,000 \$ -
27	Assessment Roll	\$ 5,356	\$ 5,356	\$ 5,400	\$ 44	\$ 5,517 \$ 117
28	Auditing Services	\$ -	\$ 5,700	\$ 5,700	\$ -	\$ 5,700 \$ -
29	Disclosure Report	\$ 4,000	\$ 4,000	\$ 8,000	\$ 4,000	\$ 8,000 \$ -
30	District Engineer	\$ 6,290	\$ 12,580	\$ 25,000	\$ 12,420	\$ 25,000 \$ -
31	District Management	\$ 11,248	\$ 22,495	\$ 22,495	\$ -	\$ 23,170 \$ 675
32	Dues, Licenses & Fees	\$ 175	\$ 175	\$ 175	\$ -	\$ 175 \$ -
33	Financial & Revenue Collections	\$ 1,927	\$ 3,854	\$ 4,000	\$ 146	\$ 5,172 \$ 1,172

Agreement with Grau

Set to trend

Proposed Budget
LTC Ranch West Residential Community Development District
 General Fund
 Fiscal Year 2026/2027

Comments

Chart of Accounts Classification	Actual YTD through 03/31/26	Projected Annual Totals 2025/2026	Annual Budget for 2025/2026	Projected Budget variance for 2025/2026	Budget for 2026/2027	Budget Increase (Decrease) vs 2025/2026
34 Legal Advertising	\$ 1,096	\$ 2,192	\$ 3,000	\$ 808	\$ 3,000	\$ -
35 Miscellaneous Fees	\$ -	\$ -	\$ 3,700	\$ 3,700	\$ 3,700	\$ -
36 Property Appraiser Fee	\$ 71,825	\$ 71,825	\$ 24,000	\$ (47,825)	\$ 132,599	\$ 108,599
37 Public Officials Liability Insurance	\$ 2,774	\$ 2,774	\$ 2,700	\$ (74)	\$ 2,968	\$ 268
38 Trustees Fees	\$ 15,992	\$ 15,992	\$ 7,500	\$ (8,492)	\$ 16,000	\$ 8,500
39 Website Hosting, Maint., Backup & Email	\$ 7,168	\$ 14,336	\$ 7,000	\$ (7,336)	\$ 15,000	\$ 8,000
40 <i>Legal Counsel</i>						
41 District Counsel	\$ 13,070	\$ 26,140	\$ 25,000	\$ (1,140)	\$ 30,000	\$ 5,000
42						
43 Administrative Subtotal	\$ 156,962	\$ 217,502	\$ 182,353	\$ (35,149)	\$ 315,455	\$ 133,102
44						
45 EXPENDITURES - FIELD OPERATIONS						
46						
<i>47 Electric Utility Services</i>						
48 Utility Services	\$ 930	\$ 1,860	\$ 80,000	\$ 78,140	\$ 120,000	\$ 40,000
<i>49 Stormwater Control</i>						
50 Aquatic Maintenance	\$ 25,366	\$ 50,732	\$ 50,000	\$ (732)	\$ 80,000	\$ 30,000
51 Miscellaneous Fees	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 25,000	\$ 15,000
52 Sand, Gravel, Drain Tile Maintenance	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 20,000	\$ 10,000
<i>53 Other Physical Environment</i>						
54 General Liability Insurance	\$ 3,389	\$ 3,389	\$ 12,000	\$ 8,611	\$ 12,000	\$ -
55 Landscape Maintenance	\$ 131,685	\$ 263,370	\$ 290,000	\$ 26,630	\$ 368,680	\$ 78,680
<i>56 Contingency</i>						
57 Miscellaneous Contingency	\$ 5,782	\$ 11,564	\$ 32,290	\$ 20,726	\$ 45,000	\$ 12,710
58						
59 Field Operations Subtotal	\$ 167,152	\$ 330,915	\$ 484,290	\$ 153,375	\$ 670,680	\$ 186,390
60						
61 TOTAL EXPENDITURES	\$ 324,114	\$ 548,417	\$ 666,643	\$ 118,226	\$ 986,135	\$ 319,492
62						
63 EXCESS OF REVENUES OVER EXPENDITURES	\$ (324,114)	\$ (548,417)	\$ -	\$ (548,417)	\$ -	\$ -
64						

Set to trend
Trend plus 15% for new areas coming online
Accounting for 7% increase
Set to trend
Set to trend
Accounting for additional lakes coming online
Accounting for 3% increase

Debt Service

Fiscal Year 2026/2027

Chart of Accounts Classification	Series 2021A	Series 2021B	Series 2024AA2	Series 2024AA3	Series 2024AA4	Budget for 2026/2027
REVENUES						
Special Assessments						
Net Special Assessments ⁽¹⁾	\$998,000.49	\$131,300.00	\$371,800.17	\$876,524.77	\$1,136,030.30	\$3,513,655.73
TOTAL REVENUES	\$998,000.49	\$131,300.00	\$371,800.17	\$876,524.77	\$1,136,030.30	\$3,513,655.73
EXPENDITURES						
Administrative						
Debt Service Obligation	\$998,000.49	\$131,300.00	\$371,800.17	\$876,524.77	\$1,136,030.30	\$3,513,655.73
Administrative Subtotal	\$998,000.49	\$131,300.00	\$371,800.17	\$876,524.77	\$1,136,030.30	\$3,513,655.73
TOTAL EXPENDITURES	\$998,000.49	\$131,300.00	\$371,800.17	\$876,524.77	\$1,136,030.30	\$3,513,655.73
EXCESS OF REVENUES OVER EXPENDITURES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

St. Lucie County Collection Costs (2%) and Early Payment Discounts (4%):

6%

GROSS ASSESSMENTS

\$3,728,647.97

Notes:

Tax Roll Collection Costs and Early Payment Discounts are 6.0% of Tax Roll. Budgeted net of tax roll assessments. See Assessment Table.

⁽¹⁾ Maximum Annual Debt Services less prepaid assessments.

FISCAL YEAR 2026/2027 O&M AND DEBT SERVICE ASSESSMENT SCHEDULE

2026/2027 O&M Budget:		\$986,135.00	2025/2026 O&M Budget:	\$663,803.00
Collection Costs:	2%	\$20,981.60	2026/2027 O&M Budget:	\$986,135.00
Early Payment Discounts:	4%	\$41,963.19		
2026/2027 Total:		\$1,049,079.79	Total Difference:	\$322,332.00

Lot Size	Assessment Breakdown	Per Unit Annual Assessment Comparison		Proposed Increase / Decrease	
		2025/2026	2026/2027	\$	%
PLATTED					
<i>Single Family 40' (Pod 1)</i>	Series 2021A Debt Service	\$1,274.96	\$1,274.96	\$0.00	0.00%
	Operations & Maintenance	\$439.04	\$439.04	\$0.00	0.00%
	Total	\$1,714.00	\$1,714.00	\$0.00	0.00%
<i>Single Family 50' (Pod 1)</i>	Series 2021A Debt Service	\$1,274.96	\$1,274.96	\$0.00	0.00%
	Operations & Maintenance	\$439.04	\$439.04	\$0.00	0.00%
	Total	\$1,714.00	\$1,714.00	\$0.00	0.00%
<i>Single Family 60' (Pod 1)</i>	Series 2021A Debt Service	\$1,274.96	\$1,274.96	\$0.00	0.00%
	Operations & Maintenance	\$439.04	\$439.04	\$0.00	0.00%
	Total	\$1,714.00	\$1,714.00	\$0.00	0.00%
<i>Townhome 35' (Pod 6A)</i>	Series 2021A Debt Service	\$1,274.96	\$1,274.96	\$0.00	0.00%
	Operations & Maintenance	\$439.04	\$439.04	\$0.00	0.00%
	Total	\$1,714.00	\$1,714.00	\$0.00	0.00%
<i>Single Family 50' (Pod 6A)</i>	Series 2021A Debt Service	\$1,700.10	\$1,700.10	\$0.00	0.00%
	Operations & Maintenance	\$439.04	\$439.04	\$0.00	0.00%
	Total	\$2,139.14	\$2,139.14	\$0.00	0.00%
<i>Single Family 60' (Pod 6A)</i>	Series 2021A Debt Service	\$1,700.10	\$1,700.10	\$0.00	0.00%
	Operations & Maintenance	\$439.04	\$439.04	\$0.00	0.00%
	Total	\$2,139.14	\$2,139.14	\$0.00	0.00%
<i>Townhome/Villa 20' (Pod 5)</i>	Series 2024AA2 Debt Service	\$1,275.91	\$1,275.91	\$0.00	0.00%
	Operations & Maintenance	\$439.04	\$439.04	\$0.00	0.00%
	Total	\$1,714.95	\$1,714.95	\$0.00	0.00%
<i>Townhome/Villa 24' (Pod 5)</i>	Series 2024AA2 Debt Service	\$1,275.91	\$1,275.91	\$0.00	0.00%
	Operations & Maintenance	\$439.04	\$439.04	\$0.00	0.00%
	Total	\$1,714.95	\$1,714.95	\$0.00	0.00%
<i>Townhome/Villa 20' (Pod 5) Previously Unplatted</i>	Series 2024AA2 Debt Service	\$1,275.91	\$1,275.91	\$0.00	0.00%
	Operations & Maintenance	\$0.00	\$439.04	\$439.04	(1)
	Total	\$1,275.91	\$1,714.95	\$439.04	34.41%
<i>Townhome/Villa 24' (Pod 5) Previously Unplatted</i>	Series 2024AA2 Debt Service	\$1,275.91	\$1,275.91	\$0.00	0.00%
	Operations & Maintenance	\$0.00	\$439.04	\$439.04	(1)
	Total	\$1,275.91	\$1,714.95	\$439.04	34.41%
<i>Single Family 40' (Pod 2)</i>	Series 2024AA4 Debt Service	\$2,098.41	\$2,098.41	\$0.00	0.00%
	Operations & Maintenance	\$439.04	\$439.04	\$0.00	0.00%
	Total	\$2,537.45	\$2,537.45	\$0.00	0.00%

FISCAL YEAR 2026/2027 O&M AND DEBT SERVICE ASSESSMENT SCHEDULE

2026/2027 O&M Budget:		\$986,135.00	2025/2026 O&M Budget:	\$663,803.00
Collection Costs:	2%	\$20,981.60	2026/2027 O&M Budget:	\$986,135.00
Early Payment Discounts:	4%	\$41,963.19		
2026/2027 Total:		\$1,049,079.79	Total Difference:	\$322,332.00

Lot Size	Assessment Breakdown	Per Unit Annual Assessment Comparison		Proposed Increase / Decrease	
		2025/2026	2026/2027	\$	%
<i>Single Family 40' (Pod 2) Partial</i>	Series 2024AA4 Debt Service	\$1,914.89	\$1,914.89	\$0.00	0.00%
	Operations & Maintenance	\$439.04	\$439.04	\$0.00	0.00%
	Total	\$2,353.93	\$2,353.93	\$0.00	0.00%
<i>Single Family 40' (Pod 2) Previously Unplatted</i>	Series 2024AA4 Debt Service	\$2,098.41	\$2,098.41	\$0.00	0.00%
	Operations & Maintenance	\$0.00	\$439.04	\$439.04	(1)
	Total	\$2,098.41	\$2,537.45	\$439.04	20.92%
<i>Single Family 50' (Pod 2)</i>	Series 2024AA4 Debt Service	\$2,623.01	\$2,623.01	\$0.00	0.00%
	Operations & Maintenance	\$439.04	\$439.04	\$0.00	0.00%
	Total	\$3,062.05	\$3,062.05	\$0.00	0.00%
<i>Single Family 50' (Pod 2) Partial</i>	Series 2024AA4 Debt Service	\$1,914.89	\$1,914.89	\$0.00	0.00%
	Operations & Maintenance	\$439.04	\$439.04	\$0.00	0.00%
	Total	\$2,353.93	\$2,353.93	\$0.00	0.00%
<i>Single Family 50' (Pod 2) Previously Unplatted</i>	Series 2024AA4 Debt Service	\$2,623.01	\$2,623.01	\$0.00	0.00%
	Operations & Maintenance	\$0.00	\$439.04	\$439.04	(1)
	Total	\$2,623.01	\$3,062.05	\$439.04	16.74%
<i>Single Family 60' (Pod 2)</i>	Series 2024AA4 Debt Service	\$3,147.62	\$3,147.62	\$0.00	0.00%
	Operations & Maintenance	\$439.04	\$439.04	\$0.00	0.00%
	Total	\$3,586.66	\$3,586.66	\$0.00	0.00%
<i>Single Family 60' (Pod 2) Partial</i>	Series 2024AA4 Debt Service	\$1,914.89	\$1,914.89	\$0.00	0.00%
	Operations & Maintenance	\$439.04	\$439.04	\$0.00	0.00%
	Total	\$2,353.93	\$2,353.93	\$0.00	0.00%
<i>Single Family 60' (Pod 2) Previously Unplatted</i>	Series 2024AA4 Debt Service	\$3,147.62	\$3,147.62	\$0.00	0.00%
	Operations & Maintenance	\$0.00	\$439.04	\$439.04	(1)
	Total	\$3,147.62	\$3,586.66	\$439.04	13.95%
<i>Cottage (Pod 7)</i>	Operations & Maintenance	\$201.95	\$201.96	\$0.01	0.00%
	Total	\$201.95	\$201.96	\$0.01	0.00%
<i>Multi-Family (Pod 8C)</i>	Operations & Maintenance	\$0.00	\$136.10	\$136.10	(1)
	Total	\$0.00	\$136.10	\$136.10	(1)
<i>Townhome/Villa 35' (Pod 9) Partial</i>	Series 2024AA3 Debt Service	\$1,861.70	\$1,861.70	\$0.00	0.00%
	Operations & Maintenance	\$439.04	\$439.04	\$0.00	0.00%
	Total	\$2,300.74	\$2,300.74	\$0.00	0.00%
<i>Single Family 40' (Pod 9) Partial</i>	Series 2024AA3 Debt Service	\$2,127.66	\$2,127.66	\$0.00	0.00%
	Operations & Maintenance	\$439.04	\$439.04	\$0.00	0.00%
	Total	\$2,566.70	\$2,566.70	\$0.00	0.00%

FISCAL YEAR 2026/2027 O&M AND DEBT SERVICE ASSESSMENT SCHEDULE

2026/2027 O&M Budget:		\$986,135.00	2025/2026 O&M Budget:	\$663,803.00
Collection Costs:	2%	\$20,981.60	2026/2027 O&M Budget:	\$986,135.00
Early Payment Discounts:	4%	\$41,963.19		
2026/2027 Total:		<u>\$1,049,079.79</u>	Total Difference:	<u>\$322,332.00</u>

Lot Size	Assessment Breakdown	Per Unit Annual Assessment Comparison		Proposed Increase / Decrease	
		2025/2026	2026/2027	\$	%
<i>Single Family 50' (Pod 9)</i>	Series 2024AA3 Debt Service	\$4,186.45	\$4,186.45	\$0.00	0.00%
	Operations & Maintenance	\$439.04	\$439.04	\$0.00	0.00%
	Total	\$4,625.49	\$4,625.49	\$0.00	0.00%
<i>Single Family 50' (Pod 9) Partial</i>	Series 2024AA3 Debt Service	\$2,659.57	\$2,659.57	\$0.00	0.00%
	Operations & Maintenance	\$439.04	\$439.04	\$0.00	0.00%
	Total	\$3,098.61	\$3,098.61	\$0.00	0.00%
<i>Single Family 60' (Pod 9)</i>	Series 2024AA3 Debt Service	\$5,023.74	\$5,023.74	\$0.00	0.00%
	Operations & Maintenance	\$439.04	\$439.04	\$0.00	0.00%
	Total	\$5,462.78	\$5,462.78	\$0.00	0.00%
<i>Single Family 60' (Pod 9) Partial</i>	Series 2024AA3 Debt Service	\$2,659.57	\$2,659.57	\$0.00	0.00%
	Operations & Maintenance	\$439.04	\$439.04	\$0.00	0.00%
	Total	\$3,098.61	\$3,098.61	\$0.00	0.00%
<i>Townhome/Villa 20' (Pod 9)</i>	Operations & Maintenance	\$439.04	\$439.04	\$0.00	0.00%
	Total	\$439.04	\$439.04	\$0.00	N/A
	UNPLATTED				
<i>Townhome/Villa 20' (Pod 4)</i>	Operations & Maintenance	\$0.00	\$108.13	\$108.13	(1)
	Total	\$0.00	\$108.13	\$108.13	(1)
	<i>Single Family 50' (Pod 4)</i>	Operations & Maintenance	\$0.00	\$108.13	\$108.13
Total		\$0.00	\$108.13	\$108.13	(1)
<i>Townhome/Villa 35' (Pod 6B)</i>		Series 2021B Debt Service	\$408.45	\$408.45	\$0.00
	Operations & Maintenance	\$0.00	\$108.13	\$108.13	(1)
	Total	\$408.45	\$516.58	\$108.13	26.47%
<i>Single Family 50' (Pod 6B)</i>	Series 2021B Debt Service	\$408.45	\$408.45	\$0.00	0.00%
	Operations & Maintenance	\$0.00	\$108.13	\$108.13	(1)
	Total	\$408.45	\$516.58	\$108.13	26.47%
<i>Single Family 60' (Pod 6B)</i>	Series 2021B Debt Service	\$408.45	\$408.45	\$0.00	0.00%
	Operations & Maintenance	\$0.00	\$108.13	\$108.13	(1)
	Total	\$408.45	\$516.58	\$108.13	26.47%
<i>Multi-Family (Pod 8A)</i>	Operations & Maintenance	\$0.00	\$33.52	\$33.52	(1)
	Total	\$0.00	\$33.52	\$33.52	(1)
	<i>Multi-Family (Pod 8B)</i>	Operations & Maintenance	\$0.00	\$33.52	\$33.52
Total		\$0.00	\$33.52	\$33.52	(1)

FISCAL YEAR 2026/2027 O&M AND DEBT SERVICE ASSESSMENT SCHEDULE

2026/2027 O&M Budget:		\$986,135.00	2025/2026 O&M Budget:	\$663,803.00
Collection Costs:	2%	\$20,981.60	2026/2027 O&M Budget:	\$986,135.00
Early Payment Discounts:	4%	\$41,963.19		
2026/2027 Total:		<u><u>\$1,049,079.79</u></u>	Total Difference:	<u><u>\$322,332.00</u></u>

Lot Size	Assessment Breakdown	Per Unit Annual Assessment Comparison		Proposed Increase / Decrease	
		2025/2026	2026/2027	\$	%
<i>Condo 20' (Pod 9)</i>	Operations & Maintenance	\$0.00	\$108.13	\$108.13	(1)
	Total	\$0.00	\$108.13	\$108.13	(1)
<i>Single Family 40' (Pod 9)</i>	Operations & Maintenance	\$0.00	\$108.13	\$108.13	(1)
	Total	\$0.00	\$108.13	\$108.13	(1)
<i>Single Family 50' (Pod 9)</i>	Operations & Maintenance	\$0.00	\$108.13	\$108.13	(1)
	Total	\$0.00	\$108.13	\$108.13	(1)
<i>Single Family 60' (Pod 9)</i>	Operations & Maintenance	\$0.00	\$108.13	\$108.13	(1)
	Total	\$0.00	\$108.13	\$108.13	(1)

⁽¹⁾ Unplatted lots O&M assessments were developer funded for FY 2025-2026

TOTAL ADMIN O&M BUDGET		\$315,455.00
COLLECTION COSTS @ 2%	2%	\$13,423.62
EARLY PAYMENT DISCOUNT @ 4%	4%	\$6,711.81
TOTAL ADMIN O&M ASSESSMENT		\$335,590.43

TOTAL FIELD O&M BUDGET		\$670,680.00
COLLECTION COSTS @ 2%	2%	\$14,269.79
EARLY PAYMENT DISCOUNT @ 4%	4%	\$28,539.57
TOTAL FIELD O&M ASSESSMENT		\$713,489.36

UNITS ASSESSED						
LOT SIZE	O&M	SERIES 2021A DEBT SERVICE (1)	SERIES 2021B DEBT SERVICE (1)	SERIES 2024AA2 DEBT SERVICE (1)	SERIES 2024AA3 DEBT SERVICE (1)	SERIES 2024AA4 DEBT SERVICE (1)
PLATTED						
Single Family 40' (Pod 1)	121	121	0	0	0	0
Single Family 50' (Pod 1)	263	263	0	0	0	0
Single Family 60' (Pod 1)	82	82	0	0	0	0
Townhome 35' (Pod 6A)	78	78	0	0	0	0
Single Family 50' (Pod 6A)	129	129	0	0	0	0
Single Family 60' (Pod 6A)	87	87	0	0	0	0
Townhome/Villa 20' (Pod 5)	156	0	0	156	0	0
Townhome/Villa 24' (Pod 5)	154	0	0	154	0	0
Single Family 40' (Pod 2)	119	0	0	0	0	119
Single Family 40' (Pod 2) Partial	53	0	0	0	0	53
Single Family 50' (Pod 2)	160	0	0	0	0	160
Single Family 50' (Pod 2) Partial	82	0	0	0	0	82
Single Family 60' (Pod 2)	63	0	0	0	0	63
Single Family 60' (Pod 2) Partial	43	0	0	0	0	43
Cottage (Pod 7) (6)	264	0	0	0	0	0
Multi-Family (Pod 8C) (7)	312	0	0	0	0	0
Townhome/Villa 35' (Pod 9) Partial	38	0	0	0	38	0
Single Family 40' (Pod 9) Partial	42	0	0	0	42	0
Single Family 50' (Pod 9)	70	0	0	0	70	0
Single Family 50' (Pod 9) Partial	105	0	0	0	105	0
Single Family 60' (Pod 9)	16	0	0	0	16	0
Single Family 60' (Pod 9) Partial	45	0	0	0	45	0
Townhome/Villa 20' (Pod 9)	32	0	0	0	0	0
Total Platted	2514	760	0	310	316	520
UNPLATTED						
Townhome/Villa 20' (Pod 4)	140	0	0	0	0	0
Single Family 50' (Pod 4)	200	0	0	0	0	0
Townhome/Villa 35' (Pod 6B)	108	0	108	0	0	0
Single Family 50' (Pod 6B)	126	0	126	0	0	0
Single Family 60' (Pod 6B)	110	0	110	0	0	0
Multi-Family (Pod 8A)	150	0	0	0	0	0
Multi-Family (Pod 8B)	138	0	0	0	0	0
Condo 20' (Pod 9)	84	0	0	0	0	0
Single Family 40' (Pod 9)	8	0	0	0	0	0
Single Family 50' (Pod 9)	246	0	0	0	0	0
Single Family 60' (Pod 9)	176	0	0	0	0	0
Total Unplatted	1486	0	344	0	0	0
Total Community	4000	760	344	310	316	520

ALLOCATION OF ADMIN O&M ASSESSMENT					
EAU FACTOR	TOTAL EAU's	% TOTAL EAU's	ADMIN PER PARCEL	ADMIN PER LOT	
1.00	121.00	3.90%	\$13,084.33	\$108.13	
1.00	263.00	8.47%	\$28,439.50	\$108.13	
1.00	82.00	2.64%	\$8,867.07	\$108.13	
1.00	78.00	2.51%	\$9,634.53	\$108.13	
1.00	129.00	4.16%	\$13,949.41	\$108.13	
1.00	87.00	2.80%	\$9,407.74	\$108.13	
1.00	156.00	5.03%	\$16,869.06	\$108.13	
1.00	154.00	4.96%	\$16,652.79	\$108.13	
1.00	119.00	3.83%	\$12,868.06	\$108.13	
1.00	53.00	1.71%	\$5,731.15	\$108.13	
1.00	160.00	5.16%	\$17,301.60	\$108.13	
1.00	82.00	2.64%	\$8,867.07	\$108.13	
1.00	63.00	2.03%	\$6,812.50	\$108.13	
1.00	43.00	1.39%	\$4,649.80	\$108.13	
0.46	121.44	3.91%	\$13,131.91	\$49.74	
0.31	96.72	3.12%	\$10,458.82	\$33.52	
1.00	38.00	1.22%	\$4,109.13	\$108.13	
1.00	42.00	1.35%	\$4,541.67	\$108.13	
1.00	70.00	2.26%	\$7,569.45	\$108.13	
1.00	105.00	3.38%	\$11,354.17	\$108.13	
1.00	16.00	0.52%	\$1,730.16	\$108.13	
1.00	45.00	1.45%	\$4,866.07	\$108.13	
1.00	32.00	1.03%	\$3,460.32	\$108.13	
Total	2156.16	69.48%	\$233,156.32		

ALLOCATION OF FIELD O&M ASSESSMENT					
EAU FACTOR	TOTAL EAU's	% TOTAL EAU's	FIELD PER PARCEL	FIELD PER LOT	
1.00	121.00	5.61%	\$40,039.80	\$330.91	
1.00	263.00	12.20%	\$87,028.65	\$330.91	
1.00	82.00	3.80%	\$27,134.41	\$330.91	
1.00	78.00	3.62%	\$25,810.78	\$330.91	
1.00	129.00	5.98%	\$42,687.06	\$330.91	
1.00	87.00	4.03%	\$28,788.95	\$330.91	
1.00	156.00	7.24%	\$51,621.56	\$330.91	
1.00	154.00	7.14%	\$50,959.74	\$330.91	
1.00	119.00	5.52%	\$39,377.98	\$330.91	
1.00	53.00	2.46%	\$17,538.09	\$330.91	
1.00	160.00	7.42%	\$52,945.19	\$330.91	
1.00	82.00	3.80%	\$27,134.41	\$330.91	
1.00	63.00	2.92%	\$20,847.17	\$330.91	
1.00	43.00	1.99%	\$14,229.02	\$330.91	
0.46	121.44	5.63%	\$40,185.40	\$152.22	
0.31	96.72	4.49%	\$32,005.37	\$102.58	
1.00	38.00	1.76%	\$12,574.48	\$330.91	
1.00	42.00	1.95%	\$13,898.11	\$330.91	
1.00	70.00	3.25%	\$23,163.52	\$330.91	
1.00	105.00	4.87%	\$34,745.28	\$330.91	
1.00	16.00	0.74%	\$5,294.52	\$330.91	
1.00	45.00	2.09%	\$14,890.83	\$330.91	
1.00	32.00	1.48%	\$10,589.04	\$330.91	
Total	2156.16	100.00%	\$713,489.36		

PER LOT ANNUAL ASSESSMENT							
O&M	SERIES 2021A DEBT SERVICE (1)	SERIES 2021B DEBT SERVICE (1)	SERIES 2024AA2 DEBT SERVICE (1)	SERIES 2024AA3 DEBT SERVICE (1)	SERIES 2024AA4 DEBT SERVICE (1)	TOTAL (1)	
\$439.04	\$1,274.96	\$0.00	\$0.00	\$0.00	\$0.00	\$1,714.00	
\$439.04	\$1,274.96	\$0.00	\$0.00	\$0.00	\$0.00	\$1,714.00	
\$439.04	\$1,274.96	\$0.00	\$0.00	\$0.00	\$0.00	\$1,714.00	
\$439.04	\$1,274.96	\$0.00	\$0.00	\$0.00	\$0.00	\$1,714.00	
\$439.04	\$1,700.10	\$0.00	\$0.00	\$0.00	\$0.00	\$2,139.14	
\$439.04	\$1,700.10	\$0.00	\$0.00	\$0.00	\$0.00	\$2,139.14	
\$439.04	\$0.00	\$0.00	\$1,275.91	\$0.00	\$0.00	\$1,714.95	
\$439.04	\$0.00	\$0.00	\$1,275.91	\$0.00	\$0.00	\$1,714.95	
\$439.04	\$0.00	\$0.00	\$0.00	\$0.00	\$2,098.41	\$2,537.45	
\$439.04	\$0.00	\$0.00	\$0.00	\$0.00	\$1,914.89	\$2,353.93	
\$439.04	\$0.00	\$0.00	\$0.00	\$0.00	\$2,623.01	\$3,062.05	
\$439.04	\$0.00	\$0.00	\$0.00	\$0.00	\$1,914.89	\$2,353.93	
\$439.04	\$0.00	\$0.00	\$0.00	\$0.00	\$3,147.82	\$3,586.86	
\$439.04	\$0.00	\$0.00	\$0.00	\$0.00	\$1,914.89	\$2,353.93	
\$201.96	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$201.96	
\$136.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$136.10	
\$439.04	\$0.00	\$0.00	\$0.00	\$1,861.70	\$1.00	\$2,301.74	
\$439.04	\$0.00	\$0.00	\$0.00	\$2,127.66	\$3.00	\$2,569.70	
\$439.04	\$0.00	\$0.00	\$0.00	\$4,186.45	\$4.00	\$4,629.49	
\$439.04	\$0.00	\$0.00	\$0.00	\$2,659.57	\$0.00	\$3,098.61	
\$439.04	\$0.00	\$0.00	\$0.00	\$5,023.74	\$0.00	\$5,462.78	
\$439.04	\$0.00	\$0.00	\$0.00	\$2,659.57	\$0.00	\$3,098.61	
\$439.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$439.04	
\$108.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$108.13	
\$108.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$108.13	
\$108.13	\$0.00	\$408.45	\$0.00	\$0.00	\$0.00	\$516.58	
\$108.13	\$0.00	\$408.45	\$0.00	\$0.00	\$0.00	\$516.58	
\$108.13	\$0.00	\$408.45	\$0.00	\$0.00	\$0.00	\$516.58	
\$33.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$33.52	
\$33.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$33.52	
\$108.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$108.13	
\$108.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$108.13	
\$108.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$108.13	
\$108.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$108.13	

LESS: St. Lucie County Collection Costs (2%) and Early Payment Discounts (4%):

(\$20,135.43)

(\$42,809.36)

Net Revenue to be Collected:

\$315,455.00

\$670,680.00

(1) Reflects the number of total lots with Series 2021A, 2021B, 2024AA2, 2024AA3 and 2024AA4 debt outstanding.

(2) Annual debt service assessment per lot adopted in connection with the Series 2021A bond issuance. Annual assessment includes principal, interest, St. Lucie County collection costs and early payment discounts.

(3) Annual debt service assessment per lot adopted in connection with the Series 2021B bond issuance. Series 2021B assessments will not be included on the tax roll, and therefore are net of county collection costs and discounts.

(4) Annual debt service assessment per lot adopted in connection with the Series 2024 bond issuances. Annual assessment includes principal, interest, St. Lucie County collection costs and early payment discounts.

(5) Annual assessment that will appear on November 2026 St. Lucie County property tax bill for platted lots only. Amount shown includes all applicable collection costs and early payment discounts (up to 4% if paid early).

(6) Per the agreement between LTC Ranch West Residential CDD and TLV RE SFR II Port St. Lucie dated June 28th, 2024 Cottage Lots in POD 7 will be assigned an EAU Factor of 0.46 beginning FY 2024-2025

(7) Per the agreement between LTC Ranch West Residential CDD and Kittle Property Group, INC dated September 25th, 2025 Multifamily Lots in POD 8 will be assigned an EAU Factor of 0.31 beginning FY 2026-2027

GENERAL FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

The General Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all General Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

REVENUES:

Interest Earnings: The District may earn interest on its monies in the various operating accounts.

Tax Roll: The District levies Non-Ad Valorem Special Assessments on all of the assessable property within the District to pay for operating expenditures incurred during the Fiscal Year. The assessments may be collected in two ways. The first is by placing them on the County's Tax Roll, to be collected with the County's Annual Property Tax Billing. This method is only available to land properly platted within the time limits prescribed by the County.

Event Rental: The District may receive monies for event rentals for such things as weddings, birthday parties, etc.

Miscellaneous Revenues: The District may receive monies for the sale or provision of electronic access cards, entry decals etc.

Facilities Rentals: The District may receive monies for the rental of certain facilities by outside sources, for such items as office space, snack bar/restaurants etc.

EXPENDITURES – ADMINISTRATIVE:

Supervisor Fees: The District may compensate its supervisors within the appropriate statutory limits of \$200.00 maximum per meeting within an annual cap of \$4,800.00 per supervisor.

Administrative Services: The District will incur expenditures for the day to today operation of District matters. These services include support for the District Management function, recording and preparation of meeting minutes, records retention and maintenance in accordance with Chapter 119, Florida Statutes, and the District's adopted Rules of Procedure, preparation and delivery of agenda, overnight deliveries, facsimiles and phone calls.

District Management: The District as required by statute, will contract with a firm to provide for management and administration of the District's day to day needs. These services include the conducting of board meetings, workshops, overall administration of District functions, all required state and local filings, preparation of annual budget, purchasing, risk management, preparing various resolutions and all other secretarial duties requested by the District throughout the year is also reflected in this amount.

District Engineer: The District's engineer provides general engineering services to the District. Among these services are attendance at and preparation for monthly board meetings, review of construction invoices and all other engineering services requested by the district throughout the year.

Disclosure Report: The District is required to file quarterly and annual disclosure reports, as required in the District's Master Trust Indenture, with the specified repositories. This is contracted out to a third party in compliance with the Trust Indenture.

Trustee's Fees: The District will incur annual trustee's fees upon the issuance of bonds for the oversight of the various accounts relating to the bond issues.

Assessment Roll: The District will contract with a firm to maintain the assessment roll and annually levy a Non-Ad Valorem assessment for operating and debt service expenses.

Financial & Revenue Collections: Services include all functions necessary for the timely billing and collection and reporting of District assessments in order to ensure adequate funds to meet the District's debt service and operations and maintenance obligations. These services include, but are not limited to, assessment roll preparation and certification, direct billings and funding request processing as well as responding to property owner questions regarding District assessments. This line item also includes the fees incurred for a Collection Agent to collect the funds for the principal and interest payment for its short-term bond issues and any other bond related collection needs. These funds are collected as prescribed in the Trust Indenture. The Collection Agent also provides for the release of liens on property after the full collection of bond debt levied on particular properties.

Accounting Services: Services include the preparation and delivery of the District's financial statements in accordance with Governmental Accounting Standards, accounts payable and accounts receivable functions, asset tracking, investment tracking, capital program administration and requisition processing, filing of annual reports required by the State of Florida and monitoring of trust account activity.

Auditing Services: The District is required annually to conduct an audit of its financial records by an Independent Certified Public Accounting firm, once it reaches certain revenue and expenditure levels, or has issued bonds and incurred debt.

Arbitrage Rebate Calculation: The District is required to calculate the interest earned from bond proceeds each year pursuant to the Internal Revenue Code of 1986. The Rebate Analyst is required to verify that the District has not received earnings higher than the yield of the bonds.

Travel: Each Board Supervisor and the District Staff are entitled to reimbursement for travel expenses per Florida Statutes 190.006(8).

Public Officials Liability Insurance: The District will incur expenditures for public officials' liability insurance for the Board and Staff.

Legal Advertising: The District will incur expenditures related to legal advertising. The items for which the District will advertise include, but are not limited to meeting schedules, special meeting notices, and public hearings, bidding etc. for the District based on statutory guidelines

Bank Fees: The District will incur bank service charges during the year.

Dues, Licenses & Fees: The District is required to pay an annual fee to the Department of Economic Opportunity, along with other items which may require licenses or permits, etc.

Miscellaneous Fees: The District could incur miscellaneous throughout the year, which may not fit into any standard categories.

Website Hosting, Maintenance and Email: The District may incur fees as they relate to the development and ongoing maintenance of its own website along with possible email services if requested.

District Counsel: The District's legal counsel provides general legal services to the District. Among these services are attendance at and preparation for monthly board meetings, review of operating and maintenance contracts and all other legal services requested by the district throughout the year.

EXPENDITURES - FIELD OPERATIONS:

Deputy Services: The District may wish to contract with the local police agency to provide security for the District.

Security Services and Patrols: The District may wish to contract with a private company to provide security for the District.

Electric Utility Services: The District will incur electric utility expenditures for general purposes such as irrigation timers, lift station pumps, fountains, etc.

Streetlights: The District may have expenditures relating to streetlights throughout the community. These may be restricted to main arterial roads or in some cases to all streetlights within the District's boundaries.

Utility - Recreation Facility: The District may budget separately for its recreation and or amenity electric separately.

Gas Utility Services: The District may incur gas utility expenditures related to district operations at its facilities such as pool heat etc.

Garbage - Recreation Facility: The District will incur expenditures related to the removal of garbage and solid waste.

Solid Waste Assessment Fee: The District may have an assessment levied by another local government for solid waste, etc.

Water-Sewer Utility Services: The District will incur water/sewer utility expenditures related to district operations.

Utility - Reclaimed: The District may incur expenses related to the use of reclaimed water for irrigation.

Aquatic Maintenance: Expenses related to the care and maintenance of the lakes and ponds for the control of nuisance plant and algae species.

Fountain Service Repairs & Maintenance: The District may incur expenses related to maintaining the fountains within throughout the Parks & Recreational areas

Lake/Pond Bank Maintenance: The District may incur expenditures to maintain lake banks, etc. for the ponds and lakes within the District's boundaries, along with planting of beneficial aquatic plants, stocking of fish, mowing and landscaping of the banks as the District determines necessary.

Wetland Monitoring & Maintenance: The District may be required to provide for certain types of monitoring and maintenance activities for various wetlands and waterways by other governmental entities.

Mitigation Area Monitoring & Maintenance: The District may be required to provide for certain types of monitoring and maintenance activities for various mitigation areas by other governmental entities.

Aquatic Plant Replacement: The expenses related to replacing beneficial aquatic plants, which may or may not have been required by other governmental entities.

General Liability Insurance: The District will incur fees to insure items owned by the District for its general liability needs

Property Insurance: The District will incur fees to insure items owned by the District for its property needs

Entry and Walls Maintenance: The District will incur expenditures to maintain the entry monuments and the fencing.

Landscape Maintenance: The District will incur expenditures to maintain the rights-of-way, median strips, recreational facilities including pond banks, entryways, and similar planting areas within the District. These services include but are not limited to monthly landscape maintenance, fertilizer, pesticides, annuals, mulch, and irrigation repairs.

Irrigation Maintenance: The District will incur expenditures related to the maintenance of the irrigation systems.

Irrigation Repairs: The District will incur expenditures related to repairs of the irrigation systems.

Landscape Replacement: Expenditures related to replacement of turf, trees, shrubs etc.

Field Services: The District may contract for field management services to provide landscape maintenance oversight.

Miscellaneous Fees: The District may incur miscellaneous expenses that do not readily fit into defined categories in field operations.

Gate Phone: The District will incur telephone expenses if the District has gates that are to be opened and closed.

Street/Parking Lot Sweeping: The District may incur expenses related to street sweeping for roadways it owns or are owned by another governmental entity, for which it elects to maintain.

Gate Facility Maintenance: Expenses related to the ongoing repairs and maintenance of gates owned by the District if any.

Sidewalk Repair & Maintenance: Expenses related to sidewalks located in the right of way of streets the District may own if any.

Roadway Repair & Maintenance: Expenses related to the repair and maintenance of roadways owned by the District if any.

Employees - Salaries: The District may incur expenses for employees/staff members needed for the recreational facilities such as Clubhouse Staff.

Employees - P/R Taxes: This is the employer's portion of employment taxes such as FICA etc.

Employee - Workers' Comp: Fees related to obtaining workers compensation insurance.

Management Contract: The District may contract with a firm to provide for the oversight of its recreation facilities.

Maintenance & Repair: The District may incur expenses to maintain its recreation facilities.

Facility Supplies: The District may have facilities that required various supplies to operate.

Gate Maintenance & Repairs: Any ongoing gate repairs and maintenance would be included in this line item.

Telephone, Fax, Internet: The District may incur telephone, fax and internet expenses related to the recreational facilities.

Office Supplies: The District may have an office in its facilities which require various office related supplies.

Clubhouse - Facility Janitorial Service: Expenses related to the cleaning of the facility and related supplies.

Pool Service Contract: Expenses related to the maintenance of swimming pools and other water features.

Pool Repairs: Expenses related to the repair of swimming pools and other water features.

Security System Monitoring & Maintenance: The District may wish to install a security system for the clubhouse

Clubhouse Miscellaneous Expense: Expenses which may not fit into a defined category in this section of the budget

Athletic/Park Court/Field Repairs: Expense related to any facilities such as tennis, basketball etc.

Trail/Bike Path Maintenance: Expenses related to various types of trail or pathway systems the District may own, from hard surface to natural surfaces.

Special Events: Expenses related to functions such as holiday events for the public enjoyment

Miscellaneous Fees: Monies collected and allocated for fees that the District could incur throughout the year, which may not fit into any standard categories.

Miscellaneous Contingency: Monies collected and allocated for expenses that the District could incur throughout the year, which may not fit into any standard categories.

Capital Outlay: Monies collected and allocated for various projects as they relate to public improvements.

DEBT SERVICE FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

The Debt Service Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all Debt Service Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

REVENUES:

Special Assessments: The District may levy special assessments to repay the debt incurred by the sale of bonds to raise working capital for certain public improvements. The assessments may be collected in the same fashion as described in the Operations and Maintenance Assessments.

EXPENDITURES – ADMINISTRATIVE:

Bank Fees: The District may incur bank service charges during the year.

Debt Service Obligation: This would be a combination of the principal and interest payment to satisfy the annual repayment of the bond issue debt.

Tab 10

CDD NAME**REGISTERED VOTERS**

LTC Ranch West Residential CDD

732

LTC Ranch West Residential CDD
(future)

5



Quarterly Compliance Audit Report

LTC Ranch West Residential

Date: March 2026 - 1st Quarter

Prepared for: Matthew Huber

Developer: Rizzetta

Insurance agency:



Preparer:

Jason Morgan - *Campus Suite Compliance*

ADA Website Accessibility and Florida F.S. 189.069 Requirements

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Compliance Audit Overview

The Community Website Compliance Audit (CWCA) consists of a thorough assessment of Florida Community Development District (CDD) websites to assure that specified district information is available and fully accessible. Florida Statute Chapter 189.069 states that effective October, 2015, every CDD in the state is required to maintain a fully compliant website for reporting certain information and documents for public access.

The CWCA is a reporting system comprised of quarterly audits and an annual summary audit to meet full disclosure as required by Florida law. These audits are designed to assure that CDDs satisfy all compliance requirements stipulated in Chapter 189.069.

Compliance Criteria

The CWCA focuses on the two primary areas – website accessibility as defined by U.S. federal laws, and the 16-point criteria enumerated in [Florida Statute Chapter 189.069](#).



ADA Website Accessibility

Several federal statutes (American Disabilities Act, Sec. 504 and 508 of the Rehabilitation Act of 1973) require public institutions to ensure they are not discriminating against individuals on the basis of a person's disability. Community websites are required to conform to web content accessibility guidelines – [WCAG 2.1](#), which is the international standard established to keep websites barrier-free and the recognized standard for ADA-compliance.



Florida Statute Compliance

Pursuant to F.S. [189.069](#), every CDD is required to maintain a dedicated website to serve as an official reporting mechanism covering, at minimum, 16 criteria. The information required to report and have fully accessible spans: establishment charter or ordinance, fiscal year audit, budget, meeting agendas and minutes and more. For a complete list of statute requirements, see page 3.

Audit Process

The Community Website Compliance Audit covers all CDD web pages and linked PDFs.* Following the [WCAG 2.1](#) levels A, AA, and AAA for web content accessibility, a comprehensive scan encompassing 312 tests is conducted for every page. In addition, a human inspection is conducted to assure factors such as navigation and color contrasts meet web accessibility standards. See page 4 for complete accessibility grading criteria.

In addition to full ADA-compliance, the audit includes a 16-point checklist directly corresponding with the criteria set forth in Florida Statute Chapter 189.069. See page 5 for the complete compliance criteria checklist.

* **NOTE:** Because many CDD websites have links to PDFs that contain information required by law (meeting agendas, minutes, budgets, miscellaneous and ad hoc documents, etc.), audits include an examination of all associated PDFs. **PDF remediation** and ongoing auditing is critical to maintaining compliance.



ADA Website Accessibility

Result: **PASSED**

Accessibility Grading Criteria

Passed	Description
Passed	Website errors* 0 WCAG 2.1 errors appear on website pages causing issues**
Passed	Keyboard navigation The ability to navigate website without using a mouse
Passed	Website accessibility policy A published policy and a vehicle to submit issues and resolve issues
Passed	Color contrast Colors provide enough contrast between elements
Passed	Video captioning Closed-captioning and detailed descriptions
Passed	PDF accessibility Formatting PDFs including embedded images and non-text elements
Passed	Site map Alternate methods of navigating the website

*Errors represent less than 5% of the page count are considered passing

**Error reporting details are available in your Campus Suite Website Accessibility dashboard



Florida F.S. 189.069 Requirements

Result: **PASSED**

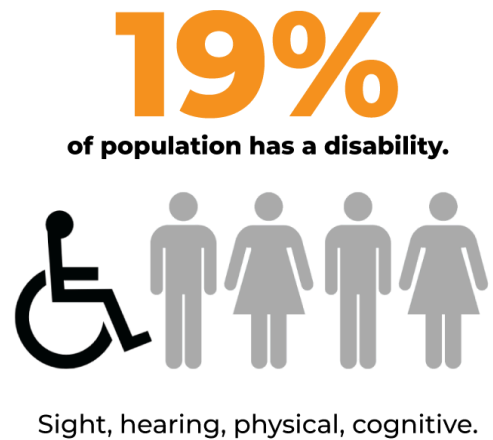
Compliance Criteria

Passed	Description
Passed	Full Name and primary contact specified
Passed	Public Purpose
Passed	Governing body Information
Passed	Fiscal Year
Passed	Full Charter (Ordinance and Establishment) Information
Passed	CDD Complete Contact Information
Passed	District Boundary map
Passed	Listing of taxes, fees, assessments imposed by CDD
Passed	Link to Florida Commission on Ethics
Passed	District Budgets (Last two years)
Passed	Complete Financial Audit Report
Passed	Listing of Board Meetings
N/A	Public Facilities Report, if applicable
Passed	Link to Financial Services
Passed	Meeting Agendas for the past year, and 1 week prior to next

Accessibility overview

Everyone deserves equal access.

With nearly 1-in-5 Americans having some sort of disability – visual, hearing, motor, cognitive – there are literally millions of reasons why websites should be fully accessible and compliant with all state and federal laws. Web accessibility not only keeps board members on the right side of the law, but enables the entire community to access all your web content. The very principles that drive accessible website design are also good for those without disabilities.



The legal and right thing to do

Several federal statutes (American Disabilities Act, Sec. 504 and 508 of the Rehabilitation Act of 1973) require public institutions to ensure they are not discriminating against individuals on the basis of a person's disability. Community websites are required to conform to web content accessibility guidelines, WCAG 2.1, the international standard established to keep websites barrier-free. Plain and simple, any content on your website must be accessible to everyone.



ADA Compliance Categories

Most of the problems that occur on a website fall in one or several of the following categories.



Contrast and colors

Some people have vision disabilities that hinder picking up contrasts, and some are color blind, so there needs to be a distinguishable contrast between text and background colors. This goes for buttons, links, text on images – everything. Consideration to contrast and color choice is also important for extreme lighting conditions.

Contract checker: <http://webaim.org/resources/contrastchecker>



Using semantics to format your HTML pages

When web page codes are clearly described in easy-to-understand terms, it enables broader sharing across all browsers and apps. This ‘friendlier’ language not only helps all the users, but developers who are striving to make content more universal on more devices.



Text alternatives for non-text content

Written replacements for images, audio and video should provide all the same descriptors that the non-text content conveys. Besides helping with searching, clear, concise word choice can make vivid non-text content for the disabled.

Helpful article: <http://webaim.org/techniques/alttext>



Ability to navigate with the keyboard

Not everyone can use a mouse. Blind people with many with motor disabilities have to use a keyboard to make their way around a

website. Users need to be able to interact fully with your website by navigating using the tab, arrows and return keys only. A “skip navigation” option is also required. Consider using [WAI-ARIA](#) for improved accessibility, and properly highlight the links as you use the tab key to make sections.

Helpful article: www.nngroup.com/articles/keyboard-accessibility

Helpful article: <http://webaim.org/techniques/skipnav>



Easy to navigate and find information

Finding relevant content via search and easy navigation is a universal need. Alt text, heading structure, page titles, descriptive link text (no ‘click here’ please) are just some ways to help everyone find what they’re searching for. You must also provide multiple ways to navigate such as a search and a site map.

Helpful article: <http://webaim.org/techniques/sitetools/>



Properly formatting tables

Tables are hard for screen readers to decipher. Users need to be able to navigate through a table one cell at a time. In addition to the table itself needing a caption, row and column headers need to be labeled and data correctly associated with the right header.

Helpful article: <http://webaim.org/techniques/tables/data>



Making PDFs accessible

PDF files must be tagged properly to be accessible, and unfortunately many are not. Images and other non-text elements within that PDF also need to be ADA-compliant. Creating anew is

one thing; converting old PDFs – called PDF remediation – takes time.

Helpful articles: <http://webaim.org/techniques/acrobat/acrobat>



Making videos accessible

Simply adding a transcript isn't enough. Videos require closed captioning and detailed descriptions (e.g., who's on-screen, where they are, what they're doing, even facial expressions) to be fully accessible and ADA compliant.

Helpful article: <http://webaim.org/techniques/captions>



Making forms accessible

Forms are common tools for gathering info and interacting. From logging in to registration, they can be challenging if not designed to be web-accessible. How it's laid out, use of labels, size of clickable areas and other aspects need to be considered.

Helpful article: <http://webaim.org/techniques/forms>



Alternate versions

Attempts to be fully accessible sometimes fall short, and in those cases, alternate versions of key pages must be created. That is, it is sometimes not feasible (legally, technically) to modify some content. These are the 'exceptions', but still must be accommodated.



Feedback for users

To be fully interactive, your site needs to be able to provide an easy way for users to submit feedback on any website issues. Clarity is

key for both any confirmation or error feedback that occurs while engaging the page.



Other related requirements

No flashing

Blinking and flashing are not only bothersome, but can be disorienting and even dangerous for many users. Seizures can even be triggered by flashing, so avoid using any flashing or flickering content.

Timers

Timed connections can create difficulties for the disabled. They may not even know a timer is in effect, it may create stress. In some cases (e.g., purchasing items), a timer is required, but for most school content, avoid using them.

Fly-out menus

Menus that fly out or down when an item is clicked are helpful to dig deeper into the site's content, but they need to be available via keyboard navigation, and not immediately snap back when those using a mouse move from the clickable area.

No pop-ups

Pop-up windows present a range of obstacles for many disabled users, so it's best to avoid using them altogether. If you must, be sure to alert the user that a pop-up is about to be launched.

Web Accessibility Glossary

Assistive technology	Hardware and software for disabled people that
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	enable them to perform tasks they otherwise would not be able to perform (e.g., a screen reader)
WCAG 2.0	Evolving web design guidelines established by the W3C that specify how to accommodate web access for the disabled
504	Section of the Rehabilitation Act of 1973 that protects civil liberties and guarantees certain rights of disabled people
508	An amendment to the Rehabilitation Act that eliminates barriers in information technology for the disabled
ADA	American with Disabilities Act (1990)
Screen reader	Software technology that transforms the on-screen text into an audible voice. Includes tools for navigating/accessing web pages.
Website accessibility	Making your website fully accessible for people of all abilities
W3C	World Wide Web Consortium – the international body that develops standards for using the web