

*Tesoro Community  
Development District*

*Agenda*

*April 28, 2021*

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# AGENDA

# *Tesoro*

## *Community Development District*

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219 East Livingston Street, Orlando, FL 32801

Phone: 407-841-5524 – Fax: 407-839-1526

April 21, 2021

Board of Supervisors  
Tesoro Community  
Development District

Dear Board Members:

The meeting of the Board of Supervisors of the Tesoro Community Development District will be held on **Wednesday, April 28, 2021 at 6:30 p.m.** at the **Tesoro Club, 2000 SE Via Tesoro Blvd., Port St. Lucie, Florida.** **PLEASE NOTE THE TIME OF THE MEETING.** Following is the advance agenda for the meeting:

1. Roll Call
2. Public Comment Period
3. Organizational Matters
  - A. Administration of Oath of Office to Newly Elected Board Member
  - B. Acceptance of Resignations of Sal Spano & Kathy Fialco
  - C. Review of Resume/Letter of Interest
  - D. Appointment of Individuals to Fulfill Board Vacancies in Seats 4 & 5 with Terms Ending November 2024
  - E. Appointment of Individuals to Fulfill Board Vacancies in Seats 1 & 2 with Terms Ending November 2022
  - F. Administration of Oaths of Office to Newly Appointed Board Members
  - G. Consideration of Resolution 2021-01 Canvassing and Certifying the Results of the Landowners' Election
  - H. Election of Officers
  - I. Consideration of Resolution 2021-02 Electing Officers
4. Approval of Minutes of the August 26, 2020 Meeting and Acceptance of Minutes of the November 13, 2020 Landowners' Meeting
5. Consideration of Resolution 2021-03 Approving the Proposed Budget for Fiscal Year 2022 and Setting a Public Hearing
6. Ratification of Agreement with Grau & Associates to Provide Auditing Services for Fiscal Year 2020
7. Staff Reports
  - A. Attorney
    - i. Discussion of E-Verify Requirements for Special Districts
  - B. Engineer
  - C. District Manager's Report
    - i. Approval of Check Register
    - ii. Balance Sheet and Income Statement
    - iii. Presentation of Number of Registered Voters - 294
    - iv. Field Manager's Report
8. Audience Comments
9. Supervisor's Requests

## 10. Adjournment

The second order of business of the Board of Supervisors Meeting is the Public Comment Period where the public has an opportunity to be heard on propositions coming before the Board as reflected on the agenda, and any other items.

The third order of business is organizational matters. Section A is administration of oath of office to newly elected Board Member. Section B is acceptance of resignations of Sal Spano & Kathy Fialco, copies of the resignations are enclosed for your review. Section C is review of resume/letter of interest. Section D is appointment of individuals to fulfill the Board Vacancies in Seats 4 & 5 with terms ending November 2024. Section E is appointment of individuals to fulfill the Board Vacancies in Seats 1 & 2 with terms ending November 2022. Section F is administration of oaths of office to newly appointed Board Members. Section G is consideration of Resolution 2021-01 canvassing and certifying the results of the Landowners' election. Section H is election of officers. Section I is consideration of resolution 2021-02 electing officers.

The fourth order of business is the approval of the minutes of the August 26, 2020 Board of Supervisors meeting and acceptance of minutes of the November 13, 2020 Landowners' meeting. The minutes are enclosed for your review.

The fifth order of business is ratification of agreement with Grau & Associates to Provide Auditing Services for Fiscal Year 2020. A copy of the agreement is enclosed for your review.

Section B of the sixth order of business is the Attorney's Report. Section 1 is discussion of E-Verify requirements for special districts. Section C is the District Manager's Report. Section 1 includes the check register for approval and Section 2 includes the balance sheet and income statement for your review. Section 3 is the Field Manager's report. A copy of the report is being provided under separate cover.

The balance of the agenda will be discussed at the meeting. In the meantime, if you should have any questions, please contact me.

Sincerely,



Jason Showe  
District Manager

Cc: William Capko, District Counsel  
Butch Terpening, District Engineer  
Darrin Mossing, GMS

Enclosures

## SECTION III

## SECTION B

From: Jason Showe <jshowe@gmail.com>  
Subject: Fwd: Resignation from Tesoro CDD  
Date: August 26, 2020 at 11:52 AM  
To: Lauren Vanderveer <lvanderveer@gmail.com>

JS

For next agenda

Begin forwarded message:

From: Sal Spano <spano@palmbeachpolo.com>  
Date: August 26, 2020 at 11:48:06 AM EDT  
To: Jason Showe <jshowe@gmail.com>  
Subject: Fwd: Resignation from Tesoro CDD

Please record my resignation from the CDD Board this was effective with my retirement in July 2020.

Thank you Sal V. Spano

Sent from my iPhone

Begin forwarded message:

From: Rina Osle <rosle@palmbeachpolo.com>  
Date: August 26, 2020 at 10:55:01 AM EDT  
To: Sal Spano <spano@palmbeachpolo.com>  
Cc: Kathy Fialco <kfialco@palmbeachpolo.com>  
Subject: Resignation from Tesoro CDD

Hi Sal,

Jason Showe from the Tesoro CDD asked me to remind you to send in your resignation , he said they had not received it.

Thank you

***Rina L. Osle***

*Assistant Controller*

*Palm Beach Polo, Inc.*

*PH: (561) 798-7000 ext 7509*

*FX: (561) 798-7345*

From: **Jason Showe** [jshowe@gmscfl.com](mailto:jshowe@gmscfl.com)  
Subject: Re: Tesoro CDD  
Date: December 8, 2020 at 4:15 PM  
To: Kathy Fialco [kfialco@palmbeachpolo.com](mailto:kfialco@palmbeachpolo.com)  
Cc: Lauren Vanderveer [lvanderveer@gmscfl.com](mailto:lvanderveer@gmscfl.com)

JS

Thank you so much. We will place this on consideration for the next CDD Board meeting.

**PLEASE NOTE NEW ADDRESS BELOW**

Jason Showe  
District Manager  
Governmental Management Services, Central Florida  
219 E. Livingston St  
Orlando, FL 32801  
407-841-5524 X 105 - Office  
407-839-1526 - Fax  
407-470-8825 - Cell  
[jshowe@gmscfl.com](mailto:jshowe@gmscfl.com)

Under Florida law, e-mail addresses are public records. If you do not want your e-mail address released in response to a public records request, do not send electronic mail to this entity. Instead, contact this office by phone or in writing.

History.—s. 1, ch. 2006-232.

On Dec 8, 2020, at 4:13 PM, Kathy Fialco <[kfialco@palmbeachpolo.com](mailto:kfialco@palmbeachpolo.com)> wrote:

Dear Mr. Showe,

I am resigning my seat on the Tesoro CDD Board of Supervisors effective immediately.

Thank you,

***Kathy Fialco***

Controller  
Palm Beach Polo, Inc.  
561-798-7000 ext 7310  
561-798-7345 fax



## SECTION C

# John Vogt

Houston, Texas 77044

Cell: (713) 751-9416

jvogt@wwbc-inc.com

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## EXECUTIVE PROFILE: GLOBAL VICE PRESIDENT / PROFESSOR

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Academic Teaching ■ Global Operations ■ Global Logistics & Supply Chain ■ Strategic Growth and Development ■ Organizational Leadership ■ Change Management ■ Business Development

Globally experienced Vice President of Fortune 100 Company, with more than twenty years of proven success in USA and Global business leadership. Proactive and results driven. An accomplished strategist and change manager who will devise fiscally prudent initiatives and carry them out in order to effect positive change, efficiency and increased profitability. Leader for major projects with high level of innovation. Board Member. In academic standards a Scholarly Academic ranking (until 2022) at an AACSB Business College.

An expert in building and transforming teams and organizations within high pressure environments. Adept at consensus management and leveraging the strengths of cross functional teams to fuel vision and realize mission. Led successful infrastructure redesigns in environments where growth and accountability were non-negotiable. Extensive qualifications in the following:

- |                                            |                                               |
|--------------------------------------------|-----------------------------------------------|
| ■ International Trade                      | ■ Ocean shipping and Air movements            |
| ■ Logistics                                | ■ Customs and Compliance internationally      |
| ■ Information Systems (ERP, TMS, WMS etc.) | ■ Contracts for movement and sale (Incoterms) |
| ■ Supply Chain                             | ■ Transport and Freight Forwarding            |

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## CAREER SYNOPSIS

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### Visiting Professor, University of Houston-Downtown TX

May 2015 to date

Highly rated professor (Scholarly Academic in AACSB Business College), bringing experience and academic standards to the classroom. Published and ranked as Scholarly Academic (AACSB) with the PhD, scholarly publications as well as presentations and public work. Assumed the teaching role in the MBA area program with focus on International Business (new focus and being expanded rapidly), Supply Chain and Leadership disciplines.

### WWBC LLC President, Houston TX

May 2015 to date

Started a consulting company to offer services for Supply Chain, Global Logistics and Trade Compliance. Helped Transport company to gain market share and improve performance, Logistics systems company to win contracts, and offered Trade Compliance advice.

### Halliburton Company, Houston, TX

2006 –April 2015

\$33 Billion Fortune 100 company with 12 divisions and multiple external customers in over 105 countries.

*VICE PRESIDENT OF GLOBAL LOGISTICS: nearly \$2 Billion logistics spend*

- Reporting to head of Global Supply Chain as head of one of three Supply Chain pillars.
- Devised and set Global Strategy for logistics (first multi-year global logistics strategy in Halliburton).
- Salvaged a demoralized team in Houston and transformed them into the core of a superb team of nearly 800 professional global logistics personnel controlling 1,800,000 movements a year in every region and in over 105 countries of the world.
- Entrusted with total spend management of nearly \$1.8 Billion moving goods from source to final destination globally with an additional \$150 million in duties.
- Improved service standard in movement by 17% globally, and reliability by over 34% in two years, reducing costs.
- Reduced the total brokers from nearly 400 to 40 only saving over \$12 million, with improved control and FCPA compliance.
- Introduced new customs programs (NAFTA) and saved an additional \$7 million.
- Designed and introduced global Cross Docks (first in world in international network) and warehouses into business.

- Saved over \$100 million in USA distribution spend out of \$750 million by devising new systems to better manage transport spend. Designed and implemented new systems (TMS / WMS / Scanning / Bar-coding / Third Party Payment Systems) to bring spend and control for this distribution capability and raise service standard to world class.
- Integrated all manufacturing units (19 major centers) into a coherent collection / delivery process with standard truck moves.
- Responsible for C-TPAT / AEO submission and compliance, plus introduction of FTZs to optimize the business.

## **Winn-Dixie Stores**

2004 – 2006

A premier supermarket chain with over \$7 billion in revenues operating over 500 stores throughout the Gulf Coast and Southeast U.S.

### **BUSINESS MANAGER**

- Reported to Supply Chain Vice President.
- Selected to reengineer supply chain of 9 DCs (1.2 million square feet each) and distribution utilizing internal transport.
- Achieved over 5% labor reduction with over 10% less travel time, and 32% reduced space in DC redesign.
- Saved \$5million in store labor costs by identifying and implementing new supply method for high volume products.
- Introduced new management processes for purchasing department improving efficiency and out of stock positions.
- Optimized WMS to improve internal operations in DCs improving handling efficiency and reducing travel distances.

## **WWBC**

1999 – 2004

A company offering supply chain reengineering services to global players in industries ranging from apparel to groceries on a performance basis.

### **PRESIDENT AND BOARD MEMBER**

- Won contracts to reengineer supply chains with performance related payments over fierce international competition.
- Achieved 4.5% service improvement with reduced costs for BHP Billiton aluminum; completed global supply chain re-engineering for all shipping; negotiated all contract standards, with major innovations in managing the shipping lines.
- Delivered \$1.1million in savings for clothing manufacturer, designing a new process and personally authoring IS system.
- Drove the five year strategic planning process for SPAR, a European controlled grocery industry leader.
- Facilitated 12% overall capacity increase and 5% efficiency improvements through the innovative design of a wholesale grocery Distribution Center.
- Reduced costs 5% by re-engineering international supply chain for SACM, a major apparel group of manufacturers in Africa.
- Shaved \$4 million from the expense line by reengineering support, logistics, and operations.

## **Rennies Group**

1990 – 1999

A major clearing and freight forwarding group with nearly \$1 billion in annual revenues.

*EXECUTIVE VICE PRESIDENT AND BOARD MEMBER REPORTING TO THE CEO (1994 – 1999) Business Development and 4 PL operations globally.*

- Created a strategic logistics capability to offer 4 PL services;
- Spearheaded business development for the group, negotiated, won and implemented international contracts outperforming established international competitors.
- Grew division from concept to maturity with three strategic business units in automotive imports and distribution for Nissan and Fiat, apparel import and distribution for Woolworths (part of Marks & Spencer UK), and import and distribution of Panasonic, Telefunken and Teac consumer electronic products.
- Created a Joint Venture with an Australian company managing global aluminum distribution from facilities Launched an e-business and new processes, integrating all operations in import/export warehouses and cross-docking facilities, including the logistics chain from client to suppliers; reduced staff by 33%, increased volume by 50%, and reached 99% delivery reliability, saving client \$3 million annually in inventory and \$1 million in transport costs.
- Improved annual profits for Nissan Motor Company by \$3 million after installing new leadership, creating operational processes, and training staff; decreased cost of imports by over 30% in less than three years.
- Appointed Managing Director of Richards Bay Bulk Storage and Chairman of one of its Joint Venture subsidiaries.

## **Richards Bay Bulk Storage**

1982 – 1989

An international bulk chemical import and export company.

### **MANAGING DIRECTOR**

- Reported to the board of ICI, du Pont and Rennies as the senior ranking executive in the company.
- Accountable for all aspects from strategy, to projects to day-to-day management of operations including statutory reporting.
- Drove company growth from zero investment to regular capital expansions of \$10 million every two to three years during 15-year association with the company, establishing RBBS as the second largest company in Africa in its market segment.

## **Imperial Chemical Industries (UK) / AECI**

A global chemical, specialty fiber, chemical and coatings manufacturer.

1975 – 1982

### **CHIEF TECHNICAL OFFICER**

- Designed and operated major chemical complexes in Europe and Africa.
- Responsible for oversight and leadership of approximately 450 operations personnel.

Professional Experience is continued on page 3...

## **EDUCATION & TRAINING**

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### **University of Stellenbosch**, South Africa

*PhD in Logistics 2004-12-03*

### **University of South Africa**, South Africa

*Master of Business Administration 1988*

### **University of Witwatersrand**

*Bachelor of Science degree in Engineering 1974*

*awarded Siemens Award for Best Student Final Year Thesis*

### **Texas A&M University:** *Executive MBA courses*

### ***Awards and Recognition***

CSCMP: DC Velocity **Rainmaker** of the Year 2013

Global Supply Chain Energy Leaders: Global Energy Logistics Leader of the Year 2013

Global Logistics Team won African Logistics Award for 2013

**USA service:** Served as member of International Trade Advisory Committee for Department of Commerce 2014-2015.

## ACADEMIC EXPERIENCE

ORCID 0000-0001-9303-5998

Lecturer to final year MBA students in Supply Chain Management and Operations Management, Marilyn Davis College of Business, University of Houston-Downtown

Guest Lecturer: University of Jacksonville and University of Houston

## ASSOCIATIONS & CERTIFICATIONS

Council for Supply Chain Management Professionals: *President of Houston Roundtable; Research Strategies Committee Member, Conference Committee member*

Fellow of Institute of Engineering and Technology (UK): *Senior Executive Membership*

Chartered Professional Engineer (UK): *Equivalent to the PE in USA.*

European Engineer; *Senior European Union Engineering Executive Title*

ITAC Committee Member: *International Trade Administration of US Department of Commerce*

## PUBLICATIONS, PRESENTATIONS & PATENTS

*Business Logistics Management: Theory & Practice*, Pienaar and Vogt, Revisions 1 to 5, published by Oxford University Press: Academic Textbook

Vogt, J. J., & Pienaar, W. J. (2007). The cross-dock: a new viewpoint on the definition and the design of the facility. *Southern African Review* Volume 11, Number 1, pp 87-103

Vogt, J. J. (2010), The Successful Cross-Dock Based Supply Chain. *Journal of Business Logistics*, 31: 99-119. doi:[10.1002/j.2158-1592.2010.tb00130.x](https://doi.org/10.1002/j.2158-1592.2010.tb00130.x)

Vogt, J. J., & Pienaar, W. J. (2010). Implementation of Cross-Docks. *Corporate Ownership & Control*, Vol 8, Issue 1 Fall, pp 474-484.

Vogt, J. J., & Pienaar, W. J. (2011). Operational criteria for a successful cross-dock-based supply chain. *Corporate Ownership & Control*, 8(4-1), 193-200. <http://dx.doi.org/10.22495/cocv8i4c1p5>

Vogt, J. J., & Pienaar, W. J. (2013). Choosing a logistics supply chain on the basis of opportunity cost. *Corporate Ownership & Control*, 10(4-2), 291-296. <http://doi.org/10.22495/cocv10i4c2art6>

Vicky Ching Gu, Ph.D.; Jonathan Davis, Ph.D.; Ray Qing Cao, Ph.D.; John Vogt, Ph.D. (2017) The Effect of Externalities on Adoption of Social Customer Relationship Management (SCRM), *IJQI* 3:11

Ping Wang PhD and John Vogt PhD. TMPM-2017-0172 (2018): "Untangling Process Complexity in Logistics Delivery Service with Unpredictable Service Sequence: A Mixed-Method Study of Chemical Tanker Port Call". *Maritime Policy and Management Journal*, Routledge.

John Vogt PhD, Ping Wang PhD. (2018). CSCMP Case Studies Series (Peer Reviewed Academic Series): Strategic Issues with Planning and Scheduling the Marine Movement of Chemicals through a Major Port Under Growth Conditions.

Ping Wang, Ph D, Kathryn Marley PhD, John Vogt PhD, Joan Mileski PhD. "Impacts of Contextual Factors on the LSS Implementation in Logistics: A Case Study for the Port of Houston"; *IJQRM-05-2018-0134: International Journal of Quality & Reliability Management* 2019.

John Vogt PhD, Jonathan Davis, PhD. (2019). "The State of Incoterms® Research": *TransJour-D-19-00025R2: Transportation Journal*.

Jonathan Davis, PhD and John Vogt PhD (2019 submitted). "Incoterms® 2020 issues and missed opportunities". *TransJour-D-19-00098, transportation Journal*.

**Conference Speaker:**

WERC

CSCMP (multiple conferences);

Hanson-Wade (London and Houston) on Supply Chain and Global Trade Management events

Track Chair CSCMP conference 2016 and by request 2017 (best track winner)

Conference Committee member 2018 and 2019

**Published Articles in:**

Offshore Engineer, February 2012

American Shipper, July 2012

DC Velocity, July 2013 – Effective KPIs in logistics.

SupplyChainBrain January 2014 – How do you manage risk in a logistics chain

SupplyChainBrain May 2018- The use and misuse of Incoterms®

SupplyChainBrain July 2018 – Can new technology really save the logistics universe?

SupplyChainBrain October 2019 – Why we need more strategic management in trucking

SupplyChainBrain May 2019 – Why you need an in-house global trade compliance team

Journal of Commerce (JOC) October 2019 - Logistics: The freight forwarding revolution is coming

JOC November 2019 - Use Incoterms® wisely to make contracts effective, efficient

**Patents**

Customs Broker Management System

Visibility Management System

Special Invention for Advanced Business Processes awarded by Halliburton.

## SECTION G

## RESOLUTION 2021-01

### **A RESOLUTION CANVASSING AND CERTIFYING THE RESULTS OF THE LANDOWNER'S ELECTION OF THE TESORO COMMUNITY DEVELOPMENT DISTRICT HELD PURSUANT TO SECTION 190.006(2), FLORIDA STATUTES**

**WHEREAS**, pursuant to Section 190.006(2), Florida Statute, a landowners meeting is required to be held within 90 days of the District's creation and every two years following the creation of a Community Development District for the purpose of electing one (1) supervisor for the District; and

**WHEREAS**, following proper notice of once a week for 2 consecutive weeks in a newspaper of general circulation in the area of the District, the last day of such publication to be not fewer than 14 days or more than 28 days before the date of the election, such landowners meeting was held on November 13, 2020, at which the below-recited persons were duly elected by virtue of the votes cast in their respective favor; and

**WHEREAS**, the Board of Supervisors by means of this Resolution desire to canvas the votes and declare and certify the results of said election;

### **NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE TESORO COMMUNITY DEVELOPMENT DISTRICT:**

1. The following person is found, certified, and declared to have been duly elected as Supervisor of and for the District, having been elected by the votes cast in their favor as follows:

<u><b>Supervisor</b></u>	<u><b># of Votes</b></u>	<u><b>Terms</b></u>
<u>Emily Jones</u>	<u>300</u>	4-Year Term

2. The term of office shall commence immediately upon the adoption of this Resolution:

Adopted this 28<sup>th</sup> day of April, 2021.

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Secretary/Assistant Secretary

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Chairman/Vice Chairman



# SECTION I

**RESOLUTION 2021-02**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE  
TESORO COMMUNITY DEVELOPMENT DISTRICT ELECTING  
THE OFFICERS OF THE DISTRICT AND PROVIDING FOR AN  
EFFECTIVE DATE**

**WHEREAS**, the Tesoro Community Development District (the “District”) is a local unit of special purpose government created and existing pursuant to Chapter 190, Florida Statutes; and

**WHEREAS**, the Board of Supervisors of the District (“Board”) desires to elect the Officers of the District.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF  
SUPERVISORS OF THE TESORO COMMUNITY  
DEVELOPMENT DISTRICT:**

**Section 1.** \_\_\_\_\_ is elected Chairperson.

**Section 2.** \_\_\_\_\_ is elected Vice-Chairperson.

**Section 3.** \_\_\_\_\_ is elected Secretary.

**Section 4.** \_\_\_\_\_ is elected Assistant Secretary.  
\_\_\_\_\_ is elected Assistant Secretary.  
\_\_\_\_\_ is elected Assistant Secretary.  
\_\_\_\_\_ is elected Assistant Secretary.

**Section 5.** \_\_\_\_\_ is elected Treasurer.

**Section 6.** \_\_\_\_\_ is elected Assistant Treasurer.

**Section 7.** This Resolution shall become effective immediately upon its adoption.

**PASSED AND ADOPTED** this 28<sup>th</sup> day of April, 2021.

**ATTEST:**

**TESORO COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Secretary/Assistant Secretary

\_\_\_\_\_  
Chairperson/Vice-Chairperson

## SECTION IV

MINUTES OF MEETING  
TESORO  
COMMUNITY DEVELOPMENT DISTRICT

The Regular meeting of the Board of Supervisors of the Tesoro Community Development District was held Wednesday, August 26, 2020 at 10:00 a.m. via Zoom Video Conferencing, pursuant to Executive Orders 20-52, 20-69, 20-112, 20-150, 20-179, 20-193 and 20-246 issued by Governor DeSantis on March 9, 2020, March 20, 2020, April 29, 2020, June 23, 2020, July 30, 2020, August 7, 2020, and September 30, 2020 respectively, and any extensions or supplements thereof, and pursuant to Section 120.54(5)(b)2., *Florida Statutes*.

Present and constituting a quorum were:

Kathy Fialco	Vice Chairman
Hal Fenner	Treasurer
Rina Osle-Girard	Secretary
Mark Mershon	Assistant Secretary

Also present were:

Jason Showe	District Manager
Bill Capko	District Attorney
William Viasalyers	Field Manager
Glenn Straub	West Coast Investors LLC

**FIRST ORDER OF BUSINESS**

**Roll Call**

Mr. Showe called the meeting to order and called the roll.

**SECOND ORDER OF BUSINESS**

**Public Comment Period**

There being none, the next item followed.

**THIRD ORDER OF BUSINESS**

**Approval of the Minutes of the May 27, 2020 Meeting**

On MOTION by Ms. Osle-Girard seconded by Mr. Mershon with all in favor the minutes of the May 27, 2020 meeting were approved as presented.
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**FOURTH ORDER OF BUSINESS**

**Public Hearing**

On MOTION by Ms. Fialco seconded by Mr. Mershon with all in favor the public hearing was opened.

**A. Consideration of Resolution 2020-02 Adopting the Fiscal Year 2021 Budget and Relating to the Annual Appropriations**

Mr. Showe stated in your agenda package is Resolution 2020-02 adopting the Fiscal Year 2021 budget. The budget is in line with what you approved as your proposed budget earlier in the year and there are no assessment increases and the assessments have remained level at \$40.69 for a developed lot and \$30.52 for an undeveloped unit.

There are no members of the public on the call to provide comment.

On MOTION by Mr. Mershon seconded by Ms. Fialco with all in favor, Resolution 2020-02 Adopting the Fiscal Year 2021 Budget and Relating to the Annual Appropriations, was approved.

**B. Consideration of Resolution 2020-03 Imposing Special Assessments and Certifying an Assessment Roll**

Mr. Showe stated Resolution 2020-03 imposes the special assessments and attached to the resolution will be the adopted budget and the assessment roll that lists every property in the District and the corresponding assessment and this will be transmitted to the tax collector and those assessments are then levied on the tax bill.

There are no members of the public on the call to provide comment.

On MOTION by Mr. Fenner seconded by Mr. Mershon with all in favor, Resolution 2020-03 Imposing Special Assessments and Certifying an Assessment Roll, was approved.

On MOTION by Mr. Mershon seconded by Ms. Fialco with all in favor the public hearing was closed.

**FIFTH ORDER OF BUSINESS**

**Consideration of Resolution 2020-04  
Declaring Vacancies in Seats 4 & 5**

Mr. Showe stated next is Resolution 2020-04 declaring vacancies in seats 4 and 5, which are qualified elector seats and no one qualified for those seats. They are currently occupied by

Mr. Fenner and Mr. Mershon. We will ask the Board to approve the resolution declaring those seats vacant as of November 17, 2020 and will allow Mr. Fenner and Mr. Mershon to hold those seats until such time as the Board appoints qualified electors to those seats. They have to be qualified electors, meaning they have to live in the District and be registered to vote within the District.

Mr. Capko stated that accurately reflects the situation and is the correct action to take at this time.

On MOTION by Mr. Mershon seconded by Mr. Fenner with all in favor, Resolution 2020-04 Declaring Vacancies in Seats 4 and 5, was approved.

Mr. Straub joined the meeting at this time.

#### **SIXTH ORDER OF BUSINESS**

**Consideration of Second Amendment to the Wetland, Lake and Upland Preserve Maintenance Services with Native Lands Management, Inc.**

#### **SEVENTH ORDER OF BUSINESS**

**Consideration of Second Amendment to the Wetlands Boundary and Lake Banks Landscape Maintenance Agreement with Wellington Pro Lawn Care**

Mr. Showe stated we have a second amendment with Native Lands and Wellington Pro to continue their contracts for the upcoming year. The prices remain the same for the upcoming year.

On MOTION by Mr. Mershon seconded by Mr. Fenner with all in favor, the Second Amendment to the Wetland, Lake and Upland Preserve Maintenance Services with Native Lands Management, Inc and the Second Amendment to the Wetlands Boundary and Lake Banks Landscape Maintenance Agreement with Wellington Pro Lawn Care, were approved.

#### **EIGHTH ORDER OF BUSINESS**

**Review and Acceptance of Fiscal Year 2019 Audit Report**

Mr. Showe stated the next item is approval of the Fiscal Year 2019 audit. There are no current year or prior year findings and we are in compliance with all the provisions of the auditor general and this is a clean audit. We transmitted the audit to the State of Florida prior to the statutory deadline.

On MOTION by Mr. Mershon seconded by Ms. Fialco with all in favor, the Fiscal Year 2019 Audit was accepted and Transmittal of the Final Audit to the State of Florida, was ratified.

## **NINTH ORDER OF BUSINESS**

### **Staff Reports**

#### **A. Attorney**

Mr. Capko stated we have been continuing to be in communication with the governor's office regarding the extension of the executive orders allowing for virtual meetings without having a physical quorum present. The current extension runs until October 1, 2020. We will keep in touch with Jason so when you do have your next meeting we will know whether or not we will have to have a physical quorum present or we can have a Zoom meeting.

#### **B. Engineer**

There being none, the next item followed.

#### **C. Manager**

##### **i. Approval of Check Register**

On MOTION by Mr. Fenner seconded by Ms. Fialco with all in favor the check register was approved.

##### **ii. Balance Sheet and Income Statement**

A copy of the financials was included in the agenda package.

##### **iii. Approval of Fiscal Year 2021 Meeting Schedule**

On MOTION by Ms. Fialco seconded by Mr. Mershon with all in favor the notice indicating that the Board will meet on an as needed basis in Fiscal Year 2021 was approved.

Mr. Showe stated the Board has previously approved a landowners meeting for November 13, 2010. That is not a Board meeting and we will coordinate with the Board and staff closer to that meeting date.

**iv. Field Manager's Report**

Mr. Viasalyers stated at a previous meeting staff mentioned to the Board about getting a timer installed on the fountain, staff worked with the fountain vendor to get that done, that is water feature no. 5 and that fountain no longer runs constantly it runs from 8 a.m. to 9 p.m.

Staff is continuing to meet with the lake vendor and landscape vendor on a bi-weekly schedule and any issues we have, have been followed through with Yvonne at the POA and communication there has greatly improved. We have been able to address any resident concerns.

**TENTH ORDER OF BUSINESS**

**Audience Comments**

Mr. Mershon stated William facilitated an excellent tour of the property and helped explain each of the areas and who is responsible for it. I want to thank him for that.

**ELEVENTH ORDER OF BUSINESS**

**Supervisor's Requests**

There being none, the next item followed.

On MOTION by Mr. Mershon seconded by Mr. Fenner with all in favor the meeting adjourned at 10:15 a.m.

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Secretary/Assistant Secretary

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Chairman/Vice Chairman



MINUTES OF LANDOWNERS MEETING  
TESORO  
COMMUNITY DEVELOPMENT DISTRICT

The landowners meeting of the Tesoro Community Development District was held Friday, November 13, 2020 at 10:00 a.m. at the Tesoro Club, 3<sup>rd</sup> Floor, 2000 S.E. Via Tesoro, Port St. Lucie, Florida.

Present were:

Emily Jones  
Jason Showe

**FIRST ORDER OF BUSINESS**

**Determination of Number of Voting Units  
Represented**

Mr. Showe stated we have approximately 712 voting units represented.

**SECOND ORDER OF BUSINESS**

**Call to Order**

Mr. Showe called the landowners meeting to order.

**THIRD ORDER OF BUSINESS**

**Election of a Chairman for the Purpose of  
Conducting the Landowners Meeting**

Mr. Showe stated if there are no objections from any landowner present, I would like to nominate myself as chairperson for purposes of conducting the landowners meeting.

**FOURTH ORDER OF BUSINESS**

**Nominations for Position of Supervisor**

Mr. Showe asked are there any nominations from the floor? Ms. Jones stated I would like to nominate myself, Emily Jones, as supervisor.

**FIFTH ORDER OF BUSINESS**

**Casting of Ballots**

Mr. Showe stated I have been provided a ballot for Emily Jones with 300 votes.

**SIXTH ORDER OF BUSINESS**

**Ballot Tabulation**

Mr. Showe stated Ms. Jones will serve a four year term on the Tesoro Community Development District Board of Supervisors.

**SEVENTH ORDER OF BUSINESS**

**Landowners Questions and Comments**

There being none, the meeting was adjourned.

## SECTION V

## RESOLUTION 2021-03

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE TESORO COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2021/2022 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; ADDRESSING TRANSMITTAL, POSTING AND PUBLICATION REQUIREMENTS; ADDRESSING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the District Manager has heretofore prepared and submitted to the Board of Supervisors (“**Board**”) of the Tesoro Community Development District (“**District**”) prior to June 15, 2021, a proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2021 and ending September 30, 2022 (“**Fiscal Year 2021/2022**”); and

**WHEREAS**, the Board has considered the Proposed Budget and desires to set the required public hearing thereon.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE TESORO COMMUNITY DEVELOPMENT DISTRICT:**

1. **PROPOSED BUDGET APPROVED.** The Proposed Budget prepared by the District Manager for Fiscal Year 2021/2022 attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.

2. **SETTING A PUBLIC HEARING.** A public hearing on said approved Proposed Budget is hereby declared and set for the following date, hour and location:

DATE: August 30, 2021

HOUR: 10:00 a.m.

LOCATION: The Tesoro Club  
2000 SE Via Tesoro Blvd.  
Port St. Lucie, FL 34984

3. **TRANSMITTAL OF PROPOSED BUDGET TO LOCAL GENERAL PURPOSE GOVERNMENT.** The District Manager is hereby directed to submit a copy of the Proposed Budget to St. Lucie County and the City of Port St. Lucie at least 60 days prior to the hearing set above.

4. **POSTING OF PROPOSED BUDGET.** In accordance with Section 189.016, *Florida Statutes*, the District’s Secretary is further directed to post the approved Proposed Budget on the District’s website at least two days before the budget hearing date as set forth in Section 2, and shall remain on the website for at least 45 days.

5. **PUBLICATION OF NOTICE.** Notice of this public hearing shall be published in the manner prescribed in Florida law.

6. **SEVERABILITY.** 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.

7. **EFFECTIVE DATE.** This Resolution shall take effect immediately upon adoption.

**PASSED AND ADOPTED THIS 28<sup>th</sup> DAY OF APRIL, 2021.**

ATTEST:

**TESORO COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Secretary

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

***Tesoro***  
***Community Development District***

***Proposed Budget***  
***FY 2022***



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**1** General Fund

**2-5** General Fund Narrative

**Tesoro**  
Community Development District  
General Fund Budget

	Adopted Budget FY2021	Actual thru 3/31/21	Projected Next 6 Months	Projected thru 9/30/21	Proposed Budget FY2022
<b>Revenues</b>					
Stormwater Fees	\$220,000	\$225,814	\$0	\$225,814	\$227,000
Maintenance Assessments	\$71,321	\$89,617	\$0	\$89,617	\$71,321
Interest Income	\$7,500	\$264	\$264	\$528	\$7,500
Carry Forward Surplus	\$75,008	\$93,847	\$0	\$93,847	\$71,975
<b>Total Revenues</b>	<b>\$ 373,830</b>	<b>\$ 409,541</b>	<b>\$ 264</b>	<b>\$ 409,805</b>	<b>\$ 377,796</b>

**Expenditures**

Administrative

Supervisor Fees	\$4,000	\$0	\$2,000	\$2,000	\$4,000
FICA Expense	\$306	\$0	\$153	\$153	\$306
Engineering	\$5,000	\$211	\$500	\$711	\$5,000
Attorney	\$10,000	\$2,880	\$2,781	\$5,671	\$10,000
Annual Audit	\$2,900	\$0	\$2,900	\$2,900	\$3,000
Assessment Administration	\$2,500	\$2,500	\$0	\$2,500	\$2,500
District Management Fees	\$31,827	\$15,914	\$15,913	\$31,827	\$32,782
Information Technology	\$500	\$250	\$250	\$500	\$950
Website Administration	\$0	\$0	\$0	\$0	\$850
Telephone	\$150	\$0	\$50	\$50	\$150
Postage	\$1,000	\$19	\$300	\$319	\$1,000
Insurance	\$7,016	\$6,707	\$0	\$6,707	\$7,378
Printing & Binding	\$1,000	\$11	\$200	\$211	\$1,000
Legal Advertising	\$1,600	\$491	\$780	\$1,271	\$1,600
Other Current Charges	\$750	\$919	\$388	\$1,302	\$2,000
Office Supplies	\$200	\$1	\$50	\$51	\$200
Dues, Licenses & Subscriptions	\$175	\$175	\$0	\$175	\$175
<b>Administrative Expenses</b>	<b>\$ 68,924</b>	<b>\$ 30,087</b>	<b>\$ 26,260</b>	<b>\$ 56,347</b>	<b>\$ 72,891</b>

Field Operations

Field Management Fees	\$15,914	\$7,957	\$7,957	\$15,914	\$15,914
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West Side

Mitigation Maintenance	\$85,116	\$42,558	\$42,558	\$85,116	\$85,116
Landscaping	\$94,500	\$39,375	\$55,125	\$94,500	\$94,500
Electric	\$10,000	\$1,438	\$2,390	\$3,828	\$10,000
Plant Replacement	\$5,000	\$0	\$1,500	\$1,500	\$5,000
Fountain Repairs	\$5,000	\$0	\$1,500	\$1,500	\$5,000
Contingency	\$5,000	\$0	\$3,000	\$3,000	\$5,000

East Side

Mitigation Monitoring	\$7,500	\$0	\$3,750	\$3,750	\$7,500
Mitigation Maintenance	\$66,876	\$33,438	\$33,438	\$66,876	\$66,876
Plant Replacement	\$5,000	\$0	\$2,500	\$2,500	\$5,000
Contingency	\$5,000	\$0	\$3,000	\$3,000	\$5,000

<b>Field Operations Expenses</b>	<b>\$ 304,906</b>	<b>\$ 124,766</b>	<b>\$ 156,717</b>	<b>\$ 281,483</b>	<b>\$ 304,906</b>
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<b>Total Expenditures</b>	<b>\$ 373,830</b>	<b>\$ 154,853</b>	<b>\$ 182,977</b>	<b>\$ 337,830</b>	<b>\$ 377,796</b>
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<b>Excess Revenues / (Expenditures)</b>	<b>\$ 0</b>	<b>\$ 254,688</b>	<b>\$ (182,713)</b>	<b>\$ 71,975</b>	<b>\$ (0)</b>
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Net Assessments	\$71,321
Add: Discounts & Collections	\$4,552
Gross Assessments	\$75,873

SF Lots*	Per Unit Gross Maintenance Assessment				
	FY2018	FY2019	FY2020	FY2021	FY2022
Developed	\$40.69	\$40.69	\$40.69	\$40.69	\$40.69
Tracts	\$40.69	\$40.69	\$40.69	\$40.69	\$40.69
Undeveloped	\$30.52	\$30.52	\$30.52	\$30.52	\$30.52

\*Undeveloped SF Lots assessed at .75 units



**Tesoro**  
**Community Development District**  
GENERAL FUND BUDGET

**REVENUES:**

**Stormwater Fees**

The District has entered into an agreement with the City of St. Lucie requiring the City to refund to the District 75% of all stormwater fees collected within the District's boundaries.

Description	Amount
Gross Stormwater Revenue	\$325,612
Less: Discount, Tax Collector & Property Appraiser @ 7% (.93)	\$302,819
CDD Amount (75%)	\$227,114
Allowance for Delinquencies	\$(7,114)
<b>NET BUDGET</b>	<b>\$220,000</b>

**Maintenance Assessments**

The District will levy a non-ad valorem special assessment on all taxable property within the District, to fund General Operating and Maintenance Expenditures for the Fiscal Year. This represents the net assessments after discounts and collection fees.

**Interest Income**

The District will invest surplus funds with State Board of Administration.

**Carry Forward Surplus**

The District will utilize a portion of excess funds collected in previous fiscal years.

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**EXPENDITURES:**

**Administrative:**

**Supervisor Fees**

The Florida Statutes allows each board member to receive \$200 per meeting not to exceed \$4,800 in one year. The amount for the fiscal year is based upon 5 supervisors attending 4 monthly meetings.

**FICA Expense**

Represents the Employer's share of Social Security and Medicare taxes withheld from the Board of Supervisors checks.

**Engineering**

The District's engineer will be providing general engineering services to the District, e.g. attendance and preparation for monthly board meetings, review invoices, etc.

**Attorney**

The District's legal counsel will be providing general legal services to the District, e.g. attendance and preparation for monthly meetings, review operating & maintenance contracts, etc.

**Tesoro**  
**Community Development District**  
GENERAL FUND BUDGET

*Annual Audit*

The District is required annually to conduct an audit of its financial records by an Independent Certified Public Accounting Firm. The District is contracted with Grau and Associates, CPA.

*Assessment Administration*

The District has contracted with Governmental Management Services-CF, LLC to levy and administer the collection of non-ad valorem assessment on all assessable property within the District.

*District Management Fees*

The District has contracted with Governmental Management Services - Central Florida, LLC to provide management, accounting and recording secretary services. These services include but are not limited to, advertising, recording and transcribing of Board meetings, administrative services, budget preparation, financial reporting, and assisting with annual audits.

*Information Technology*

Represents costs related to the District's information systems, which include but are not limited to video conferencing services, cloud storage services and servers, security, accounting software, etc.

*Website Maintenance*

Represents the costs associated with monitoring and maintaining the District's website created in accordance with Chapter 189, Florida Statutes. These services include site performance assessments, security and firewall maintenance, updates, document uploads, hosting and domain renewals, website backups, etc.

*Telephone*

The District incurs charges for telephone and facsimile services.

*Postage*

Mailing of agenda packages, overnight deliveries, checks for vendors and other required correspondence.

*Insurance*

The District's general liability and public officials liability coverage is provide by the Florida Insurance Alliance (FIA). FIA specializes in providing insurance coverage to governmental agencies.

*Printing & Binding*

Printing and Binding agenda packages for board meetings, printing of computerized checks, stationary, envelopes etc.

*Legal Advertising*

The District is required to advertise various notices for monthly Board meetings, public hearings etc. in a newspaper of general circulation.

**Tesoro**  
**Community Development District**  
GENERAL FUND BUDGET

*Other Current Charges*

Includes bank charges and any other miscellaneous expenses that are incurred during the year.

*Office Supplies*

Miscellaneous office supplies.

*Dues, Licenses & Subscriptions*

The District is required to pay an annual fee to the Department of Economic Opportunity for \$175. This is the only expense under this category for the District.

**Field Operations:**

*Field Management Fees*

The District has contracted with Governmental Management Services – Central Florida, LLC to provide onsite field management of contracts for the District Services such as landscape and lake maintenance. Services to include onsite inspections, meetings with contractors and monitoring of utility accounts.

**West Side**

*Mitigation Maintenance*

Includes the cutting and removal of exotic and nuisance vegetation from all wetland preserves and their associated buffers within the limits of the US Army Corps of Engineers permit and the SFWMD permit previously issued for the parcel west of Via Tesoro Boulevard within the limits of the Tesoro West project area. Due to the native vegetation on the site and in accordance with the conditions of the Agency permits, hand cutting of vegetation will occur where possible and application of an appropriate herbicide to the cut stumps to inhibit further growth. The District has contracted with Native Lands Management, Inc. for this service.

<b>Description</b>	<b>Monthly</b>	<b>Annually</b>
Mitigation Maintenance	\$7,093	\$85,116
<b>TOTAL</b>		<b>\$85,116</b>

*Landscaping*

Scheduled maintenance consists of trimming vegetation, weed control, edging, blowing, application of herbicides (as permitted), and the removal of debris and trash within the service area. The District has contracted with Wellington Pro Lawn Care for this service.

<b>Description</b>	<b>Monthly</b>	<b>Annually</b>
Landscape Maintenance	\$7,875	\$94,500
<b>TOTAL</b>		<b>\$94,500</b>

**Tesoro**  
**Community Development District**  
GENERAL FUND BUDGET

**Electric**

To record cost of electric services to an irrigation pump. The District has the following utility account with Florida Power & Light.

<b>Description</b>	<b>Monthly</b>	<b>Annually</b>
167 SE Bella Strano #Pump	\$833	\$10,000
<b>TOTAL</b>		<b>\$10,000</b>

**Plant Replacement**

Unscheduled maintenance consists of tree, shrub, and other plant material replacements in various communities.

**Fountain Repairs**

Includes expenses for equipment, supplies, and maintenance for the fountains at the District.

**Contingency**

The current year contingency represents 20% of the mitigation maintenance and 10% of the landscaping costs for any maintenance expenses not included in budget categories or not anticipated in specific line items.

**East Side**

**Mitigation Monitoring**

The District will schedule monitoring of mitigation areas.

**Mitigation Maintenance**

Includes the cutting and removal of exotic and nuisance vegetation from all wetland preserves and their associated buffers within the limits of the US Army corps of Engineers permit and the SFWMD permit previously issued for the parcel east of Via Tesoro Boulevard within the limits of the Tesoro East project area. Due to the native vegetation on the site and in accordance with the conditions of the Agency permits, hand cutting of vegetation will occur where possible and application of an appropriate herbicide to the cut stumps to inhibit further growth. The District has contracted with Native Lands Management, Inc. for this service.

<b>Description</b>	<b>Monthly</b>	<b>Annually</b>
Mitigation Maintenance	\$5,573	\$66,876
<b>TOTAL</b>		<b>\$66,876</b>

**Plant Replacement**

Unscheduled maintenance consists of tree, shrub, and other plant material replacements.

**Contingency**

The current year contingency represents 20% of the mitigation maintenance and 10% of the landscaping costs for any maintenance expenses not anticipated in budget categories.

## SECTION VI



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

951 Yamato Road • Suite 280  
Boca Raton, Florida 33431  
(561) 994-9299 • (800) 299-4728  
Fax (561) 994-5823  
[www.graucpa.com](http://www.graucpa.com)

August 24, 2020

Board of Supervisors  
Tesoro Community Development District  
c/o GMS, LLC  
219 E. Livingston Street  
Orlando, FL 32801

We are pleased to confirm our understanding of the services we are to provide Tesoro Community Development District, St. Lucie County, Florida ("the District") for the fiscal year ended September 30, 2020. 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 Tesoro Community Development District as of and for the fiscal year ended September 30, 2020. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes. This letter serves to renew our agreement and establish the terms and fee for the 2020 audit.

Accounting standards 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

**Audit Objectives**

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

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

and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

### **Examination Objective**

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

### **Other Services**

We will assist in preparing the financial statements and related notes of the District in conformity with U.S. generally accepted accounting principles based on information provided by you. These non-audit 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 the financial statements and all accompanying information as well as all representations contained therein. Further, 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. As part of the audit, we will assist with preparation of your financial statements and related notes 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*. 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 establishing 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 is reliable 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. As part of our engagement, we may propose standard adjusting, or correcting journal entries to your financial statements. You are responsible for reviewing the entries and understanding the nature of the proposed entries and the impact they have on the financial statements.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you

are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

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

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

#### **Audit Procedures—General**

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

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

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

#### **Audit Procedures—Internal Control**

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

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

#### **Audit Procedures—Compliance**

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

#### **Engagement Administration, Fees, and Other**

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



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

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

**IF GRAU & ASSOCIATES HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO ITS DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE PUBLIC RECORDS CUSTODIAN.**

Our fee for these services will not exceed \$2,900 for the September 30, 2020 audit unless there is a change in activity by the District which results in additional audit work or if Bonds are issued.

We will complete the audit within prescribed statutory deadlines, which requires the District to submit its annual audit to the Auditor General no later than nine (9) months after the end of the audited fiscal year, with the understanding that your employees will provide information needed to perform the audit on a timely basis.

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

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

The District may terminate this agreement, with or without consent, upon 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 date of the notice of termination subject to any offsets the District may have against Grau & Associates.

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2019 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Tesoro 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,

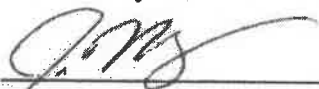
Grau & Associates



\_\_\_\_\_  
Antonio J. Grau

RESPONSE:

This letter correctly sets forth the understanding of Tesoro Community Development District.

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

Title: District Manager\_\_\_\_\_

Date: 11/12/20\_\_\_\_\_



**FICPA Peer Review Program**  
Administered in Florida  
by The Florida Institute of CPAs



**Peer Review  
Program**

**AICPA Peer Review Program**  
Administered in Florida  
by the Florida Institute of CPAs

February 20, 2020

Antonio Grau  
Grau & Associates  
951 Yamato Rd Ste 280  
Boca Raton, FL 33431-1809

Dear Antonio Grau:

It is my pleasure to notify you that on February 20, 2020, 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, 2022. 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  
800-342-3197 ext. 251

Florida Institute of CPAs

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 571202

## SECTION VII

# SECTION A

# SECTION 1

**THE E-VERIFY  
MEMORANDUM OF UNDERSTANDING  
FOR EMPLOYERS**

**ARTICLE I  
PURPOSE AND AUTHORITY**

The parties to this agreement are the Department of Homeland Security (DHS) and the Tesoro Community Development District (Employer). The purpose of this agreement is to set forth terms and conditions which the Employer will follow while participating in E-Verify.

E-Verify is a program that electronically confirms an employee's eligibility to work in the United States after completion of Form I-9, Employment Eligibility Verification (Form I-9). This Memorandum of Understanding (MOU) explains certain features of the E-Verify program and describes specific responsibilities of the Employer, the Social Security Administration (SSA), and DHS.

Authority for the E-Verify program is found in Title IV, Subtitle A, of the Illegal Immigration Reform and Immigrant Responsibility Act of 1996 (IIRIRA), Pub. L. 104-208, 110 Stat. 3009, as amended (8 U.S.C. § 1324a note). The Federal Acquisition Regulation (FAR) Subpart 22.18, "Employment Eligibility Verification" and Executive Order 12989, as amended, provide authority for Federal contractors and subcontractors (Federal contractor) to use E-Verify to verify the employment eligibility of certain employees working on Federal contracts.

**ARTICLE II  
RESPONSIBILITIES**

**A. RESPONSIBILITIES OF THE EMPLOYER**

1. The Employer agrees to display the following notices supplied by DHS in a prominent place that is clearly visible to prospective employees and all employees who are to be verified through the system:
  - a. Notice of E-Verify Participation
  - b. Notice of Right to Work
2. The Employer agrees to provide to the SSA and DHS the names, titles, addresses, and telephone numbers of the Employer representatives to be contacted about E-Verify. The Employer also agrees to keep such information current by providing updated information to SSA and DHS whenever the representatives' contact information changes.
3. The Employer agrees to grant E-Verify access only to current employees who need E-Verify access. Employers must promptly terminate an employee's E-Verify access if the employer is separated from the company or no longer needs access to E-Verify.



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4. The Employer agrees to become familiar with and comply with the most recent version of the E-Verify User Manual.
  5. The Employer agrees that any Employer Representative who will create E-Verify cases will complete the E-Verify Tutorial before that individual creates any cases.
    - a. The Employer agrees that all Employer representatives will take the refresher tutorials when prompted by E-Verify in order to continue using E-Verify. Failure to complete a refresher tutorial will prevent the Employer Representative from continued use of E-Verify.
  6. The Employer agrees to comply with current Form I-9 procedures, with two exceptions:
    - a. If an employee presents a "List B" identity document, the Employer agrees to only accept "List B" documents that contain a photo. (List B documents identified in 8 C.F.R. § 274a.2(b)(1)(B)) can be presented during the Form I-9 process to establish identity.) If an employee objects to the photo requirement for religious reasons, the Employer should contact E-Verify at 888-464-4218.
    - b. If an employee presents a DHS Form I-551 (Permanent Resident Card), Form I-766 (Employment Authorization Document), or U.S. Passport or Passport Card to complete Form I-9, the Employer agrees to make a photocopy of the document and to retain the photocopy with the employee's Form I-9. The Employer will use the photocopy to verify the photo and to assist DHS with its review of photo mismatches that employees contest. DHS may in the future designate other documents that activate the photo screening tool.
- Note: Subject only to the exceptions noted previously in this paragraph, employees still retain the right to present any List A, or List B and List C, document(s) to complete the Form I-9.
7. The Employer agrees to record the case verification number on the employee's Form I-9 or to print the screen containing the case verification number and attach it to the employee's Form I-9.
  8. The Employer agrees that, although it participates in E-Verify, the Employer has a responsibility to complete, retain, and make available for inspection Forms I-9 that relate to its employees, or from other requirements of applicable regulations or laws, including the obligation to comply with the antidiscrimination requirements of section 274B of the INA with respect to Form I-9 procedures.
    - a. The following modified requirements are the only exceptions to an Employer's obligation to not employ unauthorized workers and comply with the anti-discrimination provision of the INA: (1) List B identity documents must have photos, as described in paragraph 6 above; (2) When an Employer confirms the identity and employment eligibility of newly hired employee using E-Verify procedures, the Employer establishes a rebuttable presumption that it has not violated section 274A(a)(1)(A) of the Immigration and Nationality Act (INA) with respect to the hiring of that employee; (3) If the Employer receives a final nonconfirmation for an employee, but continues to employ that person, the Employer must notify DHS and the Employer is subject to a civil money penalty between \$550 and \$1,100 for each failure to notify DHS of continued employment following a final nonconfirmation; (4) If the Employer continues to employ an employee after receiving a final nonconfirmation, then the Employer is subject to a rebuttable presumption that it has knowingly



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employed an unauthorized alien in violation of section 274A(a)(1)(A); and (5) no E-Verify participant is civilly or criminally liable under any law for any action taken in good faith based on information provided through the E-Verify.

b. DHS reserves the right to conduct Form I-9 compliance inspections, as well as any other enforcement or compliance activity authorized by law, including site visits, to ensure proper use of E-Verify.

9. The Employer is strictly prohibited from creating an E-Verify case before the employee has been hired, meaning that a firm offer of employment was extended and accepted and Form I-9 was completed. The Employer agrees to create an E-Verify case for new employees within three Employer business days after each employee has been hired (after both Sections 1 and 2 of Form I-9 have been completed), and to complete as many steps of the E-Verify process as are necessary according to the E-Verify User Manual. If E-Verify is temporarily unavailable, the three-day time period will be extended until it is again operational in order to accommodate the Employer's attempting, in good faith, to make inquiries during the period of unavailability.

10. The Employer agrees not to use E-Verify for pre-employment screening of job applicants, in support of any unlawful employment practice, or for any other use that this MOU or the E-Verify User Manual does not authorize.

11. The Employer must use E-Verify for all new employees. The Employer will not verify selectively and will not verify employees hired before the effective date of this MOU. Employers who are Federal contractors may qualify for exceptions to this requirement as described in Article II.B of this MOU.

12. The Employer agrees to follow appropriate procedures (see Article III below) regarding tentative nonconfirmations. The Employer must promptly notify employees in private of the finding and provide them with the notice and letter containing information specific to the employee's E-Verify case. The Employer agrees to provide both the English and the translated notice and letter for employees with limited English proficiency to employees. The Employer agrees to provide written referral instructions to employees and instruct affected employees to bring the English copy of the letter to the SSA. The Employer must allow employees to contest the finding, and not take adverse action against employees if they choose to contest the finding, while their case is still pending. Further, when employees contest a tentative nonconfirmation based upon a photo mismatch, the Employer must take additional steps (see Article III.B. below) to contact DHS with information necessary to resolve the challenge.

13. The Employer agrees not to take any adverse action against an employee based upon the employee's perceived employment eligibility status while SSA or DHS is processing the verification request unless the Employer obtains knowledge (as defined in 8 C.F.R. § 274a.1(l)) that the employee is not work authorized. The Employer understands that an initial inability of the SSA or DHS automated verification system to verify work authorization, a tentative nonconfirmation, a case in continuance (indicating the need for additional time for the government to resolve a case), or the finding of a photo mismatch, does not establish, and should not be interpreted as, evidence that the employee is not work authorized. In any of such cases, the employee must be provided a full and fair opportunity to contest the finding, and if he or she does so, the employee may not be terminated or suffer any adverse employment consequences based upon the employee's perceived employment eligibility status

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(including denying, reducing, or extending work hours, delaying or preventing training, requiring an employee to work in poorer conditions, withholding pay, refusing to assign the employee to a Federal contract or other assignment, or otherwise assuming that he or she is unauthorized to work) until and unless secondary verification by SSA or DHS has been completed and a final nonconfirmation has been issued. If the employee does not choose to contest a tentative nonconfirmation or a photo mismatch or if a secondary verification is completed and a final nonconfirmation is issued, then the Employer can find the employee is not work authorized and terminate the employee's employment. Employers or employees with questions about a final nonconfirmation may call E-Verify at 1-888-464-4218 (customer service) or 1-888-897-7781 (worker hotline).

14. The Employer agrees to comply with Title VII of the Civil Rights Act of 1964 and section 274B of the INA as applicable by not discriminating unlawfully against any individual in hiring, firing, employment eligibility verification, or recruitment or referral practices because of his or her national origin or citizenship status, or by committing discriminatory documentary practices. The Employer understands that such illegal practices can include selective verification or use of E-Verify except as provided in part D below, or discharging or refusing to hire employees because they appear or sound "foreign" or have received tentative nonconfirmations. The Employer further understands that any violation of the immigration-related unfair employment practices provisions in section 274B of the INA could subject the Employer to civil penalties, back pay awards, and other sanctions, and violations of Title VII could subject the Employer to back pay awards, compensatory and punitive damages. Violations of either section 274B of the INA or Title VII may also lead to the termination of its participation in E-Verify. If the Employer has any questions relating to the anti-discrimination provision, it should contact OSC at 1-800-255-8155 or 1-800-237-2515 (TDD).

15. The Employer agrees that it will use the information it receives from E-Verify only to confirm the employment eligibility of employees as authorized by this MOU. The Employer agrees that it will safeguard this information, and means of access to it (such as PINS and passwords), to ensure that it is not used for any other purpose and as necessary to protect its confidentiality, including ensuring that it is not disseminated to any person other than employees of the Employer who are authorized to perform the Employer's responsibilities under this MOU, except for such dissemination as may be authorized in advance by SSA or DHS for legitimate purposes.

16. The Employer agrees to notify DHS immediately in the event of a breach of personal information. Breaches are defined as loss of control or unauthorized access to E-Verify personal data. All suspected or confirmed breaches should be reported by calling 1-888-464-4218 or via email at [E-Verify@dhs.gov](mailto:E-Verify@dhs.gov). Please use "Privacy Incident – Password" in the subject line of your email when sending a breach report to E-Verify.

17. The Employer acknowledges that the information it receives from SSA is governed by the Privacy Act (5 U.S.C. § 552a(i)(1) and (3)) and the Social Security Act (42 U.S.C. 1306(a)). Any person who obtains this information under false pretenses or uses it for any purpose other than as provided for in this MOU may be subject to criminal penalties.

18. The Employer agrees to cooperate with DHS and SSA in their compliance monitoring and evaluation of E-Verify, which includes permitting DHS, SSA, their contractors and other agents, upon

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reasonable notice, to review Forms I-9 and other employment records and to interview it and its employees regarding the Employer's use of E-Verify, and to respond in a prompt and accurate manner to DHS requests for information relating to their participation in E-Verify.

19. The Employer shall not make any false or unauthorized claims or references about its participation in E-Verify on its website, in advertising materials, or other media. The Employer shall not describe its services as federally-approved, federally-certified, or federally-recognized, or use language with a similar intent on its website or other materials provided to the public. Entering into this MOU does not mean that E-Verify endorses or authorizes your E-Verify services and any claim to that effect is false.

20. The Employer shall not state in its website or other public documents that any language used therein has been provided or approved by DHS, USCIS or the Verification Division, without first obtaining the prior written consent of DHS.

21. The Employer agrees that E-Verify trademarks and logos may be used only under license by DHS/USCIS (see [M-795 \(Web\)](#)) and, other than pursuant to the specific terms of such license, may not be used in any manner that might imply that the Employer's services, products, websites, or publications are sponsored by, endorsed by, licensed by, or affiliated with DHS, USCIS, or E-Verify.

22. The Employer understands that if it uses E-Verify procedures for any purpose other than as authorized by this MOU, the Employer may be subject to appropriate legal action and termination of its participation in E-Verify according to this MOU.

## **B. RESPONSIBILITIES OF FEDERAL CONTRACTORS**

1. If the Employer is a Federal contractor with the FAR E-Verify clause subject to the employment verification terms in Subpart 22.18 of the FAR, it will become familiar with and comply with the most current version of the E-Verify User Manual for Federal Contractors as well as the E-Verify Supplemental Guide for Federal Contractors.

2. In addition to the responsibilities of every employer outlined in this MOU, the Employer understands that if it is a Federal contractor subject to the employment verification terms in Subpart 22.18 of the FAR it must verify the employment eligibility of any "employee assigned to the contract" (as defined in FAR 22.1801). Once an employee has been verified through E-Verify by the Employer, the Employer may not create a second case for the employee through E-Verify.

a. An Employer that is not enrolled in E-Verify as a Federal contractor at the time of a contract award must enroll as a Federal contractor in the E-Verify program within 30 calendar days of contract award and, within 90 days of enrollment, begin to verify employment eligibility of new hires using E-Verify. The Employer must verify those employees who are working in the United States, whether or not they are assigned to the contract. Once the Employer begins verifying new hires, such verification of new hires must be initiated within three business days after the hire date. Once enrolled in E-Verify as a Federal contractor, the Employer must begin verification of employees assigned to the contract within 90 calendar days after the date of enrollment or within 30 days of an employee's assignment to the contract, whichever date is later.

- b. Employers enrolled in E-Verify as a Federal contractor for 90 days or more at the time of a contract award must use E-Verify to begin verification of employment eligibility for new hires of the Employer who are working in the United States, whether or not assigned to the contract, within three business days after the date of hire. If the Employer is enrolled in E-Verify as a Federal contractor for 90 calendar days or less at the time of contract award, the Employer must, within 90 days of enrollment, begin to use E-Verify to initiate verification of new hires of the contractor who are working in the United States, whether or not assigned to the contract. Such verification of new hires must be initiated within three business days after the date of hire. An Employer enrolled as a Federal contractor in E-Verify must begin verification of each employee assigned to the contract within 90 calendar days after date of contract award or within 30 days after assignment to the contract, whichever is later.
- c. Federal contractors that are institutions of higher education (as defined at 20 U.S.C. 1001(a)), state or local governments, governments of Federally recognized Indian tribes, or sureties performing under a takeover agreement entered into with a Federal agency under a performance bond may choose to only verify new and existing employees assigned to the Federal contract. Such Federal contractors may, however, elect to verify all new hires, and/or all existing employees hired after November 6, 1986. Employers in this category must begin verification of employees assigned to the contract within 90 calendar days after the date of enrollment or within 30 days of an employee's assignment to the contract, whichever date is later.
- d. Upon enrollment, Employers who are Federal contractors may elect to verify employment eligibility of all existing employees working in the United States who were hired after November 6, 1986, instead of verifying only those employees assigned to a covered Federal contract. After enrollment, Employers must elect to verify existing staff following DHS procedures and begin E-Verify verification of all existing employees within 180 days after the election.
- e. The Employer may use a previously completed Form I-9 as the basis for creating an E-Verify case for an employee assigned to a contract as long as:
  - i. That Form I-9 is complete (including the SSN) and complies with Article II.A.6,
  - ii. The employee's work authorization has not expired, and
  - iii. The Employer has reviewed the Form I-9 information either in person or in communications with the employee to ensure that the employee's Section 1, Form I-9 attestation has not changed (including, but not limited to, a lawful permanent resident alien having become a naturalized U.S. citizen).
- f. The Employer shall complete a new Form I-9 consistent with Article II.A.6 or update the previous Form I-9 to provide the necessary information if:
  - i. The Employer cannot determine that Form I-9 complies with Article II.A.6,
  - ii. The employee's basis for work authorization as attested in Section 1 has expired or changed, or
  - iii. The Form I-9 contains no SSN or is otherwise incomplete.

Note: If Section 1 of Form I-9 is otherwise valid and up-to-date and the form otherwise complies with



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Article II.C.5, but reflects documentation (such as a U.S. passport or Form I-551) that expired after completing Form I-9, the Employer shall not require the production of additional documentation, or use the photo screening tool described in Article II.A.5, subject to any additional or superseding instructions that may be provided on this subject in the E-Verify User Manual.

g. The Employer agrees not to require a second verification using E-Verify of any assigned employee who has previously been verified as a newly hired employee under this MOU or to authorize verification of any existing employee by any Employer that is not a Federal contractor based on this Article.

3. The Employer understands that if it is a Federal contractor, its compliance with this MOU is a performance requirement under the terms of the Federal contract or subcontract, and the Employer consents to the release of information relating to compliance with its verification responsibilities under this MOU to contracting officers or other officials authorized to review the Employer's compliance with Federal contracting requirements.

### **C. RESPONSIBILITIES OF SSA**

1. SSA agrees to allow DHS to compare data provided by the Employer against SSA's database. SSA sends DHS confirmation that the data sent either matches or does not match the information in SSA's database.

2. SSA agrees to safeguard the information the Employer provides through E-Verify procedures. SSA also agrees to limit access to such information, as is appropriate by law, to individuals responsible for the verification of Social Security numbers or responsible for evaluation of E-Verify or such other persons or entities who may be authorized by SSA as governed by the Privacy Act (5 U.S.C. § 552a), the Social Security Act (42 U.S.C. 1306(a)), and SSA regulations (20 CFR Part 401).

3. SSA agrees to provide case results from its database within three Federal Government work days of the initial inquiry. E-Verify provides the information to the Employer.

4. SSA agrees to update SSA records as necessary if the employee who contests the SSA tentative nonconfirmation visits an SSA field office and provides the required evidence. If the employee visits an SSA field office within the eight Federal Government work days from the date of referral to SSA, SSA agrees to update SSA records, if appropriate, within the eight-day period unless SSA determines that more than eight days may be necessary. In such cases, SSA will provide additional instructions to the employee. If the employee does not visit SSA in the time allowed, E-Verify may provide a final nonconfirmation to the employer.

Note: If an Employer experiences technical problems, or has a policy question, the employer should contact E-Verify at 1-888-464-4218.

### **D. RESPONSIBILITIES OF DHS**

1. DHS agrees to provide the Employer with selected data from DHS databases to enable the Employer to conduct, to the extent authorized by this MOU:

a. Automated verification checks on alien employees by electronic means, and

- b. Photo verification checks (when available) on employees.
2. DHS agrees to assist the Employer with operational problems associated with the Employer's participation in E-Verify. DHS agrees to provide the Employer names, titles, addresses, and telephone numbers of DHS representatives to be contacted during the E-Verify process.
3. DHS agrees to provide to the Employer with access to E-Verify training materials as well as an E-Verify User Manual that contain instructions on E-Verify policies, procedures, and requirements for both SSA and DHS, including restrictions on the use of E-Verify.
4. DHS agrees to train Employers on all important changes made to E-Verify through the use of mandatory refresher tutorials and updates to the E-Verify User Manual. Even without changes to E-Verify, DHS reserves the right to require employers to take mandatory refresher tutorials.
5. DHS agrees to provide to the Employer a notice, which indicates the Employer's participation in E-Verify. DHS also agrees to provide to the Employer anti-discrimination notices issued by the Office of Special Counsel for Immigration-Related Unfair Employment Practices (OSC), Civil Rights Division, U.S. Department of Justice.
6. DHS agrees to issue each of the Employer's E-Verify users a unique user identification number and password that permits them to log in to E-Verify.
7. DHS agrees to safeguard the information the Employer provides, and to limit access to such information to individuals responsible for the verification process, for evaluation of E-Verify, or to such other persons or entities as may be authorized by applicable law. Information will be used only to verify the accuracy of Social Security numbers and employment eligibility, to enforce the INA and Federal criminal laws, and to administer Federal contracting requirements.
8. DHS agrees to provide a means of automated verification that provides (in conjunction with SSA verification procedures) confirmation or tentative nonconfirmation of employees' employment eligibility within three Federal Government work days of the initial inquiry.
9. DHS agrees to provide a means of secondary verification (including updating DHS records) for employees who contest DHS tentative nonconfirmations and photo mismatch tentative nonconfirmations. This provides final confirmation or nonconfirmation of the employees' employment eligibility within 10 Federal Government work days of the date of referral to DHS, unless DHS determines that more than 10 days may be necessary. In such cases, DHS will provide additional verification instructions.

### **ARTICLE III**

#### **REFERRAL OF INDIVIDUALS TO SSA AND DHS**

##### **A. REFERRAL TO SSA**

1. If the Employer receives a tentative nonconfirmation issued by SSA, the Employer must print the notice as directed by E-Verify. The Employer must promptly notify employees in private of the finding and provide them with the notice and letter containing information specific to the employee's E-Verify

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case. The Employer also agrees to provide both the English and the translated notice and letter for employees with limited English proficiency to employees. The Employer agrees to provide written referral instructions to employees and instruct affected employees to bring the English copy of the letter to the SSA. The Employer must allow employees to contest the finding, and not take adverse action against employees if they choose to contest the finding, while their case is still pending.

2. The Employer agrees to obtain the employee's response about whether he or she will contest the tentative nonconfirmation as soon as possible after the Employer receives the tentative nonconfirmation. Only the employee may determine whether he or she will contest the tentative nonconfirmation.
3. After a tentative nonconfirmation, the Employer will refer employees to SSA field offices only as directed by E-Verify. The Employer must record the case verification number, review the employee information submitted to E-Verify to identify any errors, and find out whether the employee contests the tentative nonconfirmation. The Employer will transmit the Social Security number, or any other corrected employee information that SSA requests, to SSA for verification again if this review indicates a need to do so.
4. The Employer will instruct the employee to visit an SSA office within eight Federal Government work days. SSA will electronically transmit the result of the referral to the Employer within 10 Federal Government work days of the referral unless it determines that more than 10 days is necessary.
5. While waiting for case results, the Employer agrees to check the E-Verify system regularly for case updates.
6. The Employer agrees not to ask the employee to obtain a printout from the Social Security Administration number database (the Numident) or other written verification of the SSN from the SSA.

## **B. REFERRAL TO DHS**

1. If the Employer receives a tentative nonconfirmation issued by DHS, the Employer must promptly notify employees in private of the finding and provide them with the notice and letter containing information specific to the employee's E-Verify case. The Employer also agrees to provide both the English and the translated notice and letter for employees with limited English proficiency to employees. The Employer must allow employees to contest the finding, and not take adverse action against employees if they choose to contest the finding, while their case is still pending.
2. The Employer agrees to obtain the employee's response about whether he or she will contest the tentative nonconfirmation as soon as possible after the Employer receives the tentative nonconfirmation. Only the employee may determine whether he or she will contest the tentative nonconfirmation.
3. The Employer agrees to refer individuals to DHS only when the employee chooses to contest a tentative nonconfirmation.
4. If the employee contests a tentative nonconfirmation issued by DHS, the Employer will instruct the

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employee to contact DHS through its toll-free hotline (as found on the referral letter) within eight Federal Government work days.

5. If the Employer finds a photo mismatch, the Employer must provide the photo mismatch tentative nonconfirmation notice and follow the instructions outlined in paragraph 1 of this section for tentative nonconfirmations, generally.

6. The Employer agrees that if an employee contests a tentative nonconfirmation based upon a photo mismatch, the Employer will send a copy of the employee's Form I-551, Form I-766, U.S. Passport, or passport card to DHS for review by:

- a. Scanning and uploading the document, or
- b. Sending a photocopy of the document by express mail (furnished and paid for by the employer).

7. The Employer understands that if it cannot determine whether there is a photo match/mismatch, the Employer must forward the employee's documentation to DHS as described in the preceding paragraph. The Employer agrees to resolve the case as specified by the DHS representative who will determine the photo match or mismatch.

8. DHS will electronically transmit the result of the referral to the Employer within 10 Federal Government work days of the referral unless it determines that more than 10 days is necessary.

9. While waiting for case results, the Employer agrees to check the E-Verify system regularly for case updates.

## **ARTICLE IV SERVICE PROVISIONS**

### **A. NO SERVICE FEES**

1. SSA and DHS will not charge the Employer for verification services performed under this MOU. The Employer is responsible for providing equipment needed to make inquiries. To access E-Verify, an Employer will need a personal computer with Internet access.

## **ARTICLE V MODIFICATION AND TERMINATION**

### **A. MODIFICATION**

1. This MOU is effective upon the signature of all parties and shall continue in effect for as long as the SSA and DHS operates the E-Verify program unless modified in writing by the mutual consent of all parties.

2. Any and all E-Verify system enhancements by DHS or SSA, including but not limited to E-Verify checking against additional data sources and instituting new verification policies or procedures, will be covered under this MOU and will not cause the need for a supplemental MOU that outlines these changes.



Company ID Number: 1635009

## **B. TERMINATION**

1. The Employer may terminate this MOU and its participation in E-Verify at any time upon 30 days prior written notice to the other parties.
2. Notwithstanding Article V, part A of this MOU, DHS may terminate this MOU, and thereby the Employer's participation in E-Verify, with or without notice at any time if deemed necessary because of the requirements of law or policy, or upon a determination by SSA or DHS that there has been a breach of system integrity or security by the Employer, or a failure on the part of the Employer to comply with established E-Verify procedures and/or legal requirements. The Employer understands that if it is a Federal contractor, termination of this MOU by any party for any reason may negatively affect the performance of its contractual responsibilities. Similarly, the Employer understands that if it is in a state where E-Verify is mandatory, termination of this by any party MOU may negatively affect the Employer's business.
3. An Employer that is a Federal contractor may terminate this MOU when the Federal contract that requires its participation in E-Verify is terminated or completed. In such cases, the Federal contractor must provide written notice to DHS. If an Employer that is a Federal contractor fails to provide such notice, then that Employer will remain an E-Verify participant, will remain bound by the terms of this MOU that apply to non-Federal contractor participants, and will be required to use the E-Verify procedures to verify the employment eligibility of all newly hired employees.
4. The Employer agrees that E-Verify is not liable for any losses, financial or otherwise, if the Employer is terminated from E-Verify.

## **ARTICLE VI PARTIES**

- A. Some or all SSA and DHS responsibilities under this MOU may be performed by contractor(s), and SSA and DHS may adjust verification responsibilities between each other as necessary. By separate agreement with DHS, SSA has agreed to perform its responsibilities as described in this MOU.
- B. Nothing in this MOU is intended, or should be construed, to create any right or benefit, substantive or procedural, enforceable at law by any third party against the United States, its agencies, officers, or employees, or against the Employer, its agents, officers, or employees.
- C. The Employer may not assign, directly or indirectly, whether by operation of law, change of control or merger, all or any part of its rights or obligations under this MOU without the prior written consent of DHS, which consent shall not be unreasonably withheld or delayed. Any attempt to sublicense, assign, or transfer any of the rights, duties, or obligations herein is void.
- D. Each party shall be solely responsible for defending any claim or action against it arising out of or related to E-Verify or this MOU, whether civil or criminal, and for any liability wherefrom, including (but not limited to) any dispute between the Employer and any other person or entity regarding the applicability of Section 403(d) of IIRIRA to any action taken or allegedly taken by the Employer.
- E. The Employer understands that its participation in E-Verify is not confidential information and may be disclosed as authorized or required by law and DHS or SSA policy, including but not limited to,

Company ID Number: 1635009

Congressional oversight, E-Verify publicity and media inquiries, determinations of compliance with Federal contractual requirements, and responses to inquiries under the Freedom of Information Act (FOIA).

F. The individuals whose signatures appear below represent that they are authorized to enter into this MOU on behalf of the Employer and DHS respectively. The Employer understands that any inaccurate statement, representation, data or other information provided to DHS may subject the Employer, its subcontractors, its employees, or its representatives to: (1) prosecution for false statements pursuant to 18 U.S.C. 1001 and/or; (2) immediate termination of its MOU and/or; (3) possible debarment or suspension.

G. The foregoing constitutes the full agreement on this subject between DHS and the Employer.

**To be accepted as an E-Verify participant, you should only sign the Employer's Section of the signature page. If you have any questions, contact E-Verify at 1-888-464-4218.**



Company ID Number: 1635009

**Approved by:**

<b>Employer</b> Tesoro Community Development District	
<b>Name (Please Type or Print)</b> Darren De Santis	<b>Title</b>
<b>Signature</b> Electronically Signed	<b>Date</b> 01/27/2021
<b>Department of Homeland Security – Verification Division</b>	
<b>Name (Please Type or Print)</b> USCIS Verification Division	<b>Title</b>
<b>Signature</b> Electronically Signed	<b>Date</b> 01/27/2021



Company ID Number: 1635009

Information Required for the E-Verify Program	
Information relating to your Company:	
Company Name	Tesoro Community Development District
Company Facility Address	219 E. Livingston St Orlando, FL 32801
Company Alternate Address	
County or Parish	ORANGE
Employer Identification Number	202373312
North American Industry Classification Systems Code	925
Parent Company	
Number of Employees	1 to 4
Number of Sites Verified for	1



**Company ID Number:** 1635009

**Are you verifying for more than 1 site? If yes, please provide the number of sites verified for in each State:**

FLORIDA

1 site(s)

**Company ID Number:** 1635009

**Information relating to the Program Administrator(s) for your Company on policy questions or operational problems:**

Name Kelly Adams  
Phone Number (865) 717 - 7700  
Fax Number  
Email Address kadams@gmstnn.com

Name Darren A De Santis  
Phone Number (954) 721 - 8681 ext. 208  
Fax Number  
Email Address ddesantis@gmssf.com



**Company ID Number: 1635009**

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## SECTION C



# SECTION 1

# Tesoro

## Community Development District

### Check Run Summary

08/01/20 - 03/31/21

Fund	Date	Check No.'s		Amount
General Fund	8/7/20	941	\$	3,989.14
	8/14/20	942-943	\$	2,068.00
	8/26/20	944	\$	7,875.00
	8/28/20	945	\$	12,666.00
	9/16/20	946	\$	4,019.51
	9/23/20	947-952	\$	28,467.05
	10/1/20	953-954	\$	2,513.34
	10/14/20	955	\$	4,033.20
	10/27/20	956-959	\$	20,752.62
	10/29/20	960-961	\$	145.25
	11/12/21	962-963	\$	4,195.62
	12/7/20	964-966	\$	8,464.62
	12/10/20	967-968	\$	13,424.75
	12/11/20	969	\$	4,026.49
	1/8/21	970	\$	167.50
	1/18/21	971-972	\$	20,541.00
	1/20/21	973	\$	7,875.00
	1/26/21	974-975	\$	4,128.80
	2/2/21	976	\$	12,666.00
	2/18/21	977-980	\$	26,210.46
	2/24/21	981-982	\$	1,151.15
	3/8/21	983	\$	105.70
	3/17/21	984	\$	2,987.34
			\$	<b>192,473.54</b>



AP300R  
\*\*\* CHECK DATES 08/01/2020 - 03/31/2021 \*\*\*  
YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 4/21/21  
TESORO CDD  
BANK A TESORO CDD

CHECK DATE	VEND#	.....INVOICE.....	DATE	INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT	#
9/23/20	00007	6/09/20	7-033-42	202005	310-51300-42000						*	15.59		
			DELIVERY FEE	05/29/20										
8/25/20		7-104-03	202008	310-51300-42000							*	72.54		
			DELIVERY FEE	08/19/20										
9/23/20	00008	9/03/20	WGC-1371	202008	310-51300-31500						*	871.00	88.13	000948
			REVIEW/PREPARE											
9/23/20	00017	9/16/20	4209	202009	320-53800-46200					LEWIS, LONGMAN & WALKER, PA	*	7,093.00	871.00	000949
			WESTLK/WETLAND	SEPT 2020										
9/16/20		4209	202009	330-53800-46200							*	5,573.00		
			EASTLK/WETLAND	SEPT 2020										
9/23/20	00005	8/31/20	00034949	202008	310-51300-48000					NATIVE LANDS MANAGEMENT, INC.	*	259.92	12,666.00	000950
			NOT OF BUDGET	08/05/20										
9/23/20	00026	9/01/20	99883	202009	320-53800-47300					TREASURE COAST NEWSPAPER	*	7,875.00	259.92	000951
			LANDSCAPE MAINT	09/2020										
10/01/20	00007	9/15/20	7-123-34	202009	310-51300-42000					WELLINGTON PRO LAWN	*	13.34	7,875.00	000952
			DELIVERY FEE	09/03/20										
10/01/20	00004	9/15/20	334	202010	310-51300-31700					FEDEX	*	2,500.00	13.34	000953
			ASSESSMENT ROLL	CRTP FY21										
10/14/20	00004	10/01/20	335	202010	310-51300-34000					GOVERNMENTAL MANAGEMENT SERVICES	*	2,652.25	2,500.00	000954
			MANAGEMENT FEES	10/2020										
10/01/20		335	202010	310-51300-35100							*	41.67		
			INFORMATION TECH	10/2020										
10/01/20		335	202010	310-51300-51000							*	.36		
			OFFICE SUPPLIES											
10/01/20		335	202010	310-51300-42000							*	6.00		
			POSTAGES											
10/01/20		335	202010	310-51300-42500							*	6.75		
			COPIES											
10/01/20		336	202010	320-53800-12000							*	1,326.17	4,033.20	000955
			FIELD MANAGEMENT	10/2020										
										GOVERNMENTAL MANAGEMENT SERVICES				
										TES	--	TESORO	--	IARAUJO



CHECK DATE	VEND#	INVOICE DATE	INVOICE DATE	EXPENSED TO YRMO	DPT	ACT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT	#
12/07/20	00005	10/31/20	00035751	202010	310	51300	48000		NOT OF LANDOWNER 10/23-30	*	379.62	379.62	000965
12/07/20	00026	11/03/20	100470	202011	320	53800	47300		TREASURE COAST NEWSPAPER	*	7,875.00	7,875.00	000965
12/10/20	00035	11/16/20	2016 108	202011	310	51300	49000		WELLINGTON PRO LAWN	*	758.75	7,875.00	000966
12/10/20	00017	11/19/20	4256	202011	320	53800	46200		MICHELLE FRANKLIN, PROP APPRAISER	*	7,093.00	758.75	000967
12/10/20	00017	11/19/20	4256	202011	330	53800	46200		EASTLK/WETLAND NOV 2020	*	5,573.00	758.75	000966
12/11/20	00004	12/01/20	340	202012	310	51300	34000		NATIVE LANDS MANAGEMENT, INC.	*	2,652.25	12,666.00	000968
12/01/20	340	202012	310-51300-35100						MANAGEMENT FEES - DEC20	*	41.67	2,652.25	000968
12/01/20	340	202012	310-51300-51000						TECHNOLOGY FEES - DEC20	*	.15	41.67	000968
12/01/20	340	202012	310-51300-42000						OFFICE SUPPLIES	*	2.50	.15	000968
12/01/20	340	202012	310-51300-42500						POSTAGE	*	3.75	2.50	000968
12/01/20	341	202012	320-53800-12000						COPIES	*	1,326.17	3.75	000968
12/01/20	341	202012	320-53800-42500						FIELD MANAGEMENT - DEC20	*	1,326.17	1,326.17	000968
1/08/21	00008	1/07/21	WGC-1388	202012	310	51300	31500		GOVERNMENTAL MANAGEMENT SERVICES	*	167.50	4,026.49	000969
1/18/21	00017	12/15/20	4278	202012	320	53800	46200		LEWIS, LONGMAN & WALKER, PA	*	167.50	167.50	000970
12/15/20	4278	202012	330-53800-46200						WESTLK/WETLAND DEC 2020	*	7,093.00	167.50	000970
12/15/20	4278	202012	330-53800-46200						EASTLK/WETLAND DEC 2020	*	5,573.00	7,093.00	000970
1/18/21	00026	12/08/20	100801	202012	320	53800	47300		NATIVE LANDS MANAGEMENT, INC.	*	7,875.00	12,666.00	000971
12/08/20	100801	202012	320-53800-47300						LANDSCAPE MAINT DEC/2020	*	7,875.00	12,666.00	000971
12/08/20	100801	202012	320-53800-47300						WELLINGTON PRO LAWN	*	7,875.00	7,875.00	000972

CHECK DATE	VEND#	INVOICE DATE	INVOICE YRMO	EXPENSED TO... DPT	ACT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
1/20/21	00026	1/10/21	101080	202101	320-53800-47300			WELLINGTON PRO LAWN	*	7,875.00	
								MONTHLY LANDSCAPE MAINTJAN			
1/26/21	00006	12/31/20	90537	202012	310-51300-31100			DRAINAGE EASEMENTS DEC	*	105.00	7,875.00 000973
1/26/21	00004	1/01/21	342	202101	310-51300-34000			MANAGEMENT FEES JAN 2021	*	2,652.25	105.00 000974
		1/01/21	342	202101	310-51300-35100			INFORMATION TECH JAN2021	*	41.67	
		1/01/21	342	202101	310-51300-51000			OFFICE SUPPLIES	*	.21	
		1/01/21	342	202101	310-51300-42000			POSTAGE	*	3.50	
		1/01/21	343	202101	320-53800-12000			FIELD MANAGEMENT JAN2021	*	1,326.17	
								GOVERNMENTAL MANAGEMENT SERVICES			4,023.80 000975
2/02/21	00017	1/15/21	4299	202101	320-53800-46200			WETLAND LAKE MAINT JAN21	*	6,333.00	
		1/15/21	4299	202101	330-53800-46200			WETLAND LAKE MIANT JAN21	*	6,333.00	
								NATIVE LANDS MANAGEMENT, INC.			12,666.00 000976
2/18/21	00004	2/01/21	344	202002	310-51300-34000			MANAGEMENT FEES FEB 2021	*	2,652.25	
		2/01/21	344	202002	310-51300-35200			INFORMATION TECH FEB2021	*	41.67	
		2/01/21	344	202002	310-51300-42000			POSTAGE	*	1.53	
		2/01/21	344	202002	310-51300-51000			COPIES	*	20.25	
		2/01/21	345	202002	320-53800-12000			FIELD MANAGEMENT FEB2021	*	1,326.17	
		2/01/21	345	202002	310-51300-42500			OFFICE SUPPLIES	*	15.09	
								GOVERNMENTAL MANAGEMENT SERVICES			4,056.96 000977
2/18/21	00008	2/10/21	WGC-1394	202101	310-51300-31500			PREP AND ATTENDED BOS MTG	*	1,621.50	
								LEWIS, LONGMAN & WALKER, PA			1,621.50 000978
2/18/21	00017	2/15/21	4321	202102	330-53800-46200			WETLAND/LAKE MAINT FEB	*	5,573.00	

CHECK DATE	VEND#	INVOICE DATE	EXPENSED TO... YRMO DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
2/15/21	00026	4321	202102 320-53800-46200		NATIVE LANDS MANAGEMENT, INC.	*	7,093.00	12,666.00 000979
			WETLAND/LAKE MAINT FEB					
2/18/21	00026	101312	202002 320-53800-47300		MTHLY LANDSCAPE FEB2021	*	7,875.00	
2/24/21	00044	2/08/21	CP215		WELLINGTON PRO LAWN	*	1,040.00	7,875.00 000980
			FAILURE TO TIMELY FILE W2					
2/24/21	00005	1/01/21	00036972		INTERNAL REVENUE SERVICE	*	111.15	1,040.00 000981
			NOTICE OF BOS MTG 01/21					
3/08/21	00006	2/23/21	91073		TREASURE COAST NEWSPAPER	*	105.70	111.15 000982
			ENGINEER SVCS JAN 21					
3/17/21	00004	3/01/21	346		CULPEPPER & TERPENING, INC.	*	2,652.25	105.70 000983
			MANAGEMENT FEES-MAR 2021					
3/01/21	346	202103 310-51300-35200				*	41.67	
			INFORMATION TECH MAR 2021					
3/01/21	346	202103 310-51300-42500				*	.39	
			OFFICE SUPPLIES					
3/01/21	346	202103 310-51300-42000				*	6.86	
			POSTAGE					
3/01/21	346	202103 310-51300-49000				*	1,040.00	
			CREDIT FOR IRS PENALTY					
3/01/21	347	202103 320-53800-12000				*	1,326.17	
			FIELD MANAGEMENT MAR 2021					
					GOVERNMENTAL MANAGEMENT SERVICES			2,987.34 000984
					TOTAL FOR BANK A		192,473.54	
					TOTAL FOR REGISTER		192,473.54	



## SECTION 2

***Tesoro***  
***Community Development District***

***Unaudited Financial Reporting***  
***March 31, 2021***

**GMS**

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<b>5</b>	<b><u>Stormwater Fee Schedule</u></b>

**Tesoro**  
**Community Development District**  
**Combined Balance Sheet**  
**March 31, 2021**

	<i>General Fund</i>	<i>Total Governmental Fund</i>
<b>Assets:</b>		
Cash	\$ 353,433	\$ 353,433
Investment - State Board of Administration	\$ 452,397	\$ 452,397
<b>Total Assets</b>	<b>\$ 805,830</b>	<b>\$ 805,830</b>
<b>Liabilities:</b>		
Accounts Payable	\$ 21,542	\$ 21,542
Due to Other	\$ 4,020	\$ 4,020
<b>Total Liabilities</b>	<b>\$ 25,562</b>	<b>\$ 25,562</b>
<b>Fund Balances:</b>		
Unassigned	\$ 780,268	\$ 780,268
Assigned	\$ -	\$ -
<b>Total Fund Balances</b>	<b>\$ 780,268</b>	<b>\$ 780,268</b>
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$ 805,830</b>	<b>\$ 805,830</b>

**Tesoro**  
**Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending March 31, 2021**

	Adopted Budget	Prorated Budget Thru 03/31/21	Actual Thru 03/31/21	Variance
<b>Revenues</b>				
Stormwater Fees	\$ 220,000	\$ 220,000	\$ 232,814	\$ 12,814
Maintenance Assessments	\$ 71,321	\$ 71,321	\$ 89,617	\$ 18,296
Interest Income	\$ 7,500	\$ 264	\$ 264	\$ -
<b>Total Revenues</b>	<b>\$ 298,821</b>	<b>\$ 291,585</b>	<b>\$ 322,695</b>	<b>\$ 31,109</b>
<b>Expenditures:</b>				
<b><u>General &amp; Administrative:</u></b>				
Supervisor Fees	\$ 4,000	\$ 2,000	\$ -	\$ 2,000
FICA Expense	\$ 306	\$ 153	\$ -	\$ 153
Engineering	\$ 5,000	\$ 2,500	\$ 211	\$ 2,289
Attorney	\$ 10,000	\$ 5,000	\$ 2,890	\$ 2,110
Annual Audit	\$ 2,900	\$ -	\$ -	\$ -
Assessment Administration	\$ 2,500	\$ 2,500	\$ 2,500	\$ -
District Management Fees	\$ 31,827	\$ 15,914	\$ 15,914	\$ -
Information Technology	\$ 500	\$ 250	\$ 250	\$ (0)
Telephone	\$ 150	\$ 75	\$ -	\$ 75
Postage	\$ 1,000	\$ 500	\$ 19	\$ 481
Insurance	\$ 7,016	\$ 7,016	\$ 6,707	\$ 309
Printing & Binding	\$ 1,000	\$ 500	\$ 11	\$ 489
Legal Advertising	\$ 1,600	\$ 800	\$ 491	\$ 309
Other Current Charges	\$ 750	\$ 750	\$ 919	\$ (169)
Office Supplies	\$ 200	\$ 100	\$ 1	\$ 99
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
<b>Total General &amp; Administrative:</b>	<b>\$ 68,924</b>	<b>\$ 38,233</b>	<b>\$ 30,087</b>	<b>\$ 8,146</b>
<b><u>Operations and Maintenance Expenses</u></b>				
Field Management Fees	\$ 15,914	\$ 7,957	\$ 7,957	\$ (0)
<b>West Side</b>				
Mitigation Maintenance	\$ 85,116	\$ 42,558	\$ 42,558	\$ -
Landscaping	\$ 94,500	\$ 47,250	\$ 39,375	\$ 7,875
Electric	\$ 10,000	\$ 5,000	\$ 1,438	\$ 3,562
Plant Replacement	\$ 5,000	\$ 2,500	\$ -	\$ 2,500
Fountain Repairs	\$ 5,000	\$ 2,500	\$ -	\$ 2,500
Contingency	\$ 5,000	\$ 2,500	\$ -	\$ 2,500
<b>East Side</b>				
Mitigation Monitoring	\$ 7,500	\$ 3,750	\$ -	\$ 3,750
Mitigation Maintenance	\$ 66,876	\$ 33,438	\$ 33,438	\$ -
Plant Replacement	\$ 5,000	\$ 2,500	\$ -	\$ 2,500
Contingency	\$ 5,000	\$ 2,500	\$ -	\$ 2,500
<b>Total Operations and Maintenance Expenses</b>	<b>\$ 304,906</b>	<b>\$ 152,453</b>	<b>\$ 124,766</b>	<b>\$ 27,687</b>
<b>Total Expenditures</b>	<b>\$ 373,830</b>	<b>\$ 190,685</b>	<b>\$ 154,853</b>	<b>\$ 35,833</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ (75,008)</b>		<b>\$ 167,842</b>	
<b>Fund Balance - Beginning</b>	<b>\$ 75,008</b>		<b>\$ 612,426</b>	
<b>Fund Balance - Ending</b>	<b>\$ 0</b>		<b>\$ 780,268</b>	

**Tesoro**  
Community Development District  
Month to Month

Revenue	October	November	December	January	February	March	April	May	June	July	August	September	TOTAL
Stormwater Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 232,814	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 232,814
Maintenance Assessments	\$ -	\$ 1,757	\$ 85,027	\$ 1,841	\$ 803	\$ 2,190	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 89,617
Interest Income	\$ 113	\$ 83	\$ 68	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 264
<b>Total Revenues</b>	<b>\$ 113</b>	<b>\$ 1,840</b>	<b>\$ 85,095</b>	<b>\$ 1,841</b>	<b>\$ 803</b>	<b>\$ 235,003</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 312,695</b>
<b>Expenditures</b>													
<b>General &amp; Administrative</b>													
Supervisor Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supervisor Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ -	\$ -	\$ 105	\$ 106	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 211
Attorney	\$ 101	\$ -	\$ 168	\$ 1,622	\$ -	\$ 1,001	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,890
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Assessment Administration	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District Management Fees	\$ 2,652	\$ 2,652	\$ 2,652	\$ 2,652	\$ 2,652	\$ 2,652	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,914
Information Technology	\$ 42	\$ 42	\$ 42	\$ 42	\$ 42	\$ 42	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage	\$ 6	\$ 1	\$ 3	\$ 4	\$ -	\$ 7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19
Insurance	\$ 6,707	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,707
Printing & Binding	\$ 7	\$ -	\$ 4	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11
Legal Advertising	\$ 380	\$ -	\$ -	\$ 111	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 491
Other Current Charges	\$ 26	\$ 784	\$ 1,069	\$ 26	\$ 24	\$ (1,010)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 919
Office Supplies	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
<b>Total General &amp; Administrative</b>	<b>\$ 12,595</b>	<b>\$ 3,478</b>	<b>\$ 4,962</b>	<b>\$ 4,562</b>	<b>\$ 2,737</b>	<b>\$ 3,692</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 30,087</b>
<b>Operations and Maintenance Expenses</b>													
Field Management Fees	\$ 1,326	\$ 1,326	\$ 1,326	\$ 1,326	\$ 1,326	\$ 1,326	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,957
<b>West Side</b>													
Mitigation Maintenance	\$ 7,093	\$ 7,093	\$ 7,093	\$ 7,093	\$ 7,093	\$ 7,093	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,558
Landscaping	\$ 7,875	\$ 7,875	\$ 7,875	\$ 7,875	\$ 7,875	\$ 7,875	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,375
Electric	\$ 176	\$ 284	\$ 256	\$ 273	\$ 230	\$ 218	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,438
Plant Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fountain Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>East Side</b>													
Mitigation Monitoring	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mitigation Maintenance	\$ 5,573	\$ 5,573	\$ 5,573	\$ 5,573	\$ 5,573	\$ 5,573	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,438
Plant Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Operations and Maintenance Expenses</b>	<b>\$ 22,043</b>	<b>\$ 22,151</b>	<b>\$ 21,123</b>	<b>\$ 22,340</b>	<b>\$ 14,222</b>	<b>\$ 21,086</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 124,766</b>
<b>Total Expenditures</b>	<b>\$ 34,638</b>	<b>\$ 25,630</b>	<b>\$ 26,085</b>	<b>\$ 26,902</b>	<b>\$ 16,959</b>	<b>\$ 24,778</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 147,853</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ (14,524)</b>	<b>\$ (23,790)</b>	<b>\$ 56,930</b>	<b>\$ (24,061)</b>	<b>\$ (16,156)</b>	<b>\$ 210,225</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 147,842</b>

# Tesoro

## COMMUNITY DEVELOPMENT DISTRICT Special Assessment Receipts Fiscal Year 2021

Gross Assessments \$ 75,873.42 \$ 75,873.42  
Net Assessments \$ 71,321.01 \$ 71,321.01

### ONROLL ASSESSMENTS

Date	Distribution	Gross Amount	Commissions	Discount/Penalty	Interest	Net Receipts	100.00%	
							O&M Portion	Total
11/9/20	06/01/20 - 11/01/20	\$139.00	(\$2.79)	(\$6.90)	\$0.00	\$129.31	\$129.31	\$129.31
11/9/20	10/01/20 - 10/31/20	\$274.68	(\$5.49)	\$56.53	\$0.00	\$325.72	\$325.72	\$325.72
11/16/20	11/01/20 - 11/05/20	\$203.46	(\$4.06)	(\$7.99)	\$0.00	\$191.41	\$191.41	\$191.41
11/20/20	11/06/20 - 11/12/20	\$1,180.05	(\$23.62)	(\$46.26)	\$0.00	\$1,110.17	\$1,110.17	\$1,110.17
12/01/20	11/13/20 - 11/19/20	\$7,484.15	(\$149.63)	(\$293.38)	\$0.00	\$7,041.14	\$7,041.14	\$7,041.14
12/07/20	11/20/20 - 11/26/20	\$1,851.47	(\$35.54)	(\$74.09)	\$0.00	\$1,741.84	\$1,741.84	\$1,741.84
12/08/20	11/01/20 - 11/30/20	\$21,381.30	(\$427.63)	\$0.00	\$0.00	\$20,953.67	\$20,953.67	\$20,953.67
12/11/20	11/27/20 - 12/03/20	\$3,957.28	(\$75.98)	(\$158.34)	\$0.00	\$3,722.96	\$3,722.96	\$3,722.96
12/18/20	12/04/20 - 12/10/20	\$52,572.00	(\$1,009.41)	(\$2,101.74)	\$0.00	\$49,460.85	\$49,460.85	\$49,460.85
12/29/20	12/11/20 - 12/17/20	\$111.90	(\$2.17)	(\$3.36)	\$0.00	\$106.37	\$106.37	\$106.37
01/04/21	12/18/20 - 12/24/20	\$864.73	(\$16.78)	(\$26.03)	\$0.00	\$821.92	\$821.92	\$821.92
01/11/21	12/25/20 - 12/31/20	\$396.75	(\$7.69)	(\$11.94)	\$0.00	\$377.12	\$377.12	\$377.12
01/11/21	11/02/20 - 12/31/20	\$27.34	(\$0.53)	(\$0.82)	\$0.00	\$25.99	\$25.99	\$25.99
01/11/21	09/01/20 - 12/31/20	\$0.00	\$0.00	\$0.00	\$0.31	\$0.31	\$0.31	\$0.31
01/15/21	01/01/21 - 01/07/21	\$203.45	(\$4.06)	(\$5.59)	\$0.00	\$193.80	\$193.80	\$193.80
01/25/21	01/08/21 - 01/14/21	\$356.05	(\$7.11)	(\$8.88)	\$0.00	\$340.06	\$340.06	\$340.06
01/29/21	01/15/21 - 01/21/21	\$84.77	(\$1.69)	(\$1.70)	\$0.00	\$81.38	\$81.38	\$81.38
02/05/21	01/22/21 - 01/28/21	\$71.21	(\$1.43)	(\$1.38)	\$0.00	\$68.40	\$68.40	\$68.40
02/08/21	01/01/21 - 01/31/21	\$396.76	(\$7.93)	(\$17.55)	\$0.00	\$506.38	\$506.38	\$506.38
02/12/21	01/29/21 - 02/04/21	\$223.81	(\$4.47)	(\$4.39)	\$0.00	\$214.95	\$214.95	\$214.95
02/26/21	02/12/21 - 02/18/21	\$13.57	\$0.00	(\$0.27)	\$0.00	\$13.30	\$13.30	\$13.30
03/05/21	02/19/21 - 02/25/21	\$529.01	(\$10.59)	(\$5.16)	\$0.00	\$513.26	\$513.26	\$513.26
03/08/21	02/01/21 - 02/28/21	\$61.04	(\$1.22)	(\$15.26)	\$0.00	\$75.08	\$75.08	\$75.08
03/12/21	02/26/21 - 03/04/21	\$1,424.26	(\$28.47)	(\$13.94)	\$0.00	\$1,381.85	\$1,381.85	\$1,381.85
03/19/21	03/05/21 - 03/11/21	\$152.60	(\$3.06)	\$0.00	\$0.00	\$149.54	\$149.54	\$149.54
03/26/21	03/12/21 - 03/18/21	\$71.21	(\$1.42)	\$0.00	\$0.00	\$69.79	\$69.79	\$69.79
TOTAL		\$8,155.29	(\$176.32)	(\$2,635.53)	\$	\$8,616.57	\$8,616.57	\$8,616.57

126%	Net Percent Collected
\$ (18,295.56)	Balance Remaining to Collect

**Tesoro**  
**Community Development District**  
**Stormwater Fee Schedule**  
**Fiscal Year 2020**

Date	Check #	Net Receipts
3/12/21	Wire	\$232,813.61
Total		\$232,813.61



## SECTION 3



*Gertrude Walker*  
Supervisor of Elections  
St. Lucie County

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4132 Okeechobee Road • Fort Pierce, FL 34947-5412 • (772) 462-1500 • Fax (772) 462-1439

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April 15, 2021

Lauren Vanderveer  
135 W. Central Blvd., Suite 320  
Orlando, FL 32801

Dear Lauren Vanderveer:

This letter is in response to your request for the number of registered voters as of April 15, 2021, in the Community Development District listed below. Based on the information provided in your letter of request, our office staff has researched the mapping system and voter record files and found the following:

CDD NAME	REGISTERED VOTERS
Tesoro	294

Please contact Lori Foster at 772-462-1500 if you have any questions or need additional information.

Sincerely,

Gertrude Walker  
St. Lucie County Supervisor of Elections

250 NW Country Club Drive • Port St. Lucie, Florida 34986 • (772) 871-5410  
1664 SE Walton Road • Port St. Lucie, Florida 34952 • (772) 337-5323  
10264 SW Village Parkway • Port St. Lucie, Florida 34987 • (772) 448-5172  
www.slcelections.com • e-mail: elections@slcelections.com