

Tesoro
Community Development District

Agenda

November 2, 2022

AGENDA

Tesoro

Community Development District

219 East Livingston Street, Orlando, FL 32801

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

October 26, 2022

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, November 2, 2022 at 9:30 a.m.** at **125 SE Via Tesoro Blvd., Port St. Lucie, Florida.** Following is the advance agenda for the meeting:

Board of Supervisors Meeting

1. Roll Call
2. Public Comment Period
3. Approval of Minutes of the August 22, 2022, Meeting
4. Consideration of Resolution 2023-01 Amending the Fiscal Year 2022 Budget
5. Consideration of Resolution 2023-02 Declaring Vacant Seats
6. Appointment of Audit Committee
7. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. District Manager's Report
 - i. Approval of Check Register
 - ii. Balance Sheet and Income Statement
 - D. Field Manager's Report
8. Audience Comments
9. Supervisor's Requests
10. Adjournment

Audit Committee Meeting

1. Roll Call
2. Public Comment Period
3. Audit Services
 - A. Approval of Request for Proposals and Selection Criteria
 - B. Approval of Notice of Request for Proposals of Audit Services
 - C. Public Announcement of Opportunity to Provide Audit Services
4. Adjournment

MINUTES

**MINUTES OF MEETING
TESORO
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Tesoro Community Development District was held Monday, **August 22, 2022** at 10:00 a.m. at the Tesoro Club, 2000 S.E. Via Tesoro, Port St. Lucie, Florida.

Present and constituting a quorum were:

Emily Jones <i>by phone</i>	Chairman
John Vogt	Vice Chairman
Allen Borden	Assistant Secretary
Rosemary Jones	Assistant Secretary

Also present were:

Jason Showe	District Manager
Bill Capko <i>by phone</i>	District Attorney
Stef Matthews	District Engineer
Tom Kiernan	Culpepper & Terpening
Ronnie Howell	Native Lands

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 23, 2022 Meeting

On MOTION by Ms. Rosemary Jones seconded by Mr. Vogt with all in favor the minutes of the May 23, 2022 meeting were approved as presented.
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FOURTH ORDER OF BUSINESS

Organizational Matters

A. Administration of the Oath of Office to Rosemary Jones

The oath of office was administered prior to the meeting.

FIFTH ORDER OF BUSINESS

Public Hearing

On MOTION by Mr. Vogt seconded by Ms. Rosemary Jones with all in favor the public hearing was opened.

A. Consideration of Resolution 2022-04 Adopting the Fiscal Year 2023 Budget and Relating to the Annual Appropriations

Mr. Showe stated Resolution 2022-04 adopts the Fiscal Year 2023 budget. John and I went through some changes and our intent is to move the carry forward surplus out of the revenue line, so it doesn't show as a revenue. You will still have that same money that will show in the capital reserve, but it is not shown as a revenue. Under administrative expenses there is an increase in insurance and under field operations there were some increases to contract costs including trimming of phases 1-4, which was added to the budget as well as some inflationary increases. There is an increase in assessments to \$310 per home and 25% less for any vacant lot. All additional funds will go into capital reserve.

**Ms. Emily Jones joined the conference call at this time.*

Mr. Showe opened the floor for public comment and there being none, the Board took the following action.

On MOTION by Mr. Vogt seconded by Ms. Rosemary Jones with all in favor Resolution 2022-04 was approved as amended removing carry forward from revenue and showing a transfer to capital transfer.

B. Consideration of Resolution 2022-05 Imposing Special Assessments and Certifying an Assessment Roll

Mr. Showe stated Resolution 2022-05 imposes the special assessments and certifies the assessment roll. Attached to the resolution will be the adopted budget with the minor changes we discussed as well as the assessment roll.

Mr. Showe opened the floor for public comment and there being none the board took the following action.

On MOTION by Ms. Rosemary Jones seconded by Mr. Vogt with all in favor Resolution 2022-05 Imposing the Special Assessments and Certifying an Assessment Roll was approved.

On MOTION by Mr. Vogt seconded by Ms. Rosemary Jones with all in favor the public hearing was closed.

SIXTH ORDER OF BUSINESS

Consideration of First Amendment to the Agreement for Wetland, Lake and Upland Preserve Maintenance Services with Native Lands Management

Mr. Showe stated next is the first amendment to the agreement with Native Lands for wetland, lake, and upland preserve maintenance services.

On MOTION by Mr. Vogt seconded by Ms. Rosemary Jones with all in favor the first amendment to the Agreement for wetland, lake, and upland preserve maintenance services with Native Lands Management to extend the term through September 30, 2023 and include the fiscal year 2023 pricing schedule was approved.

SEVENTH ORDER OF BUSINESS

Consideration of the First Amendment to the Agreement for Wetlands, Boundary and Lake Banks Landscape Maintenance Agreement with Wellington Pro Lawn Care

Mr. Showe stated next is the first amendment to the agreement for wetlands, boundary, and lake banks landscape maintenance with Wellington Pro Lawn Care. There is a 5% increase that is not reflected in the budget but there are other account lines that we can adjust to support this 5% increase.

On MOTION by Ms. Rosemary Jones seconded by Mr. Vogt with all in favor the first amendment to the agreement with Wellington Pro Lawn Care to increase compensation by 5% and to extend the agreement through fiscal year 2023 was approved.

EIGHTH ORDER OF BUSINESS**Staff Reports****A. Attorney**

There being none, the next item followed.

B. Engineer

Mr. Matthews stated as I reported last time the Florida Department of Environmental Protection required that by the end of June we submit a 20-year needs analysis for our storm drains system. We did successfully send that to the county and they sent it to DEP.

I will apologize for emails I sent out on possible costs on maintenance of a weir, and it turns out it is not ours to maintain; it is the county's. I have reached out to them to let them know we think it is in poor condition.

Mr. Vogt asked can we request that the engineer follow-up with them to ensure that results in some action and copy the board on what you send to St. Lucie? Mr. Showe stated yes.

C. Manager**i. Approval of Check Register**

On MOTION by Ms. Rosemary Jones seconded by Mr. Vogt 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 2023 Meeting Schedule

On MOTION by Mr. Vogt seconded by Ms. Rosemary Jones with all in favor the notice indicating that the board will meet on an as needed basis in fiscal year 2023 was approved.

Mr. Showe stated before the meeting started, we talked about there not being a meeting scheduled at this point and Mr. Vogt might have some projects to be completed. If the board is amenable to designate John to do some small projects with Ronnie prior to the next meeting, we would bring those back to the board for ratification.

On MOTION by Ms. Rosemary Jones seconded by Mr. Borden with all in favor John Vogt was authorized to approve some projects for improvements to be brought back to the board for ratification at the next meeting.

iv. Field Manager's Report

Mr. Scheerer stated we continue to meet with Ronnie on a regular basis and go through the contractual obligations they have as well as Wellington and looking at some of the buffer areas. Our biggest challenge right now is we need a more rain than we are getting. The east side maintenance is coming along, west side we talked about with the mitigation and additional work that Ronnie is doing. It is looking really good out here. We entered into an agreement with Tropiscapes to do the work on Bella Strano water feature, we have holes in the underlayment, some rocks in the wrong place and we are trying to get the flow of water to increase. Native Lands has done a great job removing some saw palmettos and cleaning up some of the interior plantings. We are trying to get an agreement with Sullivan Electric to do regular PMs of the system to make sure once the waterfall has been fixed and working properly that we have somebody looking at it on a regular basis.

John and I are doing a drive through on Tuesday and I will have a map prepared by the engineer of areas of responsibility and use that to define what we are currently doing and any future areas that may need to be ours, POA or golf course.

NINTH ORDER OF BUSINESS

Audience Comments

There being none, the next item followed.

TENTH ORDER OF BUSINESS

Supervisor's Requests

There being none,

ELEVENTH ORDER OF BUSINESS

Adjournment

On MOTION by Ms. Rosemary Jones seconded by Mr. Vogt with all in favor the meeting adjourned at 10:23 a.m.
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Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION IV

RESOLUTION 2023-01

**A RESOLUTION AMENDING THE TESORO
COMMUNITY DEVELOPMENT DISTRICT GENERAL
FUND BUDGET FOR FISCAL YEAR 2022**

WHEREAS, the Board of Supervisors, hereinafter referred to as the “Board”, of the Tesoro Community Development District, hereinafter referred to as the “District”, adopted a General Fund Budget for the Fiscal Year 2022, and

WHEREAS, the Board desires to amend the budgeted revenues and expenditures approved for Fiscal Year 2022.

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

1. The General Fund Budget for Fiscal Year 2022 is hereby amended in accordance with Exhibit “A” attached.
2. This resolution shall become effective this 2nd day of October, 2022 and be reflected in the monthly and Fiscal Year End 9/30/2022 Financial Statements and Audit Report of the District.

Adopted this 2nd day of October, 2022.

Chairman/Vice Chairman

Secretary/Assistant Secretary

Tesoro
Community Development District

Amended Budget
FY 2022



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Tesoro

Community Development District

General Fund Budget

	Adopted Budget FY2022	Increase/ (Decrease)	Amended Budget FY2022	Actuals
Revenues				
Stormwater Fees	\$227,000	\$22,226	\$249,226	\$249,226
Maintenance Assessments	\$71,321	\$342	\$71,663	\$71,663
Interest Income	\$2,500	\$857	\$3,357	\$3,357
Carry Forward Surplus	\$71,975	\$352,196	\$424,172	\$649,118
Total Revenues	\$ 372,796	\$ 375,621	\$ 748,418	\$ 973,365

Expenditures

Administrative

Supervisor Fees	\$4,000	\$0	\$4,000	\$400
FICA Expense	\$306	\$0	\$306	\$31
Engineering	\$5,000	\$2,201	\$7,201	\$7,201
Attorney	\$10,000	\$2,860	\$12,860	\$12,860
Annual Audit	\$3,000	\$0	\$3,000	\$3,000
Assessment Administration	\$2,500	\$0	\$2,500	\$2,500
District Management Fees	\$32,782	\$0	\$32,782	\$32,782
Information Technology	\$950	\$0	\$950	\$950
Website Administration	\$850	\$0	\$850	\$849
Telephone	\$150	(\$100)	\$50	\$0
Postage	\$1,000	\$0	\$1,000	\$79
Insurance	\$7,378	\$0	\$7,378	\$6,942
Printing & Binding	\$1,000	\$0	\$1,000	\$175
Legal Advertising	\$1,600	\$0	\$1,600	\$609
Other Current Charges	\$2,000	\$0	\$2,000	\$1,067
Office Supplies	\$200	\$0	\$200	\$21
Dues, Licenses & Subscriptions	\$175	\$0	\$175	\$175
Administrative Expenses	\$ 72,891	\$ 4,961	\$ 77,852	\$ 69,642

Tesoro

Community Development District

General Fund Budget

	Adopted Budget FY2022	Increase/ (Decrease)	Amended Budget FY2022	Actuals
<i>Field Operations</i>				
Field Mangagement Fees	\$15,913.50	\$0	\$15,914	\$15,914
<u>West Side</u>				
Mitigation Maintenance	\$85,116	\$0	\$85,116	\$85,116
Landscaping	\$94,500	\$3,085	\$97,585	\$97,585
Electric	\$10,000	\$0	\$10,000	\$3,635
Plant Replacement	\$5,000	\$0	\$5,000	\$0
Fountain Repairs	\$5,000	\$0	\$5,000	\$206
Contingency	\$2,500	\$0	\$2,500	\$2,166
<u>East Side</u>				
Mitigation Monitoring	\$7,500	\$0	\$7,500	\$0
Mitigation Maintenance	\$66,876	\$0	\$66,876	\$66,876
Plant Replacement	\$5,000	\$0	\$5,000	\$0
Contingency	\$2,500	\$0	\$2,500	\$0
Capital Outlay-Natural Area Clean up	\$0	\$367,575	\$367,575	\$367,575
Field Operations Expenses	\$ 299,906	\$ 370,660	\$ 670,566	\$ 639,073
Total Expenditures	\$ 372,796	\$ 375,621	\$ 748,418	\$ 708,715
Excess Revenues /(Expenditures)	\$ 0		\$ -	\$ 264,651

SECTION V

RESOLUTION 2023-02

**A RESOLUTION OF THE BOARD OF SUPERVISORS (THE "BOARD")
OF THE TESORO COMMUNITY DEVELOPMENT DISTRICT (THE
"DISTRICT") DECLARING VACANCIES IN SEAT 1 AND SEAT 2 OF THE
BOARD**

WHEREAS, the terms of Seat 1 and Seat 2 of the Board were due to expire in November 2022; and

WHEREAS, those seats were to be filled by the election of qualified electors residing in the District at the general election currently underway to be concluded on November 8, 2022; and

WHEREAS, no candidates qualified for election to Seat 1 and Seat 2.

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

Section 1. Declaration of Vacancies.

The Board hereby declares that Seat 1 and Seat 2 of the Board of the District are vacant.

Section 2. Appointment of Supervisors to Fill Vacancies.

The Board by majority vote shall appoint qualified electors residing in the District to fill the vacancies on the Board at this or any subsequent meeting of the Board.

Section 3. Effective Date.

This Resolution shall take effect upon its adoption.

Introduced, considered favorably, and adopted this 2nd day of November, 2022.

ATTEST:

TESORO COMMUNITY DEVELOPMENT DISTRICT

Secretary

By: _____
Its: _____

SECTION VII

SECTION C

SECTION 1

Tesoro
Community Development District

[Check Run Summary](#)

August 01,2022 through September 30, 2022

Fund	Date	Check No.'s		Amount
General Fund				
	8/8/22	1066 - 1067	\$	13,223.59
	8/24/22	1068 - 1069	\$	12,562.71
	9/2/22	1070	\$	22,666.00
	9/8/22	1071	\$	6.76
	9/19/22	1072 - 1073	\$	5,496.20
Total			\$	53,955.26

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
8/08/22	00006	7/22/22 95006	202206 310-51300-31100	ENGINEER SERVICES-JUN 22	*	2,398.59	
				CULPEPPER & TERPENING, INC.			2,398.59 001066
8/08/22	00046	7/21/22 35271	202207 320-53800-49100	WATERFALL REPAIR DEPOSIT	*	10,825.00	
				TROPISCAPES ENTERPRISES LLC			10,825.00 001067
8/24/22	00004	8/01/22 381	202208 310-51300-34000	MANAGEMENT FEES - AUG 22	*	2,731.83	
		8/01/22 381	202208 310-51300-35200	WEBSITE MANAGEMET-AUG 22	*	70.83	
		8/01/22 381	202208 310-51300-35100	INFORMATION TECH - AUG 22	*	79.17	
		8/01/22 381	202208 310-51300-42000	POSTAGE	*	.13	
		8/01/22 382	202208 320-53800-12000	FIELD MANAGEMENT - AUG 22	*	1,326.17	
				GOVERNMENTAL MANAGEMENT SERVICES			4,208.13 001068
8/24/22	00026	7/31/22 105978	202208 320-53800-47300	MONTHLY LANDSCAPE-AUG 22	*	8,111.25	
		7/31/22 105978	202208 320-53800-47300	FUEL SURCHARGE 3%-AUG 22	*	243.33	
				WELLINGTON PRO LAWN			8,354.58 001069
9/02/22	00017	8/19/22 4651	202208 330-53800-46200	WETLAND/LAKE MAINT-AUG 22	*	5,573.00	
		8/19/22 4651	202208 320-53800-46200	WETLAND/LAKE MAINT-AUG 22	*	7,093.00	
		8/19/22 4653	202208 320-53800-49100	GRASS INSTALL-GOLF #15&16	*	10,000.00	
				NATIVE LANDS MANAGEMENT, INC.			22,666.00 001070
9/08/22	00018	8/24/22 08242022	202208 310-51300-42000	POSTAGE DUE TO TAX COLL	*	6.76	
				BOB DAVIS, ST. LUCIE CO. TAX COLL.			6.76 001071
9/19/22	00004	9/01/22 383	202209 310-51300-34000	MANAGEMENT FEES - SEP 22	*	2,731.83	
		9/01/22 383	202209 310-51300-35200	WEBSITE MANAGEMET-SEP 22	*	70.83	
		9/01/22 383	202209 310-51300-35100	INFORMATION TECH - SEP 22	*	79.17	
		9/01/22 383	202209 310-51300-51000	OFFICE SUPPLIES	*	7.68	

TES -- TESORO -- IARAUJO

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
9/01/22		383	202209 310-51300-42000		*	3.42	
		POSTAGE					
9/01/22		383	202209 310-51300-42500		*	105.60	
		COPIES					
9/01/22		384	202209 320-53800-12000		*	1,326.17	
		FIELD MANAGEMENT - SEP 22					
GOVERNMENTAL MANAGEMENT SERVICES							4,324.70 001072
9/19/22	00008	9/09/22 WGC-1485	202208 310-51300-31500		*	1,171.50	
		PRP ATTND MEET/RVW AGENDA					
LEWIS, LONGMAN & WALKER, PA							1,171.50 001073
TOTAL FOR BANK A						53,955.26	
TOTAL FOR REGISTER						53,955.26	

SECTION 2

Tesoro
Community Development District

Unaudited Financial Reporting
September 30, 2022



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6	<u>Assessment Receipt Schedule</u>
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7	<u>Stormwater Fee Schedule</u>
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Tesoro
Community Development District
Combined Balance Sheet
September 30, 2022

	<i>General Fund</i>	<i>Totals Governmental Funds</i>
Assets:		
Operating Account	\$ 49,469	\$ 49,469
State Board of Administration	\$ 316,101	\$ 316,101
Prepaid Expenses	\$ 7,468	\$ 7,468
Total Assets	\$ 373,038	\$ 373,038
Liabilities:		
Accounts Payable	\$ 107,900	\$ 107,900
Total Liabilites	\$ 107,900	\$ 107,900
Fund Balance:		
Nonspendable:		
Prepaid Items	\$ 7,468	\$ 7,468
Unassigned	\$ 257,669	\$ 257,669
Total Fund Balances	\$ 265,137	\$ 265,137
Total Liabilities & Fund Balance	\$ 373,038	\$ 373,038

Tesoro
Community Development District
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending September 30, 2022

	Adopted	Prorated Budget	Actual	
	Budget	Thru 09/30/22	Thru 09/30/22	Variance
Revenues:				
Stormwater Fees	\$ 227,000	\$ 227,000	\$ 249,226	\$ 22,226
Maintenance Assessments	\$ 71,321	\$ 71,321	\$ 71,663	\$ 342
Interest Income	\$ 2,500	\$ 2,500	\$ 3,357	\$ 857
Total Revenues	\$ 300,821	\$ 300,821	\$ 324,247	\$ 23,426
Expenditures:				
<u>General & Administrative:</u>				
Supervisor Fees	\$ 4,000	\$ 4,000	\$ 400	\$ 3,600
FICA Expense	\$ 306	\$ 306	\$ 31	\$ 275
Engineering	\$ 5,000	\$ 5,000	\$ 7,201	\$ (2,201)
Attorney	\$ 10,000	\$ 10,000	\$ 12,860	\$ (2,860)
Annual Audit	\$ 3,000	\$ 3,000	\$ 3,000	\$ -
Assessment Administration	\$ 2,500	\$ 2,500	\$ 2,500	\$ -
District Management Fees	\$ 32,782	\$ 32,782	\$ 32,782	\$ -
Information Technology	\$ 950	\$ 950	\$ 950	\$ -
Website Administration	\$ 850	\$ 850	\$ 849	\$ 1
Telephone	\$ 150	\$ 150	\$ -	\$ 150
Postage	\$ 1,000	\$ 1,000	\$ 79	\$ 921
Insurance	\$ 7,378	\$ 7,378	\$ 6,942	\$ 436
Printing & Binding	\$ 1,000	\$ 1,000	\$ 175	\$ 825
Legal Advertising	\$ 1,600	\$ 1,600	\$ 609	\$ 991
Other Current Charges	\$ 2,000	\$ 2,000	\$ 1,067	\$ 933
Office Supplies	\$ 200	\$ 200	\$ 21	\$ 179
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Total General & Administrative	\$ 72,891	\$ 72,891	\$ 69,642	\$ 3,249

Tesoro
Community Development District
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending September 30, 2022

	Adopted	Prorated Budget	Actual	
	Budget	Thru 09/30/22	Thru 09/30/22	Variance
<u>Field Operations</u>				
Field Mangagement Fees	\$ 15,914	\$ 15,914	\$ 15,914	\$ (1)
<u>West Side</u>				
Mitigation Maintenance	\$ 85,116	\$ 85,116	\$ 85,116	\$ -
Landscaping	\$ 94,500	\$ 94,500	\$ 97,099	\$ (2,599)
Electric	\$ 10,000	\$ 10,000	\$ 3,635	\$ 6,365
Plant Replacement	\$ 5,000	\$ 5,000	\$ -	\$ 5,000
Fountain Repairs	\$ 5,000	\$ 5,000	\$ 206	\$ 4,794
Contingency	\$ 2,500	\$ 2,500	\$ 2,166	\$ 334
<u>East Side</u>				
Mitigation Monitoring	\$ 7,500	\$ 7,500	\$ -	\$ 7,500
Mitigation Maintenance	\$ 66,876	\$ 66,876	\$ 66,876	\$ -
Plant Replacement	\$ 5,000	\$ 5,000	\$ -	\$ 5,000
Contingency	\$ 2,500	\$ 2,500	\$ -	\$ 2,500
Capital Outlay-Natural Area Clean Up	\$ -	\$ -	\$ 367,575	\$ (367,575)
Field Operations Expenditures	\$ 299,906	\$ 299,906	\$ 638,586	\$ (338,681)
Total Expenditures	\$ 372,796	\$ 372,797	\$ 708,228	\$ (335,431)
Excess (Deficiency) of Revenues over Expenditures	\$ (71,975)		\$ (383,981)	
Fund Balance - Beginning	\$ 71,975		\$ 649,118	
Fund Balance - Ending	\$ (0)		\$ 265,137	

Tesoro
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Stormwater Fees	\$ 195	\$ -	\$ -	\$ -	\$ -	\$ 240,600	\$ 1,134	\$ 2,933	\$ 2,321	\$ 1,653	\$ 194	\$ 196	\$ 249,226
Maintenance Assessments	\$ 459	\$ 4,652	\$ 62,079	\$ 856	\$ 744	\$ 366	\$ 937	\$ 750	\$ 534	\$ 63	\$ 63	\$ 161	\$ 71,663
Interest Income	\$ 133	\$ 51	\$ 66	\$ 68	\$ 64	\$ 117	\$ 176	\$ 341	\$ 445	\$ 592	\$ 605	\$ 699	\$ 3,357
Total Revenues	\$ 786	\$ 4,702	\$ 62,145	\$ 923	\$ 807	\$ 241,084	\$ 2,248	\$ 4,024	\$ 3,301	\$ 2,308	\$ 862	\$ 1,056	\$ 324,247
Expenditures:													
<u>General & Administrative:</u>													
Supervisor Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200	\$ -	\$ -	\$ 200	\$ -	\$ -	\$ -	\$ 400
FICA Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15	\$ -	\$ -	\$ 15	\$ -	\$ -	\$ -	\$ 31
Engineering	\$ 332	\$ -	\$ -	\$ 315	\$ 238	\$ -	\$ 525	\$ 1,648	\$ 2,399	\$ -	\$ 1,745	\$ -	\$ 7,201
Attorney	\$ 345	\$ 1,124	\$ 951	\$ 994	\$ 1,811	\$ 2,845	\$ 604	\$ 3,017	\$ -	\$ -	\$ 1,172	\$ -	\$ 12,860
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000
Assessment Administration	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500
District Management Fees	\$ 2,732	\$ 2,732	\$ 2,732	\$ 2,732	\$ 2,732	\$ 2,732	\$ 2,732	\$ 2,732	\$ 2,732	\$ 2,732	\$ 2,732	\$ 2,732	\$ 32,782
Information Technology	\$ 79	\$ 79	\$ 79	\$ 79	\$ 79	\$ 79	\$ 79	\$ 79	\$ 79	\$ 79	\$ 79	\$ 79	\$ 950
Website Administration	\$ 70	\$ 71	\$ 71	\$ 71	\$ 71	\$ 71	\$ 71	\$ 71	\$ 71	\$ 71	\$ 71	\$ 71	\$ 849
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage	\$ 24	\$ 0	\$ 1	\$ -	\$ 4	\$ 3	\$ 2	\$ 4	\$ 27	\$ 3	\$ 7	\$ 3	\$ 79
Insurance	\$ 6,942	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,942
Printing & Binding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 66	\$ -	\$ -	\$ 4	\$ -	\$ -	\$ 106	\$ 175
Legal Advertising	\$ -	\$ -	\$ -	\$ -	\$ 104	\$ -	\$ -	\$ 207	\$ -	\$ -	\$ 298	\$ -	\$ 609
Other Current Charges	\$ 32	\$ 35	\$ 797	\$ 35	\$ 33	\$ 35	\$ 23	\$ 22	\$ 24	\$ 15	\$ 17	\$ -	\$ 1,067
Office Supplies	\$ 0	\$ 0	\$ 0	\$ -	\$ 0	\$ 13	\$ 0	\$ 0	\$ 0	\$ 0	\$ -	\$ 8	\$ 21
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Total General & Administrative	\$ 13,232	\$ 4,040	\$ 4,631	\$ 4,226	\$ 8,071	\$ 6,059	\$ 4,035	\$ 7,779	\$ 5,551	\$ 2,899	\$ 6,119	\$ 2,999	\$ 69,642

Tesoro
Community Development District
Month to Month

		Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<u>Field Operations</u>														
Field Mangement Fees	\$	1,326	\$ 1,326	\$ 1,326	\$ 1,326	\$ 1,326	\$ 1,326	\$ 1,326	\$ 1,326	\$ 1,326	\$ 1,326	\$ 1,326	\$ 1,326	15,914
<u>West Side</u>														
Mitigation Maintenance	\$	7,093	\$ 7,093	\$ 7,093	\$ 7,093	\$ 7,093	\$ 7,093	\$ 7,093	\$ 7,093	\$ 7,093	\$ 7,093	\$ 7,093	\$ 7,093	85,116
Landscaping	\$	7,875	\$ 8,111	\$ 8,111	\$ 8,111	\$ 8,111	\$ 8,111	\$ 8,111	\$ 8,111	\$ 8,111	\$ 8,111	\$ 8,111	\$ 8,111	97,099
Electric	\$	299	\$ 330	\$ 369	\$ 287	\$ 340	\$ 462	\$ 404	\$ 143	\$ 524	\$ -	\$ 208	\$ 269	3,635
Plant Replacement	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fountain Repairs	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 206	\$ -	\$ -	\$ -	\$ -	206
Contingency	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,679	\$ -	\$ 243	\$ 243	\$ -	2,166
<u>East Side</u>														
Mitigation Monitoring	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Mitigation Maintenance	\$	5,573	\$ 5,573	\$ 5,573	\$ 5,573	\$ 5,573	\$ 5,573	\$ 5,573	\$ 5,573	\$ 5,573	\$ 5,573	\$ 5,573	\$ 5,573	66,876
Plant Replacement	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contingency	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Capital Outlay-Natural Area Clean up	\$	-	\$ -	\$ -	\$ 32,000	\$ -	\$ 78,650	\$ -	\$ 121,875	\$ -	\$ 47,438	\$ 87,613	\$ -	367,575
Field Operations Expenditures	\$	22,166	\$ 22,434	\$ 22,473	\$ 54,390	\$ 22,443	\$ 101,215	\$ 22,507	\$ 146,007	\$ 22,627	\$ 69,784	\$ 110,168	\$ 22,372	\$ 638,586
Total Expenditures	\$	35,398	\$ 26,474	\$ 27,104	\$ 58,616	\$ 30,514	\$ 107,274	\$ 26,543	\$ 153,786	\$ 28,178	\$ 72,684	\$ 116,287	\$ 25,371	\$ 708,228
Excess (Deficiency) of Revenues over Expenditures	\$	(34,611)	\$ (21,772)	\$ 35,041	\$ (57,692)	\$ (29,707)	\$ 133,809	\$ (24,295)	\$ (149,762)	\$ (24,877)	\$ (70,376)	\$ (115,425)	\$ (24,314)	\$ (383,981)

Tesoro
COMMUNITY DEVELOPMENT DISTRICT
Special Assessment Receipts
Fiscal Year 2022

Gross Assessments	\$	75,875.24	\$	75,875.24
Net Assessments	\$	71,322.73	\$	71,322.73

ON ROLL ASSESSMENTS

Date	Distribution	Gross Amount	Commissions	Discount/Penalty	Interest	Net Receipts	100.00%	100.00%
							O&M Portion	Total
10/15/21	9/1/21-9/30/21	\$33.27	(\$0.66)	\$0.00	\$0.00	\$32.61	\$32.61	\$32.61
10/16/21	Excess Revenues	\$425.93	\$0.00	\$0.00	\$0.00	\$425.93	\$425.93	\$425.93
11/3/21	6/1/2021 - 11/01/21	\$125.74	(\$2.51)	(\$4.95)	\$0.00	\$118.28	\$118.28	\$118.28
11/12/21	11/01/21 - 11/04/21	\$559.51	(\$11.21)	(\$21.93)	\$0.00	\$526.37	\$526.37	\$526.37
11/18/21	11/05/21 - 11/11/21	\$1,593.86	(\$31.88)	(\$62.49)	\$0.00	\$1,499.49	\$1,499.49	\$1,499.49
11/24/21	11/12/21 - 11/18/21	\$2,665.26	(\$53.28)	(\$104.60)	\$0.00	\$2,507.38	\$2,507.38	\$2,507.38
12/03/21	11/19/21 - 11/25/21	\$5,323.55	(\$106.39)	(\$208.82)	\$0.00	\$5,008.34	\$5,008.34	\$5,008.34
12/09/21	11/26/21-12/02/21	\$2,274.65	(\$45.48)	(\$89.20)	\$0.00	\$2,139.97	\$2,139.97	\$2,139.97
12/16/21	12/03/21-12/09/21	\$57,944.63	(\$1,158.95)	(\$2,269.52)	\$0.00	\$54,516.16	\$54,516.16	\$54,516.16
12/22/21	12/10/21-12/16/21	\$437.43	(\$8.72)	(\$13.88)	\$0.00	\$414.83	\$414.83	\$414.83
01/07/22	09/01/21-12/31/21	\$0.00	\$0.00	\$0.00	\$0.14	\$0.14	\$0.14	\$0.14
01/05/22	12/17/21-12/23/21	\$183.11	(\$3.68)	(\$5.38)	\$0.00	\$174.05	\$174.05	\$174.05
01/10/22	12/24/21-12/30/21	\$203.46	(\$4.06)	(\$6.01)	\$0.00	\$193.39	\$193.39	\$193.39
01/10/22	11/02/21-12/31/21	\$44.09	(\$0.88)	(\$1.30)	\$0.00	\$41.91	\$41.91	\$41.91
01/14/22	12/31/21-01/06/22	\$315.36	(\$6.29)	(\$9.31)	\$0.00	\$299.76	\$299.76	\$299.76
01/24/22	01/07/22-01/13/22	\$40.69	(\$0.84)	(\$0.79)	\$0.00	\$39.06	\$39.06	\$39.06
01/28/22	01/14/22-01/20/22	\$111.90	(\$2.24)	(\$2.19)	\$0.00	\$107.47	\$107.47	\$107.47
02/03/22	01/21/22-01/27/22	\$417.09	(\$8.35)	(\$8.13)	\$0.00	\$400.61	\$400.61	\$400.61
02/10/22	01/28/22-02/03/22	\$264.50	(\$5.29)	(\$4.78)	\$0.00	\$254.43	\$254.43	\$254.43
02/18/22	02/04/22-02/10/22	\$91.56	(\$1.83)	(\$1.19)	\$0.00	\$88.54	\$88.54	\$88.54
03/04/22	02/18/22-02/24/22	\$223.81	(\$4.49)	(\$2.17)	\$0.00	\$217.15	\$217.15	\$217.15
03/11/22	02/25/22-03/03/22	\$40.69	(\$0.81)	(\$0.40)	\$0.00	\$39.48	\$39.48	\$39.48
03/25/22	03/11/22-03/17/22	\$111.90	(\$2.24)	\$0.00	\$0.00	\$109.66	\$109.66	\$109.66
04/01/22	03/18/22-03/24/22	\$111.90	(\$2.24)	\$0.00	\$0.00	\$109.66	\$109.66	\$109.66
04/08/22	01/01/22-03/31/22	\$0.00	\$0.00	\$0.00	\$0.06	\$0.06	\$0.06	\$0.06
04/08/22	01/01/22-03/31/22	\$84.49	(\$1.70)	\$0.00	\$0.00	\$82.79	\$82.79	\$82.79
04/08/22	03/25/22-03/31/22	\$467.95	(\$9.36)	\$0.00	\$0.00	\$458.59	\$458.59	\$458.59
04/18/22	04/01/22-04/07/22	\$40.69	(\$0.82)	\$0.00	\$0.00	\$39.87	\$39.87	\$39.87
04/25/22	04/08/22-04/14/22	\$251.51	(\$5.03)	\$0.00	\$0.00	\$246.48	\$246.48	\$246.48
05/06/22	04/22/22-04/28/22	\$274.68	(\$5.49)	\$8.10	\$0.00	\$277.29	\$277.29	\$277.29
05/13/22	04/29/22-05/05/22	\$91.56	(\$1.84)	\$2.72	\$0.00	\$92.44	\$92.44	\$92.44
05/20/22	05/06/22-05/12/22	\$71.21	(\$1.43)	\$2.10	\$0.00	\$71.88	\$71.88	\$71.88
05/27/22	05/13/22-05/19/22	\$305.20	(\$6.10)	\$9.00	\$0.00	\$308.10	\$308.10	\$308.10
06/08/22	05/20/22-05/31/22	\$122.08	(\$2.45)	\$3.62	\$0.00	\$123.25	\$123.25	\$123.25
06/23/22	06/01/22-06/15/22	\$406.92	(\$8.13)	\$11.96	\$0.00	\$410.75	\$410.75	\$410.75
07/11/22	04/01/22-06/30/22	\$0.00	\$0.00	\$0.00	\$0.01	\$0.01	\$0.01	\$0.01
07/11/22	06/16/22-06/30/22	\$61.04	(\$1.27)	\$0.00	\$2.74	\$62.51	\$62.51	\$62.51
08/08/22	07/01/22-07/31/22	\$61.04	(\$1.29)	\$0.00	\$3.66	\$63.41	\$63.41	\$63.41
09/09/22	08/01/22-08/31/22	\$0.00	\$0.00	\$0.00	\$0.05	\$0.05	\$0.05	\$0.05
09/09/22	08/01/22-08/31/22	\$152.60	(\$3.06)	\$11.22	\$0.00	\$160.76	\$160.76	\$160.76
TOTAL		\$ 75,934.86	\$ (1,510.29)	\$ (2,768.32)	\$ 6.66	\$ 71,662.91	\$ 71,662.91	\$ 71,662.91

100%	Net Percent Collected
\$ -	Balance Remaining to Collect

Tesoro
COMMUNITY DEVELOPMENT DISTRICT
Stormwater Fee Schedule
Fiscal Year 2022

<i>Date</i>	<i>EFT#</i>	<i>Net Receipts</i>
10/12/21	317287	\$194.53
3/9/22	323410	\$240,599.91
4/12/22	325426	\$1,134.16
5/13/22	326686	\$2,933.48
6/7/22	327915	\$2,321.12
7/15/22	329410	\$1,653.40
8/12/22	330501	\$193.55
9/7/22	331642	\$196.33
Total		\$ 249,226.48

Audit Committee Meeting

SECTION III

SECTION A

**TESORO COMMUNITY DEVELOPMENT DISTRICT
REQUEST FOR PROPOSALS**

**District Auditing Services for Fiscal Year 2022
St. Lucie County, Florida**

INSTRUCTIONS TO PROPOSERS

SECTION 1. DUE DATE. Sealed proposals must be received no later than Friday, November 18, 2022 at 5:00 p.m., at the offices of Governmental Management Services – Central Florida, LLC, Attn: Jason Showe/Brittany Brookes, District Manager, 219 East Livingston Street, Orlando, Florida 32801. Proposals will be publicly opened at that time.

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

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

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

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

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

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

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

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

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

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

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

- A. List position or title of all personnel to perform work on the District audit. Include résumés for each person listed; list years of experience in present position for each party listed and years of related experience.
- B. Describe proposed staffing levels, including résumés with applicable certifications.
- C. Three references from projects of similar size and scope. The Proposer should include information relating to the work it conducted for each reference as well as a name, address and phone number of a contact person.
- D. The lump sum cost of the provision of the services under the proposal for Fiscal Year 2022, plus the lump sum cost of four (4) annual renewals.
- E. Provide a proposed schedule for performance of the audit.

SECTION 13. PROTESTS. In accordance with the District's Rules of Procedure, any protest regarding the Proposal Documents, must be filed in writing, at the offices of the District Manager, within seventy-two (72) calendar hours (excluding Saturday, Sunday, and state holidays) after the receipt of the Proposal Documents. The formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days (including Saturday, Sunday, and state holidays) after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to the aforesaid Proposal Documents.

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

TESORO COMMUNITY DEVELOPMENT DISTRICT AUDITOR SELECTION EVALUATION CRITERIA

1. *Ability of Personnel.*

(20 Points)

(E.g., geographic location of the firm's headquarters or permanent office in relation to the project; capabilities and experience of key personnel; present ability to manage this project; evaluation of existing workload; proposed staffing levels, etc.)

2. *Proposer's Experience.*

(20 Points)

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

3. *Understanding of Scope of Work.*

(20 Points)

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

4. *Ability to Furnish the Required Services.*

(20 Points)

Extent to which the proposal demonstrates the adequacy of Proposer's financial resources and stability as a business entity necessary to complete the services required.

5. *Price.*

(20 Points)

Points will be awarded based upon the lowest total proposal for rendering the services and the reasonableness of the proposal.

TOTAL

(100 Points)

SECTION B

TESORO COMMUNITY DEVELOPMENT DISTRICT REQUEST FOR PROPOSALS FOR ANNUAL AUDIT SERVICES

The Tesoro Community Development District hereby requests proposals for annual financial auditing services. The proposal must provide for the auditing of the District's financial records for the fiscal year ending September 30, 2022, with an option for four (4) additional annual renewals. The District is a local unit of special-purpose government created under Chapter 190, *Florida Statutes*, for the purpose of financing, constructing, and maintaining public infrastructure. The District is located, St. Lucie County, Florida. The District currently has an operating budget of approximately \$372,796,. The final contract will require that, among other things, the audit for the fiscal year ending September 30, 2022, be completed no later than June 1, 2023.

Each auditing entity submitting a proposal must be authorized to do business in Florida; hold all applicable state and federal professional licenses in good standing, including but not limited to a license under Chapter 473, *Florida Statutes*, and be qualified to conduct audits in accordance with "Government Auditing Standards", as adopted by the Florida Board of Accountancy. Audits shall be conducted in accordance with Florida law and particularly section 218.39, *Florida Statutes*, and the rules of the Florida Auditor General.

Proposal packages, which include evaluation criteria and instructions to proposers, are available from the District Manager at the address and telephone number listed below.

Proposers must provide one (1) original hard copy and one (1) electronic copy of their proposal to Governmental Management Services – Central Florida, LLC Attn: Jason Showe, District Manager, 219 East Livingston Street, Orlando, Florida 32801, in an envelope marked on the outside **"Auditing Services – Tesoro Community Development District."**

Proposals must be received by **5:00 PM on Friday, November 18, 2022**, at the office address listed above. Proposals received after this time will not be eligible for consideration. Please direct all questions regarding this Notice to the District Manager who can be reached at (407) 841-5524.

Jason Showe, District Manager
Governmental Management Services – Central Florida, LLC