

Tesoro
Community Development District

Agenda

January 13, 2023

AGENDA

Tesoro

Community Development District

219 East Livingston Street, Orlando, FL 32801

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

January 6, 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 **Friday, January 13, 2023, at 10:00 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 December 14, 2022, Audit Committee Meeting and Board of Supervisors Meeting
4. Review and Discussion of Project Proposals for 2023
5. Staff Reports
 - A. Attorney
 - B. Engineer
 - i. Discussion of Well Permitting
 - C. District Manager's Report
 - i. Approval of Check Register
 - ii. Balance Sheet and Income Statement
 - D. Field Manager's Report
6. Audience Comments
7. Supervisor's Requests
8. Adjournment

MINUTES

**MINUTES OF MEETING
TESORO
COMMUNITY DEVELOPMENT DISTRICT**

The Tesoro Community Development District audit committee met Wednesday, **December 14, 2022** at 9:30 a.m. at the Tesoro Club, 3rd Floor, 2000 S.E. Via Tesoro, Port St. Lucie, Florida.

Present were:

John Vogt
Allen Borden
Rosemary Jones
Jason Showe
Bill Capko *by telephone*
Stef Matthews
Alan Scheerer
Ronnie Howell

FIRST ORDER OF BUSINESS

Roll Call

Mr. Showe called the audit committee meeting to order.

SECOND ORDER OF BUSINESS

Public Comment Period

There being none, the next item followed.

THIRD ORDER OF BUSINESS

**Review of Proposals and Tally of Audit
Committee Members Rankings**

A. DiBartolomeo, McBee, Hartley & Barnes

B. Grau & Associates

Mr. Showe stated we received two proposals, one from DiBartolomeo McBee Hartley & Barnes and one from Grau & Associates. We received one scoring sheet and the board can discuss that scoring or you can go through and individually score them.

Ms. Rosemary Jones asked who is our current auditor?

Mr. Showe responded our current auditor is Grau & Associates. \$3,000 is their current price and we work with both firms, they are both qualified to do the work, they both provide adequate service to get your audit done on time.

On MOTION by Ms. Rosemary Jones seconded by Mr. Borden with all in favor DiBartolomeo, McBee, Hartley & Barnes was ranked no. 1.
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FOURTH ORDER OF BUSINESS

Adjournment

On MOTION by Mr. Vogt seconded by Ms. Rosemary Jones with all in favor the audit committee meeting adjourned at 9:34 a.m.

**MINUTES OF MEETING
TESORO
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Tesoro Community Development District was held Wednesday, **December 14, 2022** at 9:34 a.m. at the Tesoro Club, 3rd Floor, 2000 S.E. Via Tesoro, Port St. Lucie, Florida.

Present and constituting a quorum were:

John Vogt	Vice Chairman
Allen Borden	Assistant Secretary
Rosemary Jones	Assistant Secretary

Also present were:

Jason Showe	District Manager
Bill Capko	District Attorney <i>by telephone</i>
Stef Matthews	District Engineer
Alan Scheerer	GMS
Ronnie Howell	Native Lands

FIRST ORDER OF BUSINESS

Roll Call

Mr. Showe called the meeting to order.

SECOND ORDER OF BUSINESS

Public Comment Period

There being none, the next item followed.

THIRD ORDER OF BUSINESS

Organizational Matters

A. Administration of oath of Office to Newly Appointed Board Member

Mr. Showe being a notary public of the State of Florida administered the oath of office to Ms. Rosemary Jones.

B. Consideration of Resolution 2023-03 Electing Officers

Mr. Showe stated after every election we are required to elect officers. There has been a lot of change in the board seats and you could keep the current slate of officers or you can change the chair and vice chair. At the current time Emily is chair and John is vice chair and the other board members are assistant secretaries.

Ms. Rosemary Jones stated I think John should be chair.

Mr. Vogt stated I think Rod should be vice chair.

Mr. Showe stated I will read the slate and you can approve it as read. Mr. Vogt chairman, Mr. O'Conner vice chair, George Flint secretary, Mr. Borden, Rosemary Jones, Emily Jones and Jason Showe assistant secretaries, Jason Showe treasurer and Katie Costa as assistant treasurer.

On MOTION by Ms. Rosemary Jones seconded by Mr. Vogt with all in favor Resolution 2023-03 was approved reflecting the following: John Vogt chairman, Roderick O'Conner vice chair, George Flint secretary, Allen Borden, Emile Jones, Rosemary Jones, and Jason Showe Assistant secretaries, Jason Showe treasurer and Katie Costa as assistant treasurer.

FOURTH ORDER OF BUSINESS**Approval of the Minutes of the November 2, 2022 Meeting**

On MOTION by Mr. Vogt seconded by Ms. Rosemary Jones with all in favor the minutes of the November 2, 2022 meeting were approved as presented.

FIFTH ORDER OF BUSINESS**Acceptance of Rankings of the Audit Committee and Authorizing Staff to Send Notice of Intent to Award**

Mr. Showe stated just prior to the meeting the audit committee met and ranked the proposals received for audit services and they ranked DiBartolomeo, McBee, Hartley & Barnes as the number one ranked firm.

On MOTION by Mr. Borden seconded by Mr. Vogt with all in favor the ranking of the audit committee of DiBartolomeo, McBee, Hartley & Barnes as the number one ranked firm was accepted and staff was authorized to enter into an engagement letter to perform the fiscal year 2022 audit.

SIXTH ORDER OF BUSINESS

Staff Reports

A. Attorney

There being none, the next item followed.

B. Engineer

Mr. Matthews stated we made our FDEP five-year annual submittal a couple months ago and have not heard back from them. I understand they are backlogged.

The other issue is it appears that the gentleman at 134 S.E. Viera Boulevard has applied for an irrigation well through the health department. There is a lot of history that goes on with irrigation.

Mr. Borden stated it is prohibited in the covenants so I don't see how he can do it.

Mr. Matthews stated I wanted to get a little more backup because we have an agreement with the utilities that we need to take 3 million gallons a day of irrigation water. I know irrigation lines have been run for every individual home. Does the POA require a mandatory hookup to the IQ system?

Mr. Vogt stated the POA covenants say no wells and the reclaimed water is only for the golf course. You must hook up to the potable water for residential use.

Mr. Scheerer stated he will get you a copy of the CCNRs.

Mr. Matthews stated I would like that because once you get that to me and we do a little more research if you will give me permission to notify the South Florida Water Management District that the permit was issued and it may be in non-compliance. That is probably the CDD's best avenue to move forward with this.

Mr. Vogt stated I think the argument boils down to if we are in the conservation methodology that is applicable to our areas, prohibited to put a well to feed our lakes to keep our mitigation water flowing then the last thing we want is 1,000 people in this property feeding their gardens with wells, with aquifer water. I will get you the documents and I will check with the declarant owners if they are happy if we go ahead but as far as I'm concerned, we won't allow

1,000 people to have wells in Tesoro when we can't put water into our own lakes. There seems to be a problem where the covenants preclude things, but Port St. Lucie approves them.

Mr. Matthews stated it wasn't Port St. Lucie who approved this, it was the health department. I don't think the health department understands there is a difference between a master POA and the rest of Port St. Lucie because they do allow individual wells for irrigation within the city. It could be a mistake in issuance.

C. Manager

i. Approval of Check Register

On MOTION by Mr. Borden seconded by Ms. Rosemary Jones 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.

D. Field Manger's Report

Mr. Scheerer stated I think everything is going extremely well, Native Lands is doing a remarkable job. It is great to see the transition from what it was to what it is. They are going to continue to work with John on the next areas to try to improve. I also got a call from Custom Built Marine last week on our two gates for the outfall structures on 15 and 16. Apparently Port St. Lucie came back with a small design modification and even though it has been going on since August maybe we will get to a point of approval. They are not increasing the cost they quoted us, I think it was around \$14,000 for both locations to manage the control of water existing Tesoro. As soon as the design modifications are made, they are going to resubmit them and give me a call and we can complete that project.

Ms. Rosemary Jones asked have you seen the modification?

Mr. Scheerer responded yes, it's just a brace.

Mr. Howell stated Phase 4 is almost complete, I have all the major chipping done and the removal done. I have to do some machete work and some spraying. Mulch removal was supposed to be done today but the lots are pretty wet so I canceled that, my goal is to have them out by the end of next week so it is cleaned up for the holidays. I will be riding with John

tomorrow to go over future areas. We have started going through Phases 1-3 retrimming the wax myrtles and doing machete work there.

SEVENTH ORDER OF BUSINESS

Audience Comments

There being none, the next item followed.

EIGHTH ORDER OF BUSINESS

Supervisor's Requests

There being none, the next item followed.

NINTH ORDER OF BUSINESS

Adjournment

On MOTION by Ms. Rosemary Jones seconded by Mr. Vogt with all in favor the meeting adjourned at 9:51 a.m.

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION IV



Native Lands Management, Inc.

Tesoro CDD
1996 Via Tesoro
Port Saint Lucie, FL

RE: 2023 Tesoro A & B Projects East Side

Thank you for the opportunity to provide a proposal for future projects in the Wetland and Preserve Areas. This bid will include wetland and preserve areas that could use wax myrtles and willow trimming around all edges a 25 feet buffer from wall or edge. All future project maintenance costs will be covered in a 5% yearly budget increase. Based on our site visit we are prepared to offer the following proposal.

Section	Total Cost
B- Wetland 46-B, 13A, 11A, 16-A, and Uplands	\$33,700.00
B – Wetland 18-A	\$3,500.00
A – Wetland 26-A, 23-A, 21-A, 24-A and Uplands	\$29,000.00
A – Wetland 44-B, 30-A and Uplands	\$35,500.00
B - Wetland 3-A, 4-A Upland 11, 14	\$18,500.00
B- Wetland 2-A, 1-A, 10-A, 7-A, Upland 6	\$44,750.00
B- Wetland 5-A	\$3,650.00
A - Tomato Creek, Upland 3 and 1	\$48,450.00

Total \$217,050.00

We are licensed by the Department of Agriculture, Aquatic Pest Control and Natural Area Weeds Management and we are fully insured. A Certificate of Insurance will be provided if required. Please do not hesitate to contact us if you have any questions.

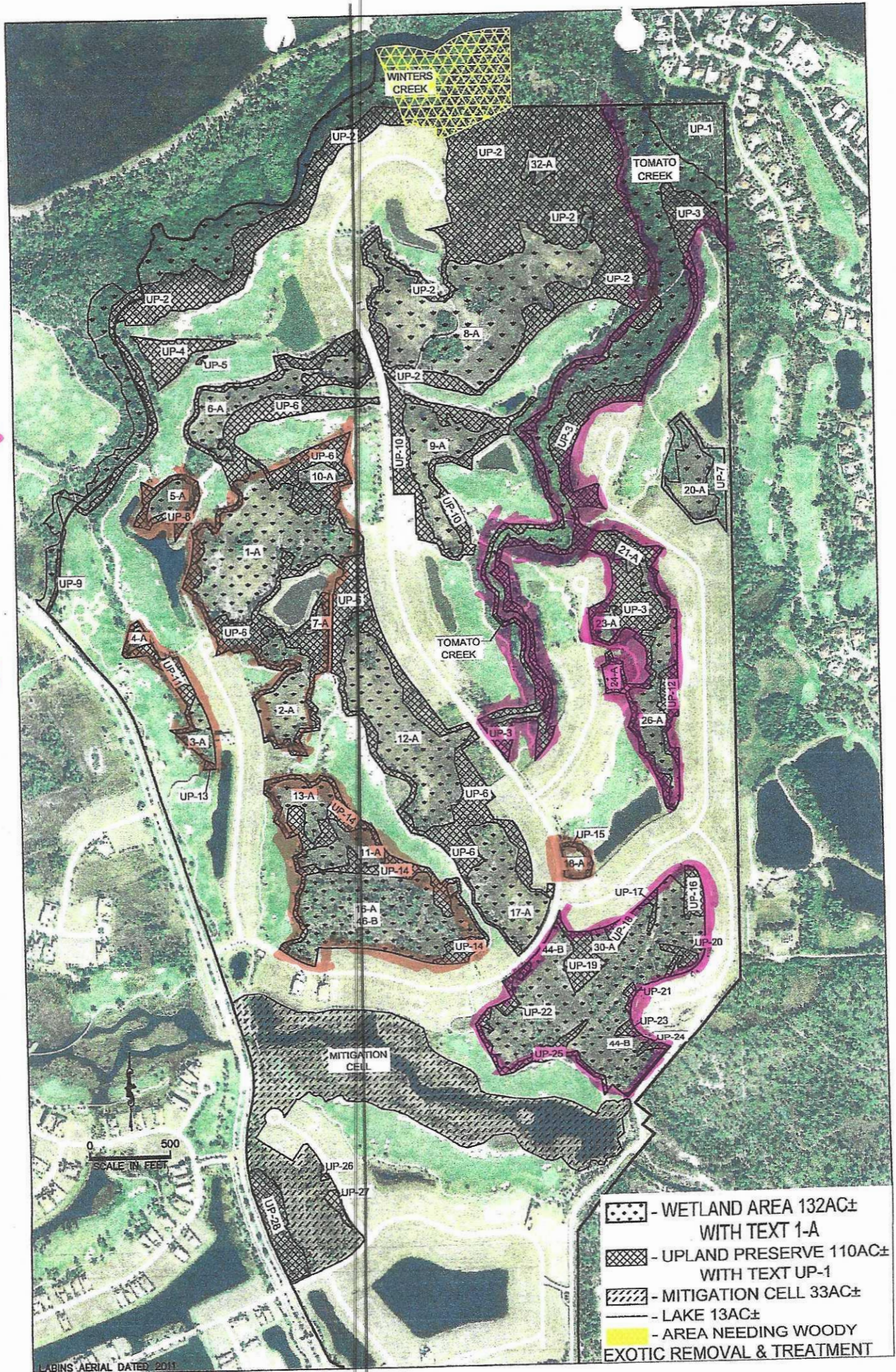
Sincerely,

Ronnie Howell

3172 SE Waaler Street Stuart, Florida 34997
772 696 3249

A

B





Native Lands Management, Inc.

Tesoro CDD
1996 Via Tesoro
Port Saint Lucie, FL

RE: 2023 Tesoro A & B Projects West Side

Thank you for the opportunity to provide a proposal for future projects in the Wetland and Preserve Areas. This bid will include wetland and preserve areas that could use wax myrtles and willow trimming around all edges. Maintenance costs for all future projects would be covered under a 5% yearly budget increase. Based on our site visit we are prepared to offer the following proposal.

Areas	Total Cost
A – Wetland 17-B Golf Hole #11 Tee Boxes	\$7,500.00
A – Wetland 40-B Along Via Tesoro Golf Hole #2 and Solamar	\$36,000.00
A – Wetland 48-B Along Via Tesoro Golf Hole#7 and Solamar	\$10,000.00
B – Wetland 55-B inside Bella Strano	\$3,500.00
B- Wetland 15-B Golf Hole #14/15	\$12,500.00
A- Wetland 28-B Golf Hole #11/12	\$17,000.00
A- Wetland 27-B Golf Hole #3	\$4,750.00
Total	\$91,250.00

We are licensed by the Department of Agriculture, Aquatic Pest Control and Natural Area Weeds Management and we are fully insured. A Certificate of Insurance will be provided if required. Please do not hesitate to contact us if you have any questions.

Sincerely,

Ronnie Howell

3172 SE Waaler Street Stuart, Florida 34997

772 696 3249

B





Native Lands Management, Inc.

Tesoro Community
1996 Via Tesoro
Port Saint Lucie, FL

RE: Lake Littoral Plantings and Clean Up

Thank you for the opportunity to provide a proposal for the cleanup and replanting of the littoral areas. This bid includes prep, materials and installation. Based on our site visit we are prepared to offer the following proposal. Plant material will be disposed offsite.

<u>Palmer # 18</u>	<u>Cost</u>
L1- Lake-4- Hole 5 Tee Box	\$4,200.00
L1- Lake-4- Hole 5 Green	\$5,100.00
L2- Lake-10- Hole 11	\$3,300.00
L3- Lake 11-A- Hole 12	\$1,500.00
L3- Lake 11- Hole 13	\$4,250.00
L4- Lake 3- Cleaning	\$1,850.00
<u>L6- Lake 8- Clean Sediment Minor Plants</u>	<u>\$0.00</u>
Total \$20,200.00	

We are licensed by the Department of Agriculture, Aquatic Pest Control and Natural Area Weeds Management and we are fully insured. A Certificate of Insurance will be provided if required. Please do not hesitate to contact us if you have any questions.

Sincerely,

Ronnie Howell

3172 SE Waaler Street Stuart, Florida 34997

772 696 3249

SECTION V

SECTION C

SECTION 1

Tesoro
Community Development District

[Check Run Summary](#)

November 01,2022 through November 30, 2022

Fund	Date	Check No.'s	Amount
General Fund	11/9/22	1082-1083	\$ 10,080.39
	11/18/22	1084-1086	\$ 18,944.40
Total			\$ 29,024.79

CHECK DATE	VEND#INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK..... AMOUNT #
11/09/22	00008	11/03/22	WGC-1493 202210 310-51300-31500 PRP.RESOL/RVW.CORRSP/AGDA	LEWIS, LONGMAN & WALKER, PA	*	1,562.00	1,562.00 001082
11/09/22	00026	10/31/22	106747 202211 320-53800-47300 MONTHLY LANDSCAPE-NOV 22	WELLINGTON PRO LAWN	*	8,518.39	8,518.39 001083
11/18/22	00004	11/01/22	388 202211 310-51300-34000 MANAGEMENT FEES - NOV 22		*	2,868.42	
		11/01/22	388 202211 310-51300-35200 WEBSITE MANAGEMET-NOV 22		*	74.42	
		11/01/22	388 202211 310-51300-35100 INFORMATION TECH - NOV 22		*	83.17	
		11/01/22	388 202211 310-51300-51000 OFFICE SUPPLIES		*	15.18	
		11/01/22	388 202211 310-51300-42000 POSTAGE		*	3.54	
		11/01/22	388 202211 310-51300-42500 COPIES		*	34.05	
		11/01/22	389 202211 320-53800-12000 FIELD MANAGEMENT - NOV 22		*	1,392.50	
				GOVERNMENTAL MANAGEMENT SERVICES			4,471.28 001084
11/18/22	00046	10/05/22	35271A 202210 320-53800-49100 WATERFALL REPAIR BALANCE	TROPISCAPES ENTERPRISES LLC	*	14,350.00	14,350.00 001085
11/18/22	00005	10/31/22	00050441 202210 310-51300-48000 NOT AUDIT COMMITTEE MTGS	TREASURE COAST NEWSPAPER	*	123.12	123.12 001086
TOTAL FOR BANK A						29,024.79	
TOTAL FOR REGISTER						29,024.79	

SECTION 2

Tesoro
Community Development District

Unaudited Financial Reporting
November 30, 2022



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Tesoro
Community Development District
Combined Balance Sheet
November 30, 2022

	<i>General Fund</i>	<i>Capital Projects Fund</i>	<i>Totals Governmental Funds</i>
Assets:			
Operating Account	\$ 31,037	\$ -	\$ 31,037
State Board of Administration	\$ 177,264	\$ -	\$ 177,264
Total Assets	\$ 208,301	\$ -	\$ 208,301
Liabilities:			
Accounts Payable	\$ 46,430	\$ -	\$ 46,430
Total Liabilities	\$ 46,430	\$ -	\$ 46,430
Fund Balance:			
Assigned for:			
Capital Reserves	\$ -	\$ -	\$ -
Unassigned	\$ 161,871	\$ -	\$ 161,871
Total Fund Balances	\$ 161,871	\$ -	\$ 161,871
Total Liabilities & Fund Balance	\$ 208,301	\$ -	\$ 208,301

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

	Adopted	Prorated Budget	Actual	
	Budget	Thru 11/30/22	Thru 11/30/22	Variance
Revenues:				
Stormwater Fees	\$ 230,000	\$ 801	\$ 801	\$ -
Maintenance Assessments	\$ 543,364	\$ 19,341	\$ 19,341	\$ -
Interest Income	\$ 550	\$ 550	\$ 1,192	\$ 642
Total Revenues	\$ 773,914	\$ 20,692	\$ 21,334	\$ 642
Expenditures:				
<u>General & Administrative:</u>				
Supervisor Fees	\$ 4,000	\$ 667	\$ 200	\$ 467
FICA Expense	\$ 306	\$ 51	\$ 15	\$ 36
Engineering	\$ 7,000	\$ 1,167	\$ -	\$ 1,167
Attorney	\$ 15,000	\$ 2,500	\$ 2,308	\$ 193
Annual Audit	\$ 3,100	\$ -	\$ -	\$ -
Assessment Administration	\$ 2,500	\$ 2,500	\$ 2,500	\$ -
District Management Fees	\$ 34,421	\$ 5,737	\$ 5,737	\$ 0
Information Technology	\$ 998	\$ 166	\$ 166	\$ (0)
Website Administration	\$ 893	\$ 149	\$ 149	\$ (0)
Telephone	\$ 100	\$ 17	\$ -	\$ 17
Postage	\$ 500	\$ 83	\$ 6	\$ 78
Insurance	\$ 8,330	\$ 8,330	\$ 7,468	\$ 862
Printing & Binding	\$ 800	\$ 133	\$ 34	\$ 99
Legal Advertising	\$ 1,600	\$ 267	\$ 270	\$ (4)
Other Current Charges	\$ 2,000	\$ 333	\$ -	\$ 333
Office Supplies	\$ 100	\$ 17	\$ 15	\$ 1
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Total General & Administrative	\$ 81,822	\$ 22,291	\$ 19,043	\$ 3,248

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

	Adopted	Prorated Budget	Actual	
	Budget	Thru 11/30/22	Thru 11/30/22	Variance
<i>Field Operations</i>				
Field Mangagement Fees	\$ 16,710	\$ 2,785	\$ 2,785	\$ (0)
Trim - Phase 1-4	\$ 116,250	\$ 19,375	\$ 19,375	\$ -
<i>West Side</i>				
Mitigation Maintenance	\$ 112,200	\$ 18,700	\$ 18,700	\$ -
Landscaping	\$ 97,353	\$ 16,226	\$ 16,630	\$ (404)
Electric	\$ 10,000	\$ 1,667	\$ 354	\$ 1,312
Plant Replacement	\$ 5,000	\$ 833	\$ -	\$ 833
Fountain Repairs	\$ 5,000	\$ 833	\$ -	\$ 833
Contingency	\$ 2,500	\$ 417	\$ -	\$ 417
<i>East Side</i>				
Mitigation Monitoring	\$ 7,500	\$ 1,250	\$ -	\$ 1,250
Mitigation Maintenance	\$ 84,000	\$ 14,000	\$ 14,000	\$ -
Plant Replacement	\$ 5,000	\$ 833	\$ -	\$ 833
Contingency	\$ 2,500	\$ 417	\$ -	\$ 417
Field Operations Expenditures	\$ 464,013	\$ 77,335	\$ 71,844	\$ 5,492
Total Expenditures	\$ 545,835	\$ 99,627	\$ 90,887	\$ 8,739
Excess (Deficiency) of Revenues over Expenditures	\$ 228,079		\$ (69,553)	
<i>Other Financing Sources/(Uses):</i>				
Transfer out to Capital Reserve	\$ (381,660)	\$ (33,850)	\$ (33,850)	\$ -
Total Other Financing Sources/(Uses)	\$ (381,660)	\$ (33,850)	\$ (33,850)	\$ -
Net Change in Fund Balance	\$ (153,581)		\$ (103,403)	
Fund Balance - Beginning	\$ 153,581		\$ 265,274	
Fund Balance - Ending	\$ (0)		\$ 161,871	

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

	Adopted	Prorated Budget	Actual	
	Budget	Thru 11/30/22	Thru 11/30/22	Variance
Expenditures:				
Plant Installation	\$ 34,000	\$ -	\$ -	\$ -
Waterfall Repair	\$ -	\$ -	\$ 33,850	\$ (33,850)
Total Expenditures	\$ 34,000	\$ -	\$ 33,850	\$ (33,850)
Excess (Deficiency) of Revenues over Expenditures	\$ (34,000)		\$ (33,850)	
Other Financing Sources/Uses:				
Transfer In	\$ 381,660	\$ 33,850	\$ 33,850	\$ -
Total Other Financing Sources/Uses	\$ 381,660	\$ 33,850	\$ 33,850	\$ -
Net Change in Fund Balance	\$ 347,660		\$ -	
Fund Balance - Beginning	\$ -		\$ -	
Fund Balance - Ending	\$ 347,660		\$ -	

Tesoro
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<u>Revenues:</u>													
Stormwater Fees	\$ 801	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	801
Maintenance Assessments	\$ 98	\$ 19,244	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	19,341
Interest Income	\$ 597	\$ 595	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,192
Total Revenues	\$ 1,495	\$ 19,839	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	21,334
<u>Expenditures:</u>													
<u>General & Administrative:</u>													
Supervisor Fees	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	200
FICA Expense	\$ 15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	15
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Attorney	\$ 1,562	\$ 746	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,308
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Assessment Administration	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,500
District Management Fees	\$ 2,868	\$ 2,868	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,737
Information Technology	\$ 83	\$ 83	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	166
Website Administration	\$ 74	\$ 74	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	149
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Postage	\$ 2	\$ 4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	6
Insurance	\$ 7,468	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	7,468
Printing & Binding	\$ 0	\$ 34	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	34
Legal Advertising	\$ 123	\$ 147	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	270
Other Current Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Office Supplies	\$ 0	\$ 15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	15
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	175
Total General & Administrative	\$ 15,072	\$ 3,971	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	19,043

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 Mangagement Fees	\$ 1,393	\$ 1,393	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,785
Trim Phase 1-4	\$ 9,688	\$ 9,688	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	19,375
<u>West Side</u>													
Mitigation Maintenance	\$ 9,350	\$ 9,350	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	18,700
Landscaping	\$ 8,111	\$ 8,518	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	16,630
Electric	\$ 28	\$ 326	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	354
Plant Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fountain Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<u>East Side</u>													
Mitigation Monitoring	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Mitigation Maintenance	\$ 7,000	\$ 7,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	14,000
Plant Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Field Operations Expenditures	\$ 35,570	\$ 36,274	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	71,844
Total Expenditures	\$ 50,642	\$ 40,245	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	90,887
Excess (Deficiency) of Revenues over Expenditures	\$ (49,147)	\$ (20,406)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(69,553)
Other Financing Sources/Uses:													
Capital Reserve	\$ (14,350)	\$ (19,500)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(33,850)
Total Other Financing Sources/Uses	\$ (14,350)	\$ (19,500)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(33,850)
Net Change in Fund Balance	\$ (63,497)	\$ (39,906)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(103,403)

Tesoro
COMMUNITY DEVELOPMENT DISTRICT
Special Assessment Receipts
Fiscal Year 2023

Gross Assessments	\$	578,047.70	\$	578,047.70
Net Assessments	\$	543,364.84	\$	543,364.84

ON ROLL ASSESSMENTS

							100.00%	100.00%
<i>Date</i>	<i>Distribution</i>	<i>Gross Amount</i>	<i>Commissions</i>	<i>Discount/Penalty</i>	<i>Interest</i>	<i>Net Receipts</i>	<i>O&M Portion</i>	<i>Total</i>
10/11/22	09/1/22-09/30/22	\$91.56	(\$1.99)	\$0.00	\$8.25	\$97.82	\$97.82	\$97.82
11/8/22	10/01/22-10/31/22	\$61.04	(\$1.22)	(\$6.27)	\$0.00	\$66.09	\$66.09	\$66.09
11/9/22	06/01/22-11/01/22	\$1,872.76	(\$37.46)	(\$83.71)	\$0.00	\$1,751.59	\$1,751.59	\$1,751.59
11/9/22	11/01/22-11/03/22	\$2,790.00	(\$55.80)	(\$109.36)	\$0.00	\$2,624.84	\$2,624.84	\$2,624.84
11/21/22	11/04/22-11/10/22	\$4,960.00	(\$99.20)	(\$194.44)	\$0.00	\$4,666.36	\$4,666.36	\$4,666.36
11/29/22	11/11/22-11/17/22	\$10,772.50	(\$215.45)	(\$422.28)	\$0.00	\$10,134.77	\$10,134.77	\$10,134.77
TOTAL		\$ 20,547.86	\$ (411.12)	\$ (816.06)	\$ 8.25	\$ 19,341.47	\$ 19,341.47	\$ 19,341.47

3.56%	Net Percent Collected
\$ 524,023.37	Balance Remaining to Collect

Tesoro
COMMUNITY DEVELOPMENT DISTRICT
Stormwater Fee Schedule
Fiscal Year 2023

<i>Date</i>	<i>EFT#</i>	<i>Net Receipts</i>
10/14/22	332846	\$800.61
Total		\$ 800.61