

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

***Agenda***

***June 5, 2023***

# AGENDA

# *Tesoro*

## *Community Development District*

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219 East Livingston Street, Orlando, FL 32801

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

May 30, 2023

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 **Monday, June 5, 2023, at 10:00 a.m.** at **125 SE Via Tesoro Blvd., Port St. Lucie, Florida.** Following is the advance agenda for the meeting:

1. Roll Call
2. Public Comment Period
3. Approval of Minutes of the January 13, 2023, Board of Supervisors Meeting
4. Consideration of Resolution 2023-04 Approving the Fiscal Year 2024 Proposed Budget and Setting a Public Hearing
5. Consideration of Resolution 2023-05 Appointing an Assistant Treasurer
6. Discussion of Tesoro CDD Information Letter to Residents
7. Staff Reports
  - A. Attorney
  - B. Engineer
  - C. District Manager's Report
    - i. Approval of Check Register
    - ii. Balance Sheet and Income Statement
    - iii. Presentation of Registered Voters- 306
    - iv. Reminder of Form 1 Filing Requirement Deadline of July 1, 2023
  - D. Field Manager's Report
8. Audience Comments
9. Supervisor's Requests
10. 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 Wednesday, **January 13, 2023** at 10:00 a.m. at the Tesoro Club, 3<sup>rd</sup> Floor, 2000 S.E. Via Tesoro, Port St. Lucie, Florida.

Present and constituting a quorum were:

John Vogt  
Roderick O’Conner  
Rosemary Jones

Chairman  
Vice Chairman  
Assistant Secretary

Also present were:

Jason Showe  
Bill Capko  
Stef Matthews  
Alan Scheerer  
Ronnie Howell

District Manager  
District Attorney *by telephone*  
District Engineer *by telephone*  
Field Manager  
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 December 14,  
2022 Board of Supervisors Meeting and  
Acceptance of the December 14, 2022 Audit  
Committee Meeting Minutes**

Mr. Showe presented the December 14, 2022 meeting minutes and asked for any comments, corrections, or changes. Hearing none,

On MOTION by Mr. O’Conner seconded by Mr. Vogt with all in favor the minutes of the December 14, 2022 board meeting were approved as presented and the audit committee meeting minutes were accepted.

**FOURTH ORDER OF BUSINESS****Review and Discussion of Project Proposals  
for 2023**

Mr. Vogt stated Ronnie proposed nearly \$400,000 worth of work that would basically clean up the entire areas that we had not previously done.

Mr. Howell stated that is the clean-up and then there is the plantings.

Mr. O’Conner stated personally I think the A and B structure is great. What is your timeline to do this work?

Mr. Howell stated to do all the As and Bs I think it would roll into August. We will do some As and Bs then stop and do the plantings and we need to do those in March. The goal is to be done by August 1<sup>st</sup>.

On MOTION by Mr. O’Conner seconded by Ms. Rosemary Jones with all in favor Native Lands Management, Inc. was authorized to move forward with the projects as described in an amount not to exceed \$396,000 and the chair was authorized to approve the projects as they come in.

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

There being none, the next item followed.

**B. Engineer****i. Discussion of Well Permitting**

Mr. ----- stated there was an issue last meeting regarding a residential well and we were researching that and there was a corresponding question of whether the CDD could augment its lakes with wells. Stef and I researched that issue, we reached out to South Florida Water Management District’s water use head regarding the residential well and private wells are not something they look into. She was going to do some research and see if there is any sort of rule that explicitly prohibits it on their side. They don’t have a mechanism to enforce if there

were a rule. The POA's rules prohibits residential wells so they thought that might be the route to enforce.

Mr. O'Conner stated that is the route we take, but we were told that when the water management plan was approved for Tesoro it was approved without residential wells. ‘

Mr. ----- stated we looked at our water use permit, it doesn't address wells, it is more along the lines of allowing use of surface waters.

Mr. O'Conner asked when you say wells, not wells that are drilled on the property to fill the ponds, these would be residential wells?

Mr. Matthews stated the research we did was to find out if there were in any of the documents that are binding documents with us and the city or the water management district if there was a specific prohibition of wells. There is not a specific prohibition of wells, but we have a specific agreement with both Port St. Lucie Utilities Systems Department that says we shall use surface drainage water and IQ irrigation quality water for our irrigation purposes for both the golf course as well as the landscape areas within the community. That is also backed up in our South Florida Water Management District water withdrawal water use permit. There is no specific prohibition of a well, however by default the ways these are written up, the presumption on both entities is that wells will not be used.

Our water use permit is good through 2028. By 2028 we are going to have to update it and renew it and they are going to look into certain things that they know that have to be adjusted in that water use permit such as current ownership of the permit, things of that nature. They are also going to get back to us and let us know what their thoughts are in using wells to augment the surface water withdrawal. The biggest caveat that is in their rule and it is very clear is that augmenting of well water for a surface water use such as irrigation cannot be used for aesthetic purposes. In other words, to keep a lake level at a certain elevation.

Mr. O'Conner asked how does that get interpreted to a residential property?

Mr. Matthews stated it does not. The district is doing some additional research for me to see if there is something that can hook the POA or CDD to saying to a private individual, no you can't do it. We don't have that answer yet. The head of the district told me upfront yesterday that they typically look towards local enforcement such as a POA to ensure that occurs, so the POA documents you have in two locations it very clearly says, private wells are not allowed.

Mr. O'Conner stated this particular homeowner went to the county, city or whatever and did get a permit.

Mr. Matthews stated that's right, the health department issued a permit. The water management district is also going to coordinate with the health department to see what is going on there and we will follow-up with that also.

Mr. O'Conner stated I don't understand that when a property is inside of a POA, HOA whatever it might be why is it that the county and city don't require a letter or some kind of approval from the POA president and/or management company to move forward. Everybody is wasting time, they are taking money for permits that can't be implemented at the property level. Isn't that an easier way to fix this?

Mr. Matthews stated I am not an attorney and I don't know how policies and procedures and things like that work. It seems to me that having a policy change or a procedural change at a state level is more difficult.

Mr. O'Conner stated I don't understand why they wouldn't want to do it at the city level. The city collects enormous amounts of money from these homeowners for using this water. If they would allow these wells to go in, they are not going to collect that money anymore.

Mr. Matthews stated I didn't see where on that permit that was issued that the city was copied or was it straight to the health department? The way I saw it was just DEP and the health department.

Mr. Vogt stated I think it was the health department but when you look at the fundamental principle there should be a bottom up approval. They can't just issue a permit. If we had 1,000 wells in this place, which is 1,000 homes, the runoff water will make our surface water in our CDD areas more effective.

Mr. Matthews stated I don't disagree. All I'm doing is reporting what we found in all the agreements and binding documents that we have with the different agencies for water use and withdrawal. I would ask for some direction from the board as to what steps you would like your engineer to take, next steps moving forward.

Mr. Vogt stated subject to the rest of the board members, we would love to see some sort of agreement between the South Florida Water Management District saying an oversight with some methodology that is available that permits are not issued without prior consultation with the CDD and/or POA ownership of the properties.



Mr. Matthews asked you want to see a way that we can make the water management district an enforcing agency?

Mr. Vogt responded we need to block them or enforce it.

Mr. Scheerer stated that is the POA, if they don't approve it, you don't get it.

Mr. O'Conner stated this person was very clever in how he wrote it up and Paula and her team are not detectives and we are also trying to put a friendly face on the POA. These are real issues for people who have more than one lot and elaborate landscaping because they are not insignificant charges. It is how we are set up and we want to keep it that way, we just don't want to have to deal with this issue when in fact if you peel back the onion it is not approved. It is semantics the way it is written now but it should just be very black and white. In 2028 if we can address it again, then let's do that.

Mr. Matthews stated I don't think we have wait to 2028, that is when the permit runs out. We can start the renewal process this year and see if there is something we can do to get it written in the agreement. I just don't know the answer right now as to what kind of enforcement ability the water management district has. I do believe we are also going to have to revisit our reuse agreement with the city for the reuse water because nowhere in that document did it say there is a prohibition of the use of wells. It is by default that I think everybody assumed that no wells would be used, but it was not written in those documents. Those documents date back to 2001 and 2008 was the last time that the water use permit was updated.

Mr. Vogt stated there are three things we need to think about. One is we would love to see another approval for wells or if anything goes forward without an approval at the local level. The second thing is we are talking about updating the water use permit due in 2028 but you said we can start looking at it now as well as with Port St. Lucie. Port St. Lucie pays us 75% of all the fees for the handling the water in the northwest section of this property. We have to be careful that we do it with care and consideration. We need to look at how we pursue those two other renewal pieces. We don't want to lose the 75%.

Mr. Matthews stated we won't lose the 75%. My biggest concern is if we have to revisit the reuse agreement I don't want additional requirements put on the CDD over and above what we have already. Let me start with the water management district and we will see where that goes.

Mr. ----- stated I know Toby did something to increase our ability to take more water out of the reclaimed for the golf course. We originally were approved for 2 MGD and it slipped down and we wanted to make sure that we still had that placeholder. Does this matter? It is information that I have that I thought you should have.

Mr. Matthews asked can you pass that on to me? I would like to see what he did and with whom and how he processed that. It will help with figuring out how to move forward or if we need to.

Mr. ----- stated I am with the HOA and I may have the wording incorrect but we wanted to make sure we preserved our ability so that it wasn't taken away from us. Obviously, there was a time when we used much less because we didn't have the pumps to pump it out.

Mr. Matthews stated the less water we have to use that is reuse the better off we are, the less money we pay.

Mr. Matthews stated the other thing I suggest is that we can contact the health department and find out what their procedures are in issuing permits to private individuals and if there is a way we could put a restriction on certain areas that are controlled by POAs. I don't know the answer, but I will make a call.

Ms. Rosemary Jones stated if I remember right from the last meeting that the permit from the health department was reached because they really only look at the number in the area and since we have no wells that was their only requirement to say it is fine to do this. Is the problem that we don't want to be the ones enforcing? Is that the issue? He doesn't have permission from us.

Mr. O'Conner stated I think it would be very difficult. Look where you live, think about if every one of your neighbors had a well.

Ms. ----- stated we have already sent him a denial letter from the architectural review committee and that is when he started challenging us saying he had gotten a permit from the health department. I may be the who is confused here but even with our signage out front the city requires an approval letter from the POA just to put up the monument sign. What is going on is he went around the city so he knew he was doing this.

Mr. Vogt asked do we want Stef to phone the health department and say did you see the approval letter from the POA because this is a private individual and see what the reaction is.

Mr. Matthews stated I will do that.

**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 balance sheet and income statement were included in the agenda package.

**D. Field Manger's Report**

Mr. Scheerer stated the place is looking amazing, the progress that was made over the past several months is visible. We continue to meet with Ronnie every two weeks and John as needed. We are getting the blueprints scanned and put on the cloud so if lose the hard copies we will have digital copies now. We will continue to do that as we get more and more blueprints. The fountain is looking good, I would like to see a little more flow and we are working towards that.

Mr. Howell stated in phases 1-4 all the wax myrtles have been retrimmed, we have sprayed all the areas except for the three islands and I plan to get a boat in the water next week and touch those up.

**SIXTH ORDER OF BUSINESS****Audience Comments**

There being none, the next item followed.

**SEVENTH ORDER OF BUSINESS****Supervisor's Requests**

There being none, the next item followed.

On MOTION by Ms. Rosemary Jones seconded by Mr. Vogt with all in favor the meeting adjourned at 10:32 a.m.

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Secretary/Assistant Secretary

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Chairman/Vice Chairman

## SECTION IV

## RESOLUTION 2023-04

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE TESORO COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2024 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**”) a proposed budget (“**Proposed Budget**”) for the fiscal year ending September 30, 2024 (“**Fiscal Year 2023**”); 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 2024 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 21, 2023

HOOR: 10:00 AM

LOCATION: 125 SE Via Tesoro Blvd.  
Port St. Lucie, FL 34894

3. **TRANSMITTAL OF PROPOSED BUDGET TO LOCAL GENERAL-PURPOSE GOVERNMENTS.** The District Manager is hereby directed to submit a copy of the Proposed Budget to St. Lucie County 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 \_\_\_\_\_ DAY OF \_\_\_\_\_ 2023.**

ATTEST:

**TESORO COMMUNITY  
DEVELOPMENT DISTRICT**

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

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

**Exhibit A:** Fiscal Year 2024 Proposed Budget

**Exhibit A**  
Fiscal Year 2024 Proposed Budget

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

***Proposed Budget***  
***FY 2024***





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**Tesoro**  
**Community Development District**  
**General Fund Budget**

	Adopted Budget FY2023	Actual thru 4/30/23	Projected Next 5 Months	Projected thru 9/30/23	Proposed Budget FY2024
<b>Revenues</b>					
Stormwater Fees	\$230,000	\$248,240	\$0	\$248,240	\$230,000
Maintenance Assessments	\$543,364	\$533,256	\$10,108	\$543,364	\$543,364
Interest Income	\$550	\$4,594	\$3,281	\$7,875	\$550
Carry Forward Surplus	\$153,581	\$130,039	\$0	\$130,039	\$0
<b>Total Revenues</b>	<b>\$ 927,495</b>	<b>\$ 916,130</b>	<b>\$ 13,389</b>	<b>\$ 929,519</b>	<b>\$ 773,914</b>
<b>Expenditures</b>					
<u>Administrative</u>					
Supervisor Fees	\$4,000	\$200	\$4,000	\$4,200	\$5,000
FICA Expense	\$306	\$15	\$306	\$321	\$383
Engineering	\$7,000	\$2,550	\$1,821	\$4,371	\$7,000
Attorney	\$15,000	\$6,089	\$4,349	\$10,437	\$15,000
Annual Audit	\$3,100	\$2,850	\$0	\$2,850	\$2,950
Assessment Administration	\$2,500	\$2,500	\$0	\$2,500	\$2,500
District Management Fees	\$34,421	\$20,079	\$14,342	\$34,421	\$36,486
Information Technology	\$998	\$582	\$415	\$998	\$1,058
Website Administration	\$893	\$521	\$372	\$893	\$947
Telephone	\$100	\$0	\$50	\$50	\$100
Postage	\$500	\$1,159	\$828	\$1,986	\$500
Insurance	\$8,330	\$7,468	\$0	\$7,468	\$7,960
Printing & Binding	\$800	\$137	\$98	\$235	\$800
Legal Advertising	\$1,600	\$9	\$595	\$604	\$1,600
Other Current Charges	\$2,000	\$0	\$967	\$967	\$2,000
Office Supplies	\$100	\$46	\$33	\$79	\$100
Dues, Licenses & Subscriptions	\$175	\$175	\$0	\$175	\$175
<b>Administrative Expenses</b>	<b>\$ 81,822</b>	<b>\$ 44,379</b>	<b>\$ 28,176</b>	<b>\$ 72,555</b>	<b>\$ 84,558</b>

## General Fund Budget

\*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.

*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.

*Annual Audit*

The District is required annually to conduct an audit of its financial records by an Independent Certified Public Accounting Firm.

*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.

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

*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, positive pay implementation and programming for fraud protection, accounting software, tablets for meetings, Adobe, Microsoft Office, 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.

*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.

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

**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.

**Trim – Phase 1-4**

Services are to include annual trim around all edges in phases 1-4.

**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	\$9,350	\$112,200
<b>TOTAL</b>		<b>\$112,200</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	\$8,113	\$97,353
<b>TOTAL</b>		<b>\$97,353</b>

**Electric**

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

**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.

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

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.

Description	Monthly	Annually
Mitigation Maintenance	\$7,000	\$84,000
<b>TOTAL</b>		<b>\$84,000</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.

**Capital Reserve:**

Represents projected excess funds transfer out to the Capital Reserve Fund

# Tesoro

## Community Development District

### Proposed Budget Capital Reserve Fund

Description	Adopted Budget FY2023	Actuals Thru 4/30/23	Projected Next 5 Months	Projected Thru 9/30/23	Proposed Budget FY2024
<b>Revenues</b>					
Carry Forward Surplus	\$0	\$0	\$0	\$0	\$180,292
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 180,292</b>
<b>Expenditures</b>					
Plant Installation	\$34,000	\$0	\$34,000	\$34,000	\$34,000
Natural Area Cleanup	\$0	\$106,675	\$90,000	\$196,675	\$286,050
Miscellaneous Expenses	\$0	\$32	\$32	\$64	\$500
<b>Total Expenditures</b>	<b>\$ 34,000</b>	<b>\$ 106,707</b>	<b>\$ 124,032</b>	<b>\$ 230,739</b>	<b>\$ 320,550</b>
<b><u>Other Financing Sources/Uses:</u></b>					
Transfer In	\$381,660	\$111,675	\$299,356	\$ 411,031	\$234,992
<b>Total Other Financing Sources/Uses</b>	<b>\$ 381,660</b>	<b>\$ 111,675</b>	<b>\$ 299,356</b>	<b>\$ 411,031</b>	<b>\$ 234,992</b>
<b>Excess Revenues/(Expenditures)</b>	<b>\$ 347,660</b>	<b>\$ 4,968</b>	<b>\$ 175,324</b>	<b>\$ 180,292</b>	<b>\$ 94,734</b>



## SECTION V

**RESOLUTION 2023-05**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF TESORO  
COMMUNITY DEVELOPMENT DISTRICT DESIGNATING AN  
ASSISTANT TREASURER OF THE DISTRICT AND PROVIDING FOR  
AN EFFECTIVE DATE**

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

**WHEREAS**, the Board of Supervisors of the District desires to appoint an Assistant Treasurer.

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

**SECTION 1.** Darrin Mossing is appointed Assistant Treasurer.

**SECTION 2.** This Resolution shall become effective immediately upon its adoption.

**PASSED AND ADOPTED** this \_\_\_\_\_ day of May 2023.

ATTEST:

**TESORO COMMUNITY  
DEVELOPMENT DISTRICT**

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

\_\_\_\_\_  
Chairperson, Board of Supervisors

## SECTION VI

# **Tesoro Community Development District: May 2023**

The Tesoro Community Development District (CDD) has been active in improving the preserve areas over the last year and a half. It is our intention to update residents a few times a year on the progress and projects in short notes. In this first communication we also add the background of the CDD status and operation as this is different from other Tesoro operations.

## **Background of the Tesoro CDD**

The Tesoro Community Development District (CDD) is a joint venture between the Florida State and the Tesoro community and is operated similarly to local governments in Florida with its own budgets, contracting and auditing. It has a five-member elected Board of Supervisors, which establishes policy and budgets in accordance with Florida Law. The Board, by law, must hire a District Administrator to oversee the CDD, which in our case is Government Management Services. For a history, budgets, audits and other aspects of the CDD refer to [Tesorocdd.com](http://Tesorocdd.com)

To give a perspective of the relative sizes of the operations in Tesoro, the two golf course areas, the POA housing area (excluding berms), and the CDD areas are roughly the same size, so this CDD is of a significant size and undertaking. It must be noted that the CDD areas are maintained under state permits, so that homeowners cannot undertake clearing, or trimming, or planting in these areas.

## **Clearing and Trimming**

After nearly 13 years of minimal work, in 2022 we managed to find some reserves and start improving our areas. The work involved removing the invasive species, trimming the trees we need to keep and clearing much of the underbrush so plants can grow. We cleared the large mitigation waterway that runs from the east side boundary to the south of Tramonto to the west side and then back under Via Tesoro near Via Casarano. In 2023 we have continued the clearing of the waterway past hole #9 of the Palmer course and to our boundary at the fork of the St Lucie River in the northeast corner. We are also clearing the other waterway we have, called Tomato Creek, which runs on the east side. This opens the waterways and also helps to make the areas behind the lots and homes on the east side more attractive.

This is an ongoing task to maintain these cleared areas, but the advantage is these areas bring spectacular views, birds and wildlife which is now visible. The photos below show the mitigation water around holes #6 and #7 before and after clearing to show the impact of the work.



## **Hole #5 Waterfall**

This was non-operative, and we have refurbished the pump and its electrics, rebuilt the retaining wall and the outflow areas, and returned the waterfall and its associated pond to full operation. This area now provides a special area for a plant nursery and birds.

## **Treatment for algae**

Over the last year we have essentially brought the red algae and other algae that clogged our waterways under control, so the water is clearer. The photos below show the same waterway in 2019 and in 2022.



## Aquatic flowers

A number of lakes on the west side have special shallow areas, called Littoral Shelves, designed into the water which provide areas for aquatic plants to grow. These have not been maintained and plants have grown unchecked. These shelves are currently being thinned to remove unwanted plants and replanted with natural aquatic plants. We will see how the varying water levels between seasonal no rain and the rainy periods affects these plants, and which thrive, or do not, in our water.

## Weir Gates for level control

The lakes in the northwest corner of the property have two weir walls which maintain the water level in these lakes. One wall allows water to feed to the large lake north of the clubhouse, the other to a creek which runs into the St Lucie River in the northeast corner. These levels have been controlled by the CDD which had a piece of plywood installed in a gap in the walls, which was removed if a storm or hurricane was imminent. This is unsafe and crude, and new gates will be installed so the water flow can be controlled professionally. This has to be approved by Port St Lucie who own the walls but this process is nearly complete and will be followed by the manufacture and installation of the new gates.

## SECTION VII

# SECTION C



# SECTION 1

*Tesoro*  
*Community Development District*

[Check Run Summary](#)

December 01,2022 through April 30,2023

Fund	Date	Check No.'s		Amount
General Fund				
	12/5/22	1087	\$	45,537.50
	12/15/22	1088-1090	\$	11,995.60
	12/29/22	1091-1092	\$	4,567.37
	1/20/23	1093-1096	\$	59,025.83
	1/26/23	1097-1100	\$	7,115.13
	2/24/23	1101-1104	\$	33,021.14
	3/1/23	1105	\$	504.45
	3/9/23	1106-1108	\$	54,830.89
	3/20/23	1109-1110	\$	4,975.42
	4/3/23	1111-1113	\$	68,958.62
	4/13/23	1114-1115	\$	12,976.18
	4/28/23	1116-1117	\$	1,127.93
Total			\$	304,636.06

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\*\*\* CHECK NOS. 001087-001117

YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER  
TESORO CDD  
BANK A TESORO CDD

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PAGE 1

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
12/05/22	00017	11/17/22 4701	202211 330-53800-46200		*	7,000.00	
		WETLAND/LAKE MAINT-NOV 22					
		11/17/22 4701	202211 320-53800-46200		*	9,350.00	
		WETLAND/LAKE MAINT-NOV 22					
		11/17/22 4701	202211 320-53800-46201		*	9,687.50	
		PHASE 1-4 ANNUAL TRIM					
		11/17/22 4709	202211 320-53800-49100		*	19,500.00	
		PHASE 4 - 50% COMPLETED					
				NATIVE LANDS MANAGEMENT, INC.			45,537.50 001087
12/15/22	00008	12/06/22 WGC-1498	202211 310-51300-31500		*	745.50	
		PREP/ATND MTG/RVW CORRESP					
				LEWIS, LONGMAN & WALKER, PA			745.50 001088
12/15/22	00047	12/01/22 19746	202212 320-53800-47500		*	2,731.71	
		VOLUTE RPR/PIPING RPLCMNT					
				SULIVAN ELECTRIC & PUMP, INC.			2,731.71 001089
12/15/22	00026	11/30/22 107006	202212 320-53800-47300		*	8,518.39	
		MONTHLY LANDSCAPE-DEC 22					
				WELLINGTON PRO LAWN			8,518.39 001090
12/29/22	00004	12/01/22 390	202212 310-51300-34000		*	2,868.42	
		MANAGEMENT FEES - DEC 22					
		12/01/22 390	202212 310-51300-35200		*	74.42	
		WEBSITE MANAGEMET-DEC 22					
		12/01/22 390	202212 310-51300-35100		*	83.17	
		INFORMATION TECH - DEC 22					
		12/01/22 390	202212 310-51300-42000		*	.09	
		OFFICE SUPPLIES					
		12/01/22 390	202212 310-51300-42500		*	1.71	
		POSTAGE					
		12/01/22 391	202212 320-53800-12000		*	1,392.50	
		FIELD MANAGEMENT - DEC 22					
				GOVERNMENTAL MANAGEMENT SERVICES			4,420.31 001091
12/29/22	00005	11/30/22 00051261	202211 310-51300-48000		*	147.06	
		REQ.PROPOSAL ANNUAL AUDIT					
				TREASURE COAST NEWSPAPER			147.06 001092
1/20/23	00006	12/21/22 96599	202211 310-51300-31100		*	473.88	
		ENGINEER SERVICES-NOV 22					
				CULPEPPER & TERPENING, INC.			473.88 001093
1/20/23	00004	1/01/23 392	202301 310-51300-34000		*	2,868.42	
		MANAGEMENT FEES - JAN 23					

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BANK A TESORO CDD

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CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
		1/01/23 392	202301 310-51300-35200		*	74.42	
			WEBSITE MANAGEMET-JAN 23				
		1/01/23 392	202301 310-51300-35100		*	83.17	
			INFORMATION TECH - JAN 23				
		1/01/23 392	202301 310-51300-51000		*	15.09	
			OFFICE SUPPLIES				
		1/01/23 392	202301 310-51300-42000		*	1.71	
			POSTAGE				
		1/01/23 392	202301 310-51300-42500		*	60.75	
			COPIES				
		1/01/23 393	202301 320-53800-12000		*	1,392.50	
			FIELD MANAGEMENT - JAN 23				
			GOVERNMENTAL MANAGEMENT SERVICES				4,496.06 001094
1/20/23 00017		12/15/22 4719	202212 330-53800-46200		*	7,000.00	
			WETLAND/LAKE MAINT-DEC 22				
		12/15/22 4719	202212 320-53800-46200		*	9,350.00	
			WETLAND/LAKE MAINT-DEC 22				
		12/15/22 4719	202212 320-53800-46201		*	9,687.50	
			PHASE 1-4 ANNUAL TRIM				
		12/15/22 4726	202212 320-53800-49100		*	19,500.00	
			PHASE 4 FINISHED				
			NATIVE LANDS MANAGEMENT, INC.				45,537.50 001095
1/20/23 00026		1/02/23 107275	202301 320-53800-47300		*	8,518.39	
			MONTHLY LANDSCAPE-JAN 23				
			WELLINGTON PRO LAWN				8,518.39 001096
1/26/23 00048		1/26/23 01262023	202301 320-53800-49000		*	383.06	
			REIMB-STAND CDD DRAWINGS				
			JOHN VOGT				383.06 001097
1/26/23 00008		1/18/23 WGC-1503	202212 310-51300-31500		*	816.50	
			PREP ATTND MTG/RVW AGENDA				
			LEWIS, LONGMAN & WALKER, PA				816.50 001098
1/26/23 00035		11/01/22 INV-1059	202211 300-36300-10100		*	5,780.48	
			2023 TAX ROLL TRIM NOTICE				
			MICHELLE FRANKLIN, PROP APPRAISER				5,780.48 001099
1/26/23 00005		12/31/22 00052095	202212 310-51300-48000		*	135.09	
			NOT OF AUDITOR SELECTION				
			TREASURE COAST NEWSPAPER				135.09 001100
2/24/23 00006		1/25/23 96759	202212 310-51300-31100		*	541.38	
			ENGINEER SERVICES-DEC 22				
			CULPEPPER & TERPENING, INC.				541.38 001101
			TES -- TESORO -- IARAUJO				

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CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
2/24/23	00004	2/01/23 394	202302 310-51300-34000	MANAGEMENT FEES - FEB 23	*	2,868.42	
		2/01/23 394	202302 310-51300-35200	WEBSITE MANAGEMET-FEB 23	*	74.42	
		2/01/23 394	202302 310-51300-35100	INFORMATION TECH - FEB 23	*	83.17	
		2/01/23 394	202302 310-51300-51000	OFFICE SUPPLIES	*	15.36	
		2/01/23 394	202302 310-51300-42000	POSTAGE	*	7.43	
		2/01/23 394	202302 310-51300-42500	COPIES	*	40.20	
		2/01/23 395	202302 320-53800-12000	FIELD MANAGEMENT - FEB 23	*	1,392.50	
		2/01/23 395	202302 310-51300-42000	TESORO CDD MAPS / POSTAGE	*	805.76	
GOVERNMENTAL MANAGEMENT SERVICES							5,287.26 001102
2/24/23	00008	2/06/23 WGC-1506	202301 310-51300-31500	PRP ATND MTG/WRKSHOP/AGDA	*	1,155.00	
LEWIS, LONGMAN & WALKER, PA							1,155.00 001103
2/24/23	00017	1/19/23 4741	202301 330-53800-46200	WETLAND/LAKE MAINT-JAN 23	*	7,000.00	
		1/19/23 4741	202301 320-53800-46200	WETLAND/LAKE MAINT-JAN 23	*	9,350.00	
		1/19/23 4741	202301 320-53800-46201	PHASE 1-4 ANNUAL TRIM	*	9,687.50	
NATIVE LANDS MANAGEMENT, INC.							26,037.50 001104
3/01/23	00005	5/31/22 00046465	202205 310-51300-48000	NOT OF QUALIFYING PERIOD	*	100.89	
		5/31/22 00046465	202205 310-51300-48000	NOTICE OF MEETING	*	106.02	
		8/31/22 00048723	202208 310-51300-48000	NOT FY23 BUDGET ADOPT MTG	*	297.54	
TREASURE COAST NEWSPAPER							504.45 001105
3/09/23	00006	2/23/23 96836	202301 310-51300-31100	ENGINEER SERVICES-JAN 23	*	1,275.00	
CULPEPPER & TERPENING, INC.							1,275.00 001106
3/09/23	00017	2/16/23 4756	202302 320-53800-46200	WETLAND/LAKE MAINT-FEB 23	*	9,350.00	
		2/16/23 4756	202302 330-53800-46200	WETLAND/LAKE MAINT-FEB 23	*	7,000.00	

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CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
		2/16/23 4756	202302 320-53800-46201		*	9,687.50	
			PHASE 1-4 ANNUAL TRIM				
		2/16/23 4764	202302 320-53800-49100		*	19,000.00	
			UPLAND 2 & WINTERS CREEK				
				NATIVE LANDS MANAGEMENT, INC.			45,037.50 001107
3/09/23 00026		2/03/23 107521	202302 320-53800-47300		*	8,518.39	
			MONTHLY LANDSCAPE-FEB 23				
				WELLINGTON PRO LAWN			8,518.39 001108
3/20/23 00004		3/01/23 396	202303 310-51300-34000		*	2,868.42	
			MANAGEMENT FEES - MAR 23				
		3/01/23 396	202303 310-51300-35200		*	74.42	
			WEBSITE MANAGEMET-MAR 23				
		3/01/23 396	202303 310-51300-35100		*	83.17	
			INFORMATION TECH - MAR 23				
		3/01/23 396	202303 310-51300-51000		*	.12	
			OFFICE SUPPLIES				
		3/01/23 396	202303 310-51300-42000		*	2.40	
			POSTAGE				
		3/01/23 397	202303 320-53800-12000		*	1,392.50	
			FIELD MANAGEMENT - MAR 23				
		3/01/23 397	202303 310-51300-42000		*	220.77	
			MAP SCANNING & PRINTING				
		3/01/23 397	202303 310-51300-42000		*	25.62	
			MAP SCANNING & PRINTING				
				GOVERNMENTAL MANAGEMENT SERVICES			4,667.42 001109
3/20/23 00008		3/06/23 WGC-1511	202302 310-51300-31500		*	308.00	
			REVIEW CORRESPONDENCE				
				LEWIS, LONGMAN & WALKER, PA			308.00 001110
4/03/23 00017		3/09/23 4769	202303 320-53800-49100		*	24,225.00	
			TOMATO CREEK UPLANDS 1&3				
		3/09/23 4770	202303 320-53800-49100		*	10,100.00	
			LITTORAL LAKE PLANTINGS				
		3/16/23 4773	202303 330-53800-46200		*	7,000.00	
			WETLAND/LAKE MAINT-MAR23				
		3/16/23 4773	202303 320-53800-46200		*	9,350.00	
			WETLAND/LAKE MAINT-MAR23				
		3/16/23 4773	202303 320-53800-46201		*	9,657.50	
			PHASE 1-4 ANNUAL TRIM				
				NATIVE LANDS MANAGEMENT, INC.			60,332.50 001111
4/03/23 00005		1/13/23 00053108	202301 310-51300-48000		*	107.73	
			NOTICE OF MEETING 1/13/23				
				TREASURE COAST NEWSPAPER			107.73 001112

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YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER  
TESORO CDD  
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CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
4/03/23	00026	3/01/23 107784	202303 320-53800-47300		*	8,518.39	
		MONTHLY LANDSCAPE-MAR 23		WELLINGTON PRO LAWN			8,518.39 001113
4/13/23	00004	4/01/23 398	202304 310-51300-34000		*	2,868.42	
		MANAGEMENT FEES - APR 23					
		4/01/23 398	202304 310-51300-35200		*	74.42	
		WEBSITE ADMIN - APR 23					
		4/01/23 398	202304 310-51300-35100		*	83.17	
		INFORMATION TECH - APR 23					
		4/01/23 398	202304 310-51300-42500		*	.18	
		OFFICE SUPPLIES					
		4/01/23 398	202304 310-51300-42000		*	39.10	
		POSTAGE					
		4/01/23 399	202304 320-53800-12000		*	1,392.50	
		FIELD MANAGEMENT - APR 23		GOVERNMENTAL MANAGEMENT SERVICES			4,457.79 001114
4/13/23	00026	3/31/23 108045	202304 320-53800-47300		*	8,518.39	
		MONTHLY LANDSCAPE - APR23		WELLINGTON PRO LAWN			8,518.39 001115
4/28/23	00034	4/27/23 04272023	202304 310-51300-42000		*	49.93	
		2022 TAX ROLL POSTAGE		CHRIS CRAFT ST. LUCIE COUNTY			49.93 001116
4/28/23	00008	4/07/23 WGC-1516	202303 310-51300-31500		*	1,078.00	
		REVIEW CORRESPONDENCE		LEWIS, LONGMAN & WALKER, PA			1,078.00 001117
TOTAL FOR BANK A						304,636.06	
TOTAL FOR REGISTER						304,636.06	

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## SECTION 2



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

***Unaudited Financial Reporting***  
***April 30, 2023***



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2-3	<u>General Fund</u>
4	<u>Capital Reserve Fund</u>
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8	<u>Stormwater Fee Schedule</u>

**Tesoro**  
**Community Development District**  
**Combined Balance Sheet**  
**April 30, 2023**

	<i>General Fund</i>	<i>Capital Reserve Fund</i>	<i>Totals Governmental Funds</i>
<b>Assets:</b>			
Operating Account	\$ 537,523	\$ 4,968	\$ 542,491
State Board of Administration	\$ 129,759	\$ -	\$ 129,759
<b>Total Assets</b>	<b>\$ 667,282</b>	<b>\$ 4,968</b>	<b>\$ 672,250</b>
<b>Liabilities:</b>			
Accounts Payable	\$ 29,570	\$ -	\$ 29,570
Fica Payable	\$ (92)	\$ -	\$ (92)
<b>Total Liabilites</b>	<b>\$ 29,479</b>	<b>\$ -</b>	<b>\$ 29,479</b>
<b>Fund Balance:</b>			
Unassigned	\$ 637,803	\$ 4,968	\$ 642,771
<b>Total Fund Balances</b>	<b>\$ 637,803</b>	<b>\$ 4,968</b>	<b>\$ 642,771</b>
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$ 667,282</b>	<b>\$ 4,968</b>	<b>\$ 672,250</b>

**Tesoro**  
**Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending April 30, 2023**

	Adopted	Prorated Budget	Actual	
	Budget	Thru 04/30/23	Thru 04/30/23	Variance
<b>Revenues:</b>				
Stormwater Fees	\$ 230,000	\$ 230,000	\$ 248,240	\$ 18,240
Maintenance Assessments	\$ 543,364	\$ 533,256	\$ 533,256	\$ -
Interest Income	\$ 550	\$ 550	\$ 4,594	\$ 4,044
<b>Total Revenues</b>	<b>\$ 773,914</b>	<b>\$ 763,806</b>	<b>\$ 786,090</b>	<b>\$ 22,284</b>
<b>Expenditures:</b>				
<b><u>General &amp; Administrative:</u></b>				
Supervisor Fees	\$ 4,000	\$ 2,333	\$ 200	\$ 2,133
FICA Expense	\$ 306	\$ 179	\$ 15	\$ 163
Engineering	\$ 7,000	\$ 4,083	\$ 2,550	\$ 1,534
Attorney	\$ 15,000	\$ 8,750	\$ 6,089	\$ 2,662
Annual Audit	\$ 3,100	\$ 2,850	\$ 2,850	\$ -
Assessment Administration	\$ 2,500	\$ 2,500	\$ 2,500	\$ -
District Management Fees	\$ 34,421	\$ 20,079	\$ 20,079	\$ 0
Information Technology	\$ 998	\$ 582	\$ 582	\$ (0)
Website Administration	\$ 893	\$ 521	\$ 521	\$ (0)
Telephone	\$ 100	\$ 58	\$ -	\$ 58
Postage	\$ 500	\$ 500	\$ 1,159	\$ (659)
Insurance	\$ 8,330	\$ 8,330	\$ 7,468	\$ 862
Printing & Binding	\$ 800	\$ 467	\$ 137	\$ 329
Legal Advertising	\$ 1,600	\$ 933	\$ 9	\$ 925
Other Current Charges	\$ 2,000	\$ 1,167	\$ -	\$ 1,167
Office Supplies	\$ 100	\$ 58	\$ 46	\$ 12
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
<b>Total General &amp; Administrative</b>	<b>\$ 81,822</b>	<b>\$ 53,565</b>	<b>\$ 44,379</b>	<b>\$ 9,186</b>

**Tesoro**  
**Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending April 30, 2023**

	Adopted	Prorated Budget	Actual	
	Budget	Thru 04/30/23	Thru 04/30/23	Variance
<b><i>Field Operations</i></b>				
Field Mangagement Fees	\$ 16,710	\$ 9,747	\$ 9,748	\$ (0)
Trim - Phase 1-4	\$ 116,250	\$ 67,813	\$ 67,783	\$ 30
<b><i>West Side</i></b>				
Mitigation Maintenance	\$ 112,200	\$ 65,450	\$ 65,450	\$ -
Landscaping	\$ 97,353	\$ 56,789	\$ 59,222	\$ (2,432)
Electric	\$ 10,000	\$ 5,833	\$ 2,687	\$ 3,147
Plant Replacement	\$ 5,000	\$ 2,917	\$ -	\$ 2,917
Fountain Repairs	\$ 5,000	\$ 2,917	\$ 2,732	\$ 185
Contingency	\$ 2,500	\$ 1,458	\$ 383	\$ 1,075
<b><i>East Side</i></b>				
Mitigation Monitoring	\$ 7,500	\$ 4,375	\$ -	\$ 4,375
Mitigation Maintenance	\$ 84,000	\$ 49,000	\$ 49,000	\$ -
Plant Replacement	\$ 5,000	\$ 2,917	\$ -	\$ 2,917
Contingency	\$ 2,500	\$ 1,458	\$ -	\$ 1,458
<b>Field Operations Expenditures</b>	<b>\$ 464,013</b>	<b>\$ 270,674</b>	<b>\$ 257,003</b>	<b>\$ 13,671</b>
<b>Total Expenditures</b>	<b>\$ 545,835</b>	<b>\$ 324,239</b>	<b>\$ 301,382</b>	<b>\$ 22,857</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 228,079</b>		<b>\$ 484,708</b>	
<b><i>Other Financing Sources/(Uses):</i></b>				
Transfer out to Capital Reserve	\$ (381,660)	\$ (111,675)	\$ (111,675)	\$ -
<b>Total Other Financing Sources/(Uses)</b>	<b>\$ (381,660)</b>	<b>\$ (111,675)</b>	<b>\$ (111,675)</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ (153,581)</b>		<b>\$ 373,033</b>	
<b>Fund Balance - Beginning</b>	<b>\$ 153,581</b>		<b>\$ 264,770</b>	
<b>Fund Balance - Ending</b>	<b>\$ (0)</b>		<b>\$ 637,803</b>	

**Tesoro**  
**Community Development District**  
**Capital Reserve Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending April 30, 2023**

	Adopted	Prorated Budget	Actual	
	Budget	Thru 04/30/23	Thru 04/30/23	Variance
<b>Expenditures:</b>				
Miscellaneous Expenses	\$ -	\$ -	\$ 32	\$ (32)
Natural Area Cleanup	\$ -	\$ -	\$ 106,675	\$ (106,675)
Plant Installation	\$ 34,000	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 34,000</b>	<b>\$ -</b>	<b>\$ 106,707</b>	<b>\$ (106,707)</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (34,000)</b>		<b>\$ (106,707)</b>	
<b>Other Financing Sources/Uses:</b>				
Transfer In	\$ 381,660	\$ 111,675	\$ 111,675	\$ -
<b>Total Other Financing Sources/Uses</b>	<b>\$ 381,660</b>	<b>\$ 111,675</b>	<b>\$ 111,675</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ 347,660</b>		<b>\$ 4,968</b>	
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ -</b>	
<b>Fund Balance - Ending</b>	<b>\$ 347,660</b>		<b>\$ 4,968</b>	

**Tesoro**  
Community Development District  
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<b>Revenues:</b>													
Stormwater Fees	\$ 801	\$ -	\$ -	\$ -	\$ -	\$ 246,358	\$ 1,081	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 248,240
Maintenance Assessments	\$ 98	\$ 13,463	\$ 254,474	\$ 253,531	\$ 5,543	\$ 2,661	\$ 3,487	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 533,256
Interest Income	\$ 597	\$ 595	\$ 468	\$ 587	\$ 705	\$ 770	\$ 872	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,594
<b>Total Revenues</b>	<b>\$ 1,495</b>	<b>\$ 14,059</b>	<b>\$ 254,942</b>	<b>\$ 254,118</b>	<b>\$ 6,247</b>	<b>\$ 249,788</b>	<b>\$ 5,441</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 786,090</b>
<b>Expenditures:</b>													
<b>General &amp; Administrative:</b>													
Supervisor Fees	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200
FICA Expense	\$ 15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15
Engineering	\$ -	\$ 474	\$ 541	\$ 1,275	\$ -	\$ 259	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,550
Attorney	\$ 1,562	\$ 746	\$ 817	\$ 1,155	\$ 308	\$ 1,078	\$ 424	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,089
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,850	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,850
Assessment Administration	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500
District Management Fees	\$ 2,868	\$ 2,868	\$ 2,868	\$ 2,868	\$ 2,868	\$ 2,868	\$ 2,868	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,079
Information Technology	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 582
Website Administration	\$ 74	\$ 74	\$ 74	\$ 74	\$ 74	\$ 74	\$ 74	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 521
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage	\$ 2	\$ 4	\$ 0	\$ 2	\$ 813	\$ 249	\$ 89	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,159
Insurance	\$ 7,468	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,468
Printing & Binding	\$ 0	\$ 34	\$ 2	\$ 61	\$ 40	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 137
Legal Advertising	\$ 123	\$ 147	\$ 135	\$ 108	\$ -	\$ (504)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9
Other Current Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office Supplies	\$ 0	\$ 15	\$ -	\$ 15	\$ 15	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
<b>Total General &amp; Administrative</b>	<b>\$ 15,072</b>	<b>\$ 4,445</b>	<b>\$ 4,521</b>	<b>\$ 5,641</b>	<b>\$ 4,203</b>	<b>\$ 4,108</b>	<b>\$ 6,389</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 44,379</b>

**Tesoro**  
Community Development District  
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<b><u>Field Operations</u></b>													
Field Management Fees	\$ 1,393	\$ 1,393	\$ 1,393	\$ 1,393	\$ 1,393	\$ 1,393	\$ 1,393	\$ -	\$ -	\$ -	\$ -	\$ -	9,748
Trim Phase 1-4	\$ 9,688	\$ 9,688	\$ 9,688	\$ 9,688	\$ 9,688	\$ 9,658	\$ 9,688	\$ -	\$ -	\$ -	\$ -	\$ -	67,783
<b><u>West Side</u></b>													
Mitigation Maintenance	\$ 9,350	\$ 9,350	\$ 9,350	\$ 9,350	\$ 9,350	\$ 9,350	\$ 9,350	\$ -	\$ -	\$ -	\$ -	\$ -	65,450
Landscaping	\$ 8,111	\$ 8,518	\$ 8,518	\$ 8,518	\$ 8,518	\$ 8,518	\$ 8,518	\$ -	\$ -	\$ -	\$ -	\$ -	59,222
Electric	\$ 28	\$ 326	\$ 545	\$ 543	\$ 534	\$ 381	\$ 330	\$ -	\$ -	\$ -	\$ -	\$ -	2,687
Plant Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fountain Repairs	\$ -	\$ -	\$ 2,732	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,732
Contingency	\$ -	\$ -	\$ -	\$ 383	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	383
Natural Area Cleanup	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b><u>East Side</u></b>													
Mitigation Monitoring	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Mitigation Maintenance	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ -	\$ -	\$ -	\$ -	\$ -	49,000
Plant Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Field Operations Expenditures</b>	<b>\$ 35,570</b>	<b>\$ 36,274</b>	<b>\$ 39,225</b>	<b>\$ 36,875</b>	<b>\$ 36,482</b>	<b>\$ 36,299</b>	<b>\$ 36,278</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>257,003</b>
<b>Total Expenditures</b>	<b>\$ 50,642</b>	<b>\$ 40,719</b>	<b>\$ 43,746</b>	<b>\$ 42,516</b>	<b>\$ 40,685</b>	<b>\$ 40,407</b>	<b>\$ 42,667</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>301,382</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (49,147)</b>	<b>\$ (26,661)</b>	<b>\$ 211,196</b>	<b>\$ 211,602</b>	<b>\$ (34,437)</b>	<b>\$ 209,381</b>	<b>\$ (37,226)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>484,708</b>
<b>Other Financing Sources/Uses:</b>													
Transfer In/(Out)	\$ (14,350)	\$ (19,500)	\$ (19,500)	\$ -	\$ (19,000)	\$ (39,325)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(111,675)
<b>Total Other Financing Sources/Uses</b>	<b>\$ (14,350)</b>	<b>\$ (19,500)</b>	<b>\$ (19,500)</b>	<b>\$ -</b>	<b>\$ (19,000)</b>	<b>\$ (39,325)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>(111,675)</b>
<b>Net Change in Fund Balance</b>	<b>\$ (63,497)</b>	<b>\$ (46,161)</b>	<b>\$ 191,696</b>	<b>\$ 211,602</b>	<b>\$ (53,437)</b>	<b>\$ 170,056</b>	<b>\$ (37,226)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>373,033</b>



**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**

Date	Distribution	Gross Amount	Commissions	Discount/Penalty	Interest	Property Appraiser Fee	Net Receipts	100.00%	100.00%
								O&M Portion	Total
10/11/22	09/1/22-09/30/22	\$91.56	(\$1.99)	\$0.00	\$8.25	\$0.00	\$97.82	\$97.82	\$97.82
11/1/22	Inv#1059	\$0.00	\$0.00	\$0.00	\$0.00	(\$5,780.48)	(\$5,780.48)	(\$5,780.48)	(\$5,780.48)
11/8/22	10/01/22-10/31/22	\$61.04	(\$1.22)	\$6.27	\$0.00	\$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	\$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	\$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	\$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	\$0.00	\$10,134.77	\$10,134.77	\$10,134.77
12/02/22	11/18/22-11/24/22	\$24,180.00	(\$483.60)	(\$947.85)	\$0.00	\$0.00	\$22,748.55	\$22,748.55	\$22,748.55
12/08/22	11/25/22-12/01/22	\$71,715.40	(\$1,434.31)	(\$2,799.85)	\$0.00	\$0.00	\$67,481.24	\$67,481.24	\$67,481.24
12/15/22	12/02/22-12/08/22	\$173,748.80	(\$3,474.98)	(\$6,688.08)	\$0.00	\$0.00	\$163,585.74	\$163,585.74	\$163,585.74
12/22/22	12/09/22-12/15/22	\$697.50	(\$13.95)	(\$25.07)	\$0.00	\$0.00	\$658.48	\$658.48	\$658.48
01/04/23	12/16/22-12/22/22	\$2,712.50	(\$54.25)	(\$79.76)	\$0.00	\$0.00	\$2,578.49	\$2,578.49	\$2,578.49
01/09/23	12/23/23-12/29/22	\$263,224.10	(\$5,264.42)	(\$10,306.35)	\$0.00	\$0.00	\$247,653.33	\$247,653.33	\$247,653.33
01/10/23	09/01/22-12/31/22	\$0.00	\$0.00	\$0.00	\$32.41	\$0.00	\$32.41	\$32.41	\$32.41
01/10/23	11/02/22-12/31/22	\$322.06	(\$6.44)	(\$9.48)	\$0.00	\$0.00	\$306.14	\$306.14	\$306.14
01/13/23	12/30/22-01/05/23	\$2,325.00	(\$46.50)	(\$62.26)	\$0.00	\$0.00	\$2,216.24	\$2,216.24	\$2,216.24
01/27/23	01/13/23-01/19/23	\$775.00	(\$15.50)	(\$15.19)	\$0.00	\$0.00	\$744.31	\$744.31	\$744.31
02/03/23	01/20/23-01/26/23	\$941.58	(\$18.83)	(\$22.79)	\$0.00	\$0.00	\$899.96	\$899.96	\$899.96
02/08/23	01/01/23-01/31/23	\$213.64	(\$4.28)	\$31.43	\$0.00	\$0.00	\$240.79	\$240.79	\$240.79
02/10/23	01/27/23-02/02/23	\$3,022.50	(\$60.45)	(\$59.24)	\$0.00	\$0.00	\$2,902.81	\$2,902.81	\$2,902.81
02/17/23	02/03/23-02/09/23	\$1,085.00	(\$21.70)	(\$18.23)	\$0.00	\$0.00	\$1,045.07	\$1,045.07	\$1,045.07
02/27/23	02/10/23-02/16/23	\$465.00	(\$9.30)	(\$1.51)	\$0.00	\$0.00	\$454.19	\$454.19	\$454.19
03/03/23	02/17/23-02/23/23	\$321.29	(\$6.43)	(\$2.28)	\$0.00	\$0.00	\$312.58	\$312.58	\$312.58
03/10/23	02/24/23-03/02/23	\$697.09	(\$13.94)	(\$6.08)	\$0.00	\$0.00	\$677.07	\$677.07	\$677.07
03/24/23	03/10/23-03/16/23	\$310.00	(\$6.20)	\$0.00	\$0.00	\$0.00	\$303.80	\$303.80	\$303.80
03/31/23	03/17/23-03/23/23	\$1,395.00	(\$27.90)	\$0.00	\$0.00	\$0.00	\$1,367.10	\$1,367.10	\$1,367.10
04/07/23	03/24/23-03/30/23	\$2,689.63	(\$53.80)	\$0.00	\$0.00	\$0.00	\$2,635.83	\$2,635.83	\$2,635.83
04/11/23	01/01/23-03/31/23	\$0.00	\$0.00	\$0.00	\$181.77	\$0.00	\$181.77	\$181.77	\$181.77
04/11/23	01/01/23-03/31/23	\$450.39	(\$9.00)	\$0.00	\$0.00	\$0.00	\$441.39	\$441.39	\$441.39
04/17/23	03/31/23-04/06/23	\$232.50	(\$4.65)	\$0.00	\$0.00	\$0.00	\$227.85	\$227.85	\$227.85
<b>TOTAL</b>		<b>\$ 572,071.84</b>	<b>\$ (11,441.55)</b>	<b>\$ (21,816.11)</b>	<b>\$ 222.43</b>	<b>\$ (5,780.48)</b>	<b>\$ 533,256.13</b>	<b>\$ 533,256.13</b>	<b>\$ 533,256.13</b>

98%	Net Percent Collected
\$ 10,108.71	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
3/10/23	338426	\$246,358.08
4/14/23	339647	\$1,081.39
<b>Total</b>		<b>\$ 248,240.08</b>

## 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 17, 2023

Lauren Vanderveer  
Government Management Services  
219 E Livingston St  
Orlando, FL 32801

Dear Ms. Vanderveer:

This letter is in reference to the number of registered voters as of April 15, 2023 in the Community Development District listed below based on previous mapping forwarded by your organization. If any of your mapping information has changed, please forward the applicable documentation to our office as soon as possible.

CDD NAME	REGISTERED VOTERS
Tesoro	306

Please contact Kris Barcomb at 772-462-1508 if you have any questions or need additional information.

Sincerely,

A handwritten signature in black ink that reads "Gertrude Walker".

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](http://www.slcelections.com) • e-mail: [elections@slcelections.com](mailto:elections@slcelections.com)