



**Memorandum**

**To: Tesoro Board of Supervisors**

**From:** District Management

**Date:** October 1, 2025

**RE:** HB7013 – Special Districts Performance Measures and Standards-FINAL Report

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To enhance accountability and transparency, new regulations were established for all special districts by the Florida Legislature during its 2024 legislative session. Starting on October 1, 2024, or by the end of the first full fiscal year after its creation (whichever comes later), each special district must establish goals and objectives for each program and activity, as well as develop performance measures and standards to assess the achievement of these goals and objectives. Additionally, by December 1 each year (initial report due on December 1, 2025), each special district is required to publish an annual report on its website, detailing the goals and objectives achieved, the performance measures and standards used, and any goals or objectives that were not achieved.

District Management has identified the following key categories to focus on for Fiscal Year 2025 and develop statutorily compliant goals for each:

- Community Communication and Engagement
- Infrastructure and Facilities Maintenance
- Financial Transparency and Accountability

Additionally, special districts must provide an annual reporting form to share with the public that reflects whether the goals & objectives were met for the year. District Management has streamlined these requirements into a single document that meets both the statutory requirements for goal/objective setting and annual reporting.

The proposed goals/objectives and the annual reporting form are attached as Exhibit A to this memo. District Management recommends that the Board of Supervisors adopt these goals and objectives to maintain compliance with HB7013 and further enhance their commitment to the accountability and transparency of the District.

**Exhibit A:**  
Goals, Objectives and Annual Reporting Form

# **Tesoro Community Development District Performance Measures/Standards & Annual Reporting Form**

**October 1, 2024 – September 30, 2025**

## **1. Community Communication and Engagement**

### **Goal 1.1: Public Meetings Compliance**

**Objective:** Hold at least three regular Board of Supervisors meetings per year to conduct CDD related business and discuss community needs.

**Measurement:** Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.

**Standard:** A minimum of three board meetings were held during the Fiscal Year.

**Achieved:** Yes ☒ No ☐

### **Goal 1.2: Notice of Meetings Compliance**

**Objective:** Provide public notice of meetings in accordance with Florida Statutes, using at least two communication methods.

**Measurement:** Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in the local newspaper, and via electronic communication.

**Standard:** 100% of meetings were advertised per Florida statute on at least two media (i.e., newspaper, CDD website, electronic communications).

**Achieved:** Yes ☒ No ☐

### **Goal 1.3: Access to Records Compliance**

**Objective:** Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.

**Measurement:** Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date, as evidenced by District Management's records.

**Standard:** 100% of monthly website checks were completed by District Management.

**Achieved:** Yes ☒ No ☐

## **2. Infrastructure and Facilities Maintenance**

### **Goal 2.1: Field Management and/or District Management Site Inspections**

**Objective:** Field manager and/or district manager will conduct inspections per District Management services agreement to ensure safety and proper functioning of the District's infrastructure.

**Measurement:** Field manager and/or district manager visits were successfully completed per management agreement as evidenced by field manager and/or district manager's reports, notes, or other record keeping method.

**Standard:** 100% of site visits were successfully completed as described within district management services agreement

**Achieved:** Yes ☒ No ☐

### **Goal 2.2: District Infrastructure and Facilities Inspections**

**Objective:** District Engineer will conduct an annual inspection of the District's infrastructure and related systems.

**Measurement:** A minimum of one inspection completed per year, as evidenced by district engineer's report related to district's infrastructure and related systems.

**Standard:** Minimum of one inspection was completed in the Fiscal Year by the district's engineer.

**Achieved:** Yes ☒ No ☐

## **3. Financial Transparency and Accountability**

### **Goal 3.1: Annual Budget Preparation**

**Objective:** Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.

**Measurement:** Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30, as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.

**Standard:** 100% of budget approval & adoption were completed by the statutory deadlines and posted to the CDD website.

**Achieved:** Yes ☒ No ☐

### **Goal 3.2: Financial Reports**

**Objective:** Publish to the CDD website the most recent versions of the following documents: Annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

**Measurement:** Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the CDD's website.

**Standard:** CDD website contains 100% of the following information: Most recent annual audit, most recent adopted/amended fiscal year budget, and most recent agenda package with updated financials.

**Achieved:** Yes ☒ No ☐

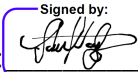
**Goal 3.3: Annual Financial Audit**

**Objective:** Conduct an annual independent financial audit per statutory requirements and publish the results to the CDD website for public inspection, and transmit to the State of Florida.

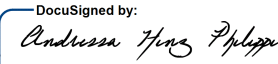
**Measurement:** Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the CDD’s website and transmitted to the State of Florida.

**Standard:** Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.

**Achieved:** Yes ☒ No ☐

Signed by:   
Chair/Vice Chair: \_\_\_\_\_  
Print Name: John Vogt  
Tesoro Community Development District

Date: 2025-11-10

DocuSigned by:   
District Manager: \_\_\_\_\_  
Print Name: Andressa Hinz Philippi  
Tesoro Community Development District

Date: 2025-11-21

## Certificate Of Completion

Envelope Id: 7DA2257E-F527-473C-903A-E5EF171A56F6

Status: Completed

Subject: Tesoro: Complete with Docusign: Resolution 2026-01.pdf, 9-30-25 Minutes.pdf, Engagement Letter.pdf,

Source Envelope:

Document Pages: 33

Signatures: 7

Envelope Originator:

Certificate Pages: 2

Initials: 0

Ellen Acosta

AutoNav: Enabled

1001 Bradford Way

Envelopeld Stamping: Enabled

Kingston, TN 37763

Time Zone: (UTC-08:00) Pacific Time (US & Canada)

eacosta@gmssf.com

IP Address: 162.199.192.217

## Record Tracking

Status: Original

Holder: Ellen Acosta

Location: DocuSign

11/6/2025 9:12:37 AM

eacosta@gmssf.com

## Signer Events

Andressa Hinz Philippi

AHPPhilippi@gmssf.com

Assistant Secretary

Security Level: Email, Account Authentication (None)

## Signature

DocuSigned by:  
  
87D36659F55A4C5...

Signature Adoption: Pre-selected Style

Using IP Address:

2601:58b:c00:4380:c55f:a961:9d19:f26e

## Timestamp

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Resent: 11/20/2025 12:42:03 PM

Viewed: 11/21/2025 6:03:27 AM

Signed: 11/21/2025 6:03:38 AM

## Electronic Record and Signature Disclosure:

Not Offered via Docusign

John Vogt

vogtj2v@gmail.com

Chairman

Security Level: Email, Account Authentication (None)

Signed by:  
  
16CC2EBC804A4F7...

Signature Adoption: Drawn on Device

Using IP Address:

2601:58a:8201:1ab0:d0a3:e013:98c3:d30b

Signed using mobile

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Viewed: 11/6/2025 12:06:24 PM

Signed: 11/10/2025 3:20:43 PM

## Electronic Record and Signature Disclosure:

Not Offered via Docusign

## In Person Signer Events

## Signature

## Timestamp

## Editor Delivery Events

## Status

## Timestamp

## Agent Delivery Events

## Status

## Timestamp

## Intermediary Delivery Events

## Status

## Timestamp

## Certified Delivery Events

## Status

## Timestamp

## Carbon Copy Events

## Status

## Timestamp

## Witness Events

## Signature

## Timestamp

## Notary Events

## Signature

## Timestamp

## Envelope Summary Events

## Status

## Timestamps

Envelope Sent

Hashed/Encrypted

11/6/2025 9:17:32 AM

| Envelope Summary Events | Status           | Timestamps            |
|-------------------------|------------------|-----------------------|
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| Certified Delivered     | Security Checked | 11/6/2025 12:06:24 PM |
| Signing Complete        | Security Checked | 11/10/2025 3:20:43 PM |
| Completed               | Security Checked | 11/21/2025 6:03:38 AM |
| Payment Events          | Status           | Timestamps            |