

***Tesoro
Community Development District***

June 23, 2026

Tesoro

Community Development District

Agenda

Seat 5: John Vogt – C.	
Seat 4: B. Allen Borden – V.C.	
Seat 1: Emily Jones – A.S.	
Seat 2: Rosemary Jones – A.S.	
Seat 3: Michael Ferrucci – A.S.	

Tuesday
June 23, 2026
12:00 p.m.

2000 SE Via Tesoro Blvd.,
Port St. Lucie, FL. 34984

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Meeting ID: 258 632 474 371 959 Passcode: dU6cW27h
1 872-240-4685 and Phone Conference ID: 968 159 465#

1. Roll Call
2. Public Comments
3. Approval of Minutes of the March 31, 2026 Meeting – **Page 4**
4. Public Hearing to Adopt the Fiscal Year 2027 Budget – **Page 11**
 - A. Motion to Open the Public Hearing
 - B. Public Comment and Discussion
 - C. Consideration of **Resolution #2026-04** Annual Appropriation Resolution – **Page 20**
 - D. Consideration of **Resolution #2026-05** Levy of Non Ad Valorem Assessments – **Page 23**
 - E. Motion to Close the Public Hearing
5. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. Field
 - D. Manager
 - 1) Consideration of Proposed Fiscal Year 2027 Meeting Schedule – **Page 34**
 - 2) Form 1 Financial Disclosure Due July 1, 2026 – **Page 35**
 - 3) Reminder to Complete Annual Ethics Training by December 31, 2026
 - 4) Number of Registered Voters in the District – **446 – Page 36**
 - 5) Final – Approval of the FY2025 – FY2026 Report Performance Measures and Standards as Required by Florida Statute 189.069 – **Page 37**

6) Consideration of FY2026 – FY2027 Performance Measures and Standards as Required by Florida Statute 189.0694 – **Page 42**

6. Financial Reports

A. Approval of Check Register – **Page 47**

B. Acceptance of Unaudited Financials – **Page 52**

7. Supervisors Requests

8. Adjournment

Meetings are open to the public and may be continued to a time, date, and place certain. For more information regarding this CDD please visit the website: <https://www.tesorocdd.com/>

**MINUTES OF MEETING
TESORO
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Tesoro Community Development District was held Tuesday, **March 31, 2026** at 11:00 a.m. at 2000 SE Via Tesoro, Port St. Lucie, Florida.

Present and constituting a quorum were:

John Vogt	Chairman
Allen Borden	Vice Chairman
Emily Jones	Assistant Secretary
Michael Ferrucci	Assistant Secretary

Also present were:

Andressa Hinz-Philippi	District Manager, GMS
Lindsay Moczynski <i>by phone</i>	District Attorney, KVW
Mitchell Zwang <i>by phone</i>	District Attorney, KVW
Roberto Cabrera	District Engineer, Culpepper and Terpening
Matt Hans	Field Manager, GMS
Anne Vogt	Resident

FIRST ORDER OF BUSINESS

Roll Call

Ms. Hinz-Philippi called the meeting to order at 11:02 a.m. and called the roll. Four Supervisors were in attendance and Ms. Jones joined by Teams.

SECOND ORDER OF BUSINESS

Public Comments

Resident (Anne Vogt): I was impressed to see that the plants that have planted in the water on our pond have actually survived this drought and are flourishing a little bit in the dryness of the bank because they are not in the water anymore. I was impressed with that.

THIRD ORDER OF BUSINESS

Approval of Minutes of the November 4, 2025 Meeting

Ms. Hinz-Philippi: The next item is approval of the minutes of November 4, 2025 meeting. If you have any questions, additions, or deletions I can take those at this time. If you do not have any changes, a motion to approve will be in order.

On MOTION by Ms. Emily Jones, seconded by Mr. Borden, with all in favor, the Minutes of the November 4, 2025 Meeting, were approved as amended.

FOURTH ORDER OF BUSINESS

Consideration of:

A. Resolution #2026-02 General Elections Qualifying Period

Ms. Hinz-Philippi: The next item is consideration of Resolution 2026-02. This is the general election qualifying period on page 24. This is saying that we have two seats that are going to general election. It is the seat for Emily and for Rosemary, seat one and two. The qualifying period is June 8 at noon until Friday, June 12 at noon. If you have any questions, we're here to help.

On MOTION by Mr. Borden, seconded by Mr. Vogt, with all in favor, Resolution #2026-02 General Elections Qualifying Period, was approved.

B. Resolution #2026-03 Approving the Proposed Fiscal Year 2027 Budget and Setting the Public Hearing

Ms. Hinz-Philippi: The next item is Resolution 2026-03 approving the proposed Fiscal Year 2027 budget and setting up the public hearing. The budget has no changes in assessments, so no increase. The only different thing that we put on this budget is relating to the water sample analysis.

Mr. Borden: I think we must compliment Patti Powers who put together the budget in a very short time. She's done exactly what she was asked to do and it's a professional job.

Ms. Hinz-Philippi: Yes.

Mr. Borden: I've been through it in detail with her and you.

Ms. Hinz-Philippi: That's why she's the head of the department. So this resolution has two parts. One is to approve the proposed budget. The second is to set up the public hearing. We do need 60 days from today for that.

Ms. Hinz-Philippi: Alright, I need a motion to approve Resolution 2026-03 that is going to approve the proposed Fiscal Year 2027 budget and setting the public hearing for June 23, 2026 at 12:00 p.m. at this same address, 2000 SE Via Tesoro, Port San Lucie, Florida, 34984.

On MOTION by Mr. Borden, seconded by Ms. Emily Jones, with all in favor, Resolution #2026-03 Approving the Proposed Fiscal Year 2027 Budget and Setting the Public Hearing for June 23, 2026 at 12:00 p.m., was approved.

FIFTH ORDER OF BUSINESS

Approval and Ratification of Water Samples Analysis with Pace Analytical Services, LLC

A. Pace Project No. 35020737

B. Invoice #2635717145

Ms. Hinz-Philippi: The next item is approval and ratification of the water sample analysis with Pace Analytical Services. These are the samples that we ordered for the water, and you have that on the agenda. You have all the samples. You see the graphics. They did a very nice job putting together for us to see. I would like to have item A and B. Item A is the report and item B is the invoice. I would like to have that approved and the invoice ratified, if you guys can make a motion.

On MOTION by Mr. Ferrucci, seconded by Mr. Borden, with all in favor, Approving the Pace Project No. 35020737 and Ratifying Payment of Invoice #2635717145, were approved.

Mr. Hans: They did a great job. We collected a lot of data. FDEP is really focused on two of the parameters there. If the Board wanted to, you could consider in the near future reducing the amount of testing they do. I think all the points are great, but it may better to just focus on the two or four parameters that are the most interesting.

Ms. Hinz-Philippi: That will reduce our invoices.

Mr. Hans: Yes, that will reduce the invoice a little bit.

Mr. Vogt: This is very interesting to see. This is the first data from Tesoro to exist. So I do not believe we should be dispensing it around the system too much. If FDEP actually wanted to come and take a sample but unfortunately they put a pin in the map and there was a gator nest right in the middle of that. And they were welcome to do that, but their discretion won. We need enough data to work our way through that. We've been through enough different environmental congressions that we have a good picture. I would suggest that the next time we do the same analysis, if you're happy, and then we look at what we should reduce. Because he's quite right. They seem to be completely focused on nitrogen and phosphate and there's a logic for why they're doing that. But the hardness and the total suspended solids may well be of value.

Mr. Hans: It's going to have data just at some point we need to get it down. They're only interested in those two categories. So that's just something to consider.

Mr. Vogt: I think that's a great point.

Ms. Hinz-Philippi: So maybe we just let them know that we are going to do the next data as is and then moving forward from there, we change to reduce it.

Mr. Ferrucci: We could try switching to a local lab testing company as well.

Mr. Hans: This time of the year is what we call the first wash. When the rains first start happening. That would be a great time to collect that more comprehensive sample. Then later in the year when it's cleaner rainwater, maybe during that time it loses the importance.

Mr. Vogt: I think we can take it ad hoc. If we get rain and its reasonable rain. There's an awful lot of stuff that's floating around in this. When you look at the fact that we had small amount of rain eight, ten days ago. Winters Creek was flowing. They literally must have got a lot more rain up the kill side up to Tradition because all the gates were open and they were flowing water into here. The answer is data is relative. I think it's a good point that if we do get a cleaning rain and it washes out. Let's maybe go do the sample. So we'll pay attention to that as we go into a new lab. Let's set the contract up. Let's get ready.

SIXTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Ms. Moczynski: I can give you a non-confidential update on the case. Mr. Diggle's attorney, he did file their answer in affirmative defenses. I have filed a reply to their affirmative offenses.. What that means, at least for our portion of the case, is that the pleadings are closed. We are still ordered to attend mediation, which is required in every case. It is a process where a

neutral third-party mediator tries to facilitate a discussion and hopefully a settlement between the parties. It's something that Mr. Diggle and his attorney will attend. I will obviously attend with the rep. The mediator will be there. The court has actually also ordered the case that RM Tesoro brought against Mr. Diggle having to do with the ejectment action, since RM Tesoro does own that tract A that's behind Mr. Diggle's property to be with our case as well, since the facts or the issues are pretty similar. So they'll be joining the mediation as well. It'll be an RM Tesoro rep and then their attorney. That's a little background on it. Does anyone have any questions about the mediation or picking a representative before? You can go straight into discussion if you would like to discuss who you think on the Board should attend the mediation.

On MOTION by Mr. Borden, seconded by Ms. Emily Jones, with all in favor, Appointing Mr. Vogt to go on Mediation with Mr. Diggle, were approved.

Ms. Moczynski: The other thing for my section of the report is scheduling a shade session. As you guys might recall, the only time that one can be requested and moved and voted on is during a regular Board meeting.

Ms. Moczynski: Yes. I just have to say the spiel regarding shade session. I'm requesting the Board move for a shade session to discuss settlement negotiations or strategy sessions related to litigation expenditures in the case of Tesoro CDD vs Diggle et al. Case number 2025CA1892 and Pasco County Court. Those expected to attend the shade session are Supervisors Voight Ferrucci, Borden, Jones, and Jones, District manager Andressa Philippi and District counsels myself, Lindsay Moczynski, Mitchell Zwang, and Jennifer Zilinski. A court reporter will also be present. The shade session is expected to last approximately 30 minutes. It would take place June 23, 2026 at the Tesoro Club location. It would start at 12:00 p.m. or immediately after the Board's regular meeting

On MOTION by Ms. Emily Jones, seconded by Mr. Ferrucci, with all in favor, Setting a Shade Session to Occur on June 23, 2026 Before or After Regular Meeting, were approved.

Ms. Moczynski also provided a legislative session update.

B. Engineer

Mr. Cabrera: Just a quick update, the city is replacing that structure down the road here. They're using a contractor that they're working on a similar replacement. That contractor is wrapping up a job. They're already at the turnover phase of the other job, so he's hoping to piggyback that contract to start work here at Tesoro. I don't yet have a start date, but hopefully it's soon.

C. Field

Mr. Hans: All of our lake levels are low again. The three days of rain that we had really didn't do anything for them. Long term, we're doing really good. In terms of weeds and invasives those are all really low because we've had no water to water them. Ronnie is enjoying that, saving some money on chems. Ronnie did finish grading out the retention areas that he was working on. The two different retention areas, we've not been able to sod those areas yet. The grass that was planning on going there all got killed during the freeze and the contractor that he was dealing with isn't going to be able to supply his grass for about six months. So he's going through different contractors right now trying to find someone that will provide a fair price for it. He had a few different people we were talking to last week, so he's expecting something in the next month or so on that. Then in terms of algae, all of our lakes are doing good. Even lake number six, which last week was completely full of algae. Now it is almost completely empty. Just a little bit of brown dying algae.

D. Manager

Ms. Hinz-Philippi: I have nothing to report at this time.

SEVENTH ORDER OF BUSINESS

Financial Reports

A. Approval of Check Register

Ms. Hinz-Philippi: Next is approval of the check register and acceptance of the financials. Do you have any questions, if not, a motion to approve will be in order.

On MOTION by Mr. Vogt, seconded by Mr. Borden, with all in favor, the Check Register, was approved.

B. Acceptance of Unaudited Financials

Ms. Hinz-Philippi: Next is approval of the check register and acceptance of the financials. Do you have any questions, if not, a motion to approve will be in order.

On MOTION by Mr. Vogt, seconded by Mr. Borden, with all in favor, Acceptance of the Unaudited Financials, was approved.

EIGHTH ORDER OF BUSINESS

Supervisors Requests

Ms. Hinz-Philippi: Do we have any Supervisor requests? Hearing no comments, we will move to the next item.

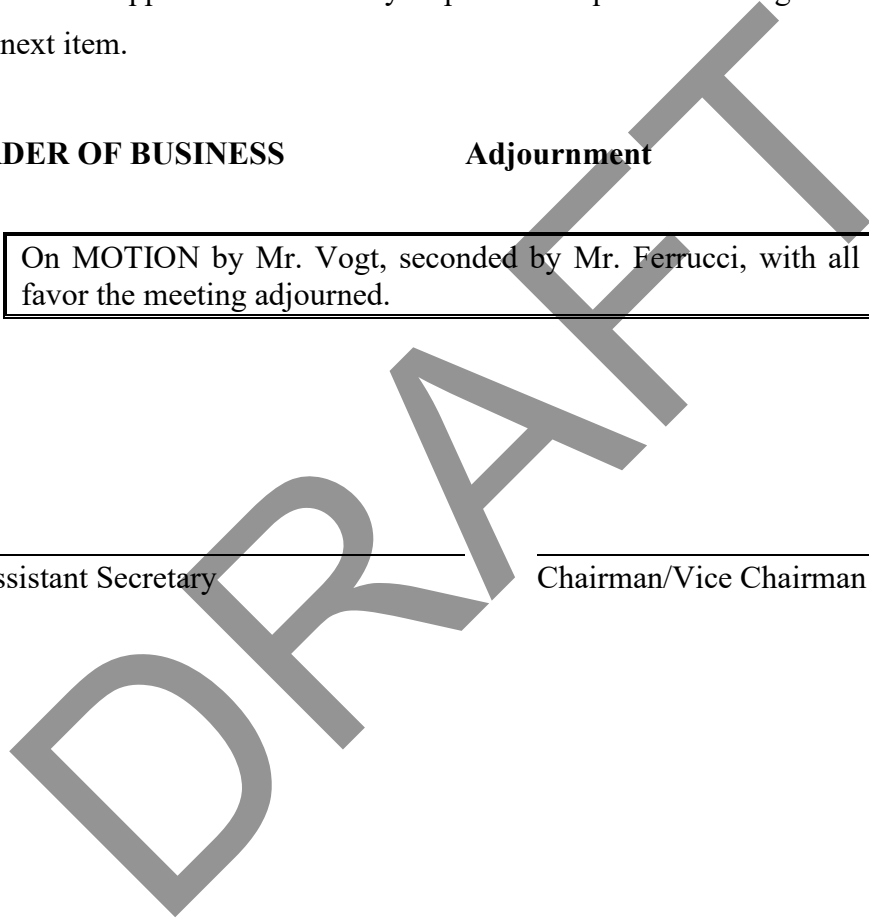
NINTH ORDER OF BUSINESS

Adjournment

On MOTION by Mr. Vogt, seconded by Mr. Ferrucci, with all in favor the meeting adjourned.

Secretary/Assistant Secretary

Chairman/Vice Chairman



Tesoro
Community Development District

Approved Proposed Budget
FY 2027

Presented by:



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Tesoro
Community Development District
Approved Proposed Budget
General Fund

Description	Adopted Budget FY2026	Actuals Thru 5/31/26	Projected Next 4 Months	Projected Thru 9/30/26	Approved Proposed Budget FY 2027
REVENUES:					
Special Assessments - On Roll (Net)	\$ 549,193	\$ 540,031	\$ 9,162	\$ 549,193	\$ 549,193
Stormwater Fees	265,000	280,528	-	280,528	265,000
Interest Income	10,000	8,961	3,500	12,461	7,500
TOTAL REVENUES	\$ 824,193	\$ 829,520	\$ 12,662	\$ 842,182	\$ 821,693
EXPENDITURES:					
Administrative					
Supervisor Fees	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000
FICA Taxes	383	-	-	-	383
Engineering	10,000	7,398	3,699	11,096	10,000
Attorney	40,000	39,920	19,960	59,880	40,000
Annual Audit	3,250	-	-	-	3,150
Assessment Administration	2,809	-	2,809	2,809	3,006
Management Fees	45,000	30,000	15,000	45,000	48,150
Information Technology	1,189	793	1,110	1,902	1,272
Website Maintenance	1,063	709	354	1,063	1,137
Telephone	100	-	-	-	100
Postage & Delivery	500	47	50	97	500
Insurance General Liability	9,880	8,773	-	8,773	9,880
Printing & Binding	500	-	50	50	500
Legal Advertising	1,000	594	297	891	1,000
Other Current Charges	500	219	109	328	500
Office Supplies	100	-	50	50	100
Dues, Licenses & Subscriptions	175	175	-	175	175
TOTAL ADMINISTRATIVE	\$ 121,449	\$ 88,627	\$ 43,488	\$ 132,115	\$ 124,853
Operations & Maintenance					
Field Operation					
Field Management Fees	\$ 19,902	\$ 8,293	\$ 11,609	\$ 19,902	21,295
Property Insurance	375	-	-	-	375
Mitigation Cell					
Mitigation Maintenance	93,000	62,000	31,000	93,000	97,650
Sample Analysis	-	-	-	-	6,560
West Side					
Wetland/Lake Maintenance	117,810	81,200	40,600	121,800	127,890
Landscaping	107,332	63,046	36,400	99,446	114,660
Electric - Waterfall pump	8,750	4,294	2,760	7,054	8,750
Plant Replacement	5,000	-	5,000	5,000	5,000
Fountain Repairs	5,000	3,236	1,764	5,000	5,000
Mitigation Maintenance	23,250	15,500	7,750	23,250	24,413
Sample Analysis	-	-	-	-	6,560
Contingency	5,000	1,549	3,451	5,000	5,000
East Side					
Wetland/Lake Maintenance	88,200	57,200	30,400	87,600	88,200
Plant Replacement	5,000	-	5,000	5,000	5,000
Sample Analysis	-	-	-	-	1,600
Contingency	5,000	-	5,000	5,000	5,000
TOTAL FIELD OPERATION	\$ 483,619	\$ 296,318	\$ 180,734	\$ 477,052	\$ 522,953
TOTAL EXPENDITURES	\$ 605,067	\$ 384,945	\$ 224,223	\$ 609,168	\$ 647,805

Tesoro
Community Development District
Approved Proposed Budget
General Fund

Description	Adopted Budget FY2026	Actuals Thru 5/31/26	Projected Next 4 Months	Projected Thru 9/30/26	Approved Proposed Budget FY 2027
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Other Sources/(Uses)

Interlocal Transfer In/(Out)	\$ (219,126)	\$ (219,126)	\$ -	\$ (219,126)	\$ (173,887)
TOTAL OTHER SOURCES/(USES)	\$ (219,126)	\$ (219,126)	\$ -	\$ (219,126)	\$ (173,887)
EXCESS REVENUES (EXPENDITURES)	\$ -	\$ 225,449	\$ (211,561)	\$ 13,888	\$ -

Gross Assessments	\$ 584,248
Less: Discounts & Collections 6%	35,055
Net Assessments	\$ 549,193

Product	Assessable Units	Total Gross Assessment	FY26 Gross Per Unit	FY27 Gross Per Unit	Increase/(Decrease)
Developed	258	\$ 79,980.00	\$ 310.00	\$ 310.00	\$ -
Tracts	1140	353,375.20	310.00	310.00	-
Undeveloped	649	150,892.50	232.50	232.50	-
Total	2047	\$ 584,247.70			

Tesoro
Community Development District
Budget Narrative
Fiscal Year 2027

REVENUES

Special Assessments-Tax Roll

The District will levy a Non-Ad Valorem assessment on all sold and platted parcels within the District in order to pay for the operating expenditures during the Fiscal Year.

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.

Interest

The District earns interest on the monthly average collected balance for each of their investment accounts.

Expenditures - Administrative

Supervisors Fees

Chapter 190 of the Florida Statutes allows for members of the Board of Supervisors to be compensated \$200 per meeting in which they attend.

FICA Taxes

Payroll taxes on Board of Supervisor's compensation. The budgeted amount for the fiscal year is calculated at 7.65% of the total Board of Supervisor's payroll expenditures.

Engineering

The District's engineer will provide general engineering services to the District, i.e. attendance and preparation for monthly board meetings, review of invoices, and other specifically requested assignments.

Attorney

The District's Attorney, will be providing general legal services to the District, i.e., attendance and preparation for monthly Board meetings, review of contracts, review of agreements and resolutions, and other research assigned as directed by the Board of Supervisors and the District Manager.

Annual Audit

The District is required to conduct an annual audit of its financial records by an Independent Certified Public Accounting Firm. The budgeted amount for the fiscal year is based on contracted fees from the previous year engagement plus anticipated increase.

Assessment Roll Administration

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

Dissemination Agent

The District is required by the Security and Exchange Commission to comply with Rule 15(c)(2)-12(b)(5), which relates to additional reporting requirements for un-rated bond issues.

Trustee Fees

The District bonds will be held and administered by a Trustee. This represents the trustee annual fee.

Management Fees

The District has contracted with Governmental Management Services - South 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,

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.

Tesoro
Community Development District
Budget Narrative
Fiscal Year 2027

Expenditures - Administrative (continued)

Communication - Telephone

New internet and Wi-Fi service for Office.

Postage and Delivery

Actual postage and/or freight used for District mailings including agenda packages, vendor checks and other correspondence.

Insurance General Liability

The District's General Liability & Public Officials Liability Insurance policy is with a qualified entity that specializes in providing insurance coverage to governmental agencies. The amount is based upon similar Community Development Districts.

Printing and Binding

Copies used in the preparation of agenda packages, required mailings, and other special projects.

Legal Advertising

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

Other Current Charges

This includes monthly bank charges and any other miscellaneous expenses that incur during the year.

Office Supplies

Supplies used in the preparation and binding of agenda packages, required mailings, and other special projects.

Due, Licenses & Subscriptions

The District is required to pay an annual fee to FloridaCommerce for \$175.

Expenditures - Field Operations

Field Management Fees

The District has contracted with **Governmental Management Services - South Florida, LLC** to provide onsite field management

Property Insurance

Property Insurance

West Side

Wetland/Lake 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.

Description	Monthly amount	Annually
Mitigation Maintenance	\$10,150	\$121,800
Contingency - 5%		\$6,090
		\$127,890

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 **From the Group Up** for this service. Service area is the banks of lakes from the higher line to the top of the bank.

Description	Monthly amount	Annually
Landscape Maintenance	\$9,100	\$109,200
Contingency - 5%		\$5,460
		\$114,660

Tesoro
Community Development District
Budget Narrative
Fiscal Year 2027

Expenditures – Field Operations (continued)

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.

Lake Management

Services related to Lakes 12-14.

East Side

Mitigation Monitoring

The District will schedule monitoring of mitigation areas.

Wetland/Lake 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 amount	Annually
Mitigation Maintenance	\$7,000	\$84,000
Contingency - 5%		\$4,200
		<hr/>
		\$88,200

Plant Replacement

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

Contingency

The contingency represents expenses not anticipated in budget categories.

Tesoro
Community Development District
Approved Proposed Budget
Capital Reserve Fund

Description	Adopted Budget FY2026	Actuals Thru 5/31/26	Projected Next 4 Months	Projected Thru 9/30/26	Approved Proposed Budget FY 2027
REVENUES:					
Interest Income	\$ -	\$ 458	\$ 125	\$ 583	\$ -
Carry Forward Balance	126,462	206,866	-	206,866	131,175
TOTAL REVENUES	\$ 126,462	\$ 207,324	\$ 125	\$ 207,449	\$ 131,175
EXPENDITURES:					
Plant Installation	\$ 34,000	\$ -	\$ 34,000	\$ 34,000	\$ 34,000
Natural Area Cleanup	260,900	69,158	191,742	260,900	260,900
Miscellaneous Expenses	500	-	500	500	500
TOTAL EXPENDITURES	\$ 295,400	\$ 69,158	\$ 226,242	\$ 295,400	\$ 295,400
Other Sources/(Uses)					
Interlocal Transfer In/(Out)	\$ 219,126	\$ 219,126	\$ -	\$ 219,126	\$ 173,887
TOTAL OTHER SOURCES/(USES)	\$ 219,126	\$ 219,126	\$ -	\$ 219,126	\$ 173,887
EXCESS REVENUES (EXPENDITURES)	\$ 50,188	\$ 357,292	\$ (226,117)	\$ 131,175	\$ 9,662

Tesoro
Community Development District
Non-Ad Valorem Assessments Comparison
2027

Neighborhood	O&M Units	ERU	Annual Maintenance Assessments			Total Assessed Per Unit		
			FY 2027	FY 2026	Increase/ (decrease)	FY 2027	FY 2026	Increase/ (decrease)
						Series	Series	Total
Developed	258	258	\$310.00	\$310.00	\$0.00	\$310.00	\$310.00	\$0.00
Tracts	1,139.92	1139.92	\$310.00	\$310.00	\$0.00	\$310.00	\$310.00	\$0.00
Undeveloped	649	486.75	\$232.50	\$232.50	\$0.00	\$232.50	\$232.50	\$0.00
Total	2046.92	1884.67						

RESOLUTION 2026-04

THE ANNUAL APPROPRIATION RESOLUTION OF THE TESORO COMMUNITY DEVELOPMENT DISTRICT RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to June 15, 2026, submitted to the Board of Supervisors (“**Board**”) of the Tesoro Community Development District (“**District**”) a proposed budget (“**Proposed Budget**”) for the Fiscal Year beginning October 1, 2026, and ending September 30, 2027 (“**Fiscal Year 2027**”), along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

WHEREAS, at least sixty (60) days prior to the adoption of the Proposed Budget, the District filed a copy of the Proposed Budget with the local governing authorities having jurisdiction over the area included in the District pursuant to the provisions of Section 190.008(2)(b), *Florida Statutes*; and

WHEREAS, the Board set a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), *Florida Statutes*; and

WHEREAS, the District Manager posted the Proposed Budget on the District’s website at least two (2) days before the public hearing; and

WHEREAS, Section 190.008(2)(a), *Florida Statutes*, requires that, prior to October 1st of each year, the Board, by passage of the Annual Appropriation Resolution, shall adopt a budget for the ensuing Fiscal Year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing Fiscal Year; and

WHEREAS, the District Manager has prepared a Proposed Budget, whereby the budget shall project the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the Fiscal Year.

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

SECTION 1. BUDGET

- a. The Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District’s Local Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.
- b. The Proposed Budget, attached hereto as **Exhibit A**, as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* (“**Adopted Budget**”), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.
- c. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District’s Local Records Office and identified as “The Budget for the Tesoro Community Development District for the Fiscal Year Ending September 30, 2027.”
- d. The Adopted Budget shall be posted by the District Manager on the District’s official website within thirty (30) days after adoption and shall remain on the website for at least two (2) years.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2027, the sum of \$1,117,093.00 to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

GENERAL FUND	\$821,693.00
CAPITAL RESERVE FUND	\$295,400.00
TOTAL ALL FUNDS	\$1,117,093.00

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2027 or within sixty (60) days following the end of the Fiscal Year 2027 may amend its Adopted Budget for that Fiscal Year as follows:

- a. A line-item appropriation for expenditures within a fund may be decreased or increased by motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.

- b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if the total appropriations of the fund do not increase and if either (i) the aggregate change in the original appropriation item does not exceed the greater of \$15,000 or 15% of the original appropriation, or (ii) such expenditure is authorized by separate disbursement or spending resolution.
- c. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

The District Manager or Treasurer must ensure that any amendments to the budget under paragraph c. above are posted on the District’s website within five (5) days after adoption and remain on the website for at least two (2) years.

SECTION 4. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 23RD DAY OF JUNE 2026.

ATTEST:

**TESORO COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

By: _____

Its: _____

Exhibit A: Adopted Budget for Fiscal Year 2027

RESOLUTION 2026-05

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE TESORO COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 2027; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Tesoro Community Development District (“**District**”) is a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, for the purpose of providing, operating, and maintaining infrastructure improvements, facilities, and services to the lands within the District; and

WHEREAS, the District is located in St. Lucie County, Florida (“**County**”); and

WHEREAS, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District’s adopted capital improvement plan and Chapter 190, *Florida Statutes*; and

WHEREAS, the Board of Supervisors (“**Board**”) of the District hereby determines to undertake various operations and maintenance and other activities described in the District’s budget (“**Adopted Budget**”) for the fiscal year beginning October 1, 2026, and ending September 30, 2027 (“**Fiscal Year 2027**”), attached hereto as **Exhibit A** and incorporated by reference herein; and

WHEREAS, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the Adopted Budget; and

WHEREAS, the provision of such services, facilities, and operations is a benefit to lands within the District; and

WHEREAS, Chapter 190, *Florida Statutes*, provides that the District may impose special assessments on benefitted lands within the District; and

WHEREAS, it is in the best interests of the District to proceed with the imposition of the special assessments for operations and maintenance in the amount set forth in the Adopted Budget; and

WHEREAS, the District has previously levied an assessment for debt service, which the District desires to collect for Fiscal Year 2027; and

WHEREAS, Chapter 197, *Florida Statutes*, provides a mechanism pursuant to which such special assessments may be placed on the tax roll and collected by the local tax collector (“**Uniform Method**”), and the District has previously authorized the use of the Uniform Method by, among other things, entering into agreements with the Property Appraiser and Tax Collector of the County for that purpose; and

WHEREAS, it is in the best interests of the District to adopt the Assessment Roll of the Tesoro Community Development District (“**Assessment Roll**”) attached to this Resolution as **Exhibit B** and incorporated as a material part of this Resolution by this reference, and to certify the Assessment Roll to the County Tax Collector pursuant to the Uniform Method; and

WHEREAS, it is in the best interests of the District to permit the District Manager to amend the Assessment Roll, certified to the County Tax Collector by this Resolution, as the Property Appraiser updates the property roll for the County, for such time as authorized by Florida law.

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

SECTION 1. BENEFIT & ALLOCATION FINDINGS. The Board hereby finds and determines that the provision of the services, facilities, and operations as described in **Exhibit A** confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the cost of the assessments. The allocation of the assessments to the specially benefitted lands, as shown in **Exhibits A and B**, is hereby found to be fair and reasonable.

SECTION 2. ASSESSMENT IMPOSITION. Pursuant to Chapters 190 and 197, *Florida Statutes*, and using the procedures authorized by Florida law for the levy and collection of special assessments, a special assessment for operation and maintenance is hereby imposed and levied on benefitted lands within the District, and in accordance with **Exhibits A and B**. The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the “maximum rate” authorized by law for operation and maintenance assessments.

SECTION 3. COLLECTION. The collection of the operation and maintenance special assessments and previously levied debt service assessments shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method, as indicated on **Exhibits A and B**. The decision to collect special assessments by any particular method – *e.g.*, on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

SECTION 4. ASSESSMENT ROLL. The Assessment Roll, attached to this Resolution as **Exhibit B**, is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid

to the District.

SECTION 5. ASSESSMENT ROLL AMENDMENT. The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution and shall amend the Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll. After any amendment of the Assessment Roll, the District Manager shall file the updates in the District records.

SECTION 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.

SECTION 7. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

PASSED AND ADOPTED THIS 23RD DAY OF JUNE 2026.

ATTEST:

**TESORO COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

By: _____

Its: _____

Exhibit A: Adopted Budget for Fiscal Year 2027

Exhibit B: Assessment Roll

Tesoro CDD

Exhibit B

Parcel ID	Number of Units	Rate per Unit	O&M Assessment	Parcel ID	Number of Units	Rate per Unit	O&M Assessment
4421-785-0008-000-3	32.98	\$ 310.00	\$ 10,223.80	4427-601-0033-000-8	1.00	\$ 310.00	\$ 310.00
4421-785-0008-040-5	15.42	\$ 310.00	\$ 4,780.20	4427-601-0034-000-5	0.75	\$ 310.00	\$ 232.50
4421-785-0008-050-8	0.51	\$ 310.00	\$ 158.10	4427-601-0035-000-2	0.75	\$ 310.00	\$ 232.50
4421-785-0014-000-8	126.00	\$ 310.00	\$ 39,060.00	4427-601-0036-000-9	0.75	\$ 310.00	\$ 232.50
4421-785-0014-010-1	2.03	\$ 310.00	\$ 629.30	4427-601-0037-000-6	0.75	\$ 310.00	\$ 232.50
4421-785-0014-020-4	13.87	\$ 310.00	\$ 4,299.70	4427-601-0038-000-3	0.75	\$ 310.00	\$ 232.50
4421-785-0014-030-7	4.93	\$ 310.00	\$ 1,528.30	4427-601-0039-000-0	0.75	\$ 310.00	\$ 232.50
4421-785-0014-040-0	4.10	\$ 310.00	\$ 1,271.00	4427-601-0040-000-0	0.75	\$ 310.00	\$ 232.50
4421-785-0014-050-3	10.72	\$ 310.00	\$ 3,323.20	4427-601-0041-000-7	0.75	\$ 310.00	\$ 232.50
4421-785-0014-060-6	0.52	\$ 310.00	\$ 161.20	4427-700-0002-000-6	41.11	\$ 310.00	\$ 12,744.10
4421-785-0014-070-9	44.19	\$ 310.00	\$ 13,698.90	4427-700-0002-010-9	0.06	\$ 310.00	\$ 18.60
4421-785-0014-080-2	4.81	\$ 310.00	\$ 1,491.10	4427-700-0002-020-2	0.06	\$ 310.00	\$ 18.60
4421-785-0018-000-6	13.84	\$ 310.00	\$ 4,290.40	4427-700-0002-030-5	0.56	\$ 310.00	\$ 173.60
4421-786-0002-000-4	17.02	\$ 310.00	\$ 5,276.20	4427-700-0002-040-8	0.09	\$ 310.00	\$ 27.90
4421-786-0003-000-1	63.20	\$ 310.00	\$ 19,592.00	4427-700-0002-050-1	3.81	\$ 310.00	\$ 1,181.10
4421-786-0004-000-8	12.15	\$ 310.00	\$ 3,766.50	4427-700-0002-060-4	0.09	\$ 310.00	\$ 27.90
4421-786-0005-000-5	7.77	\$ 310.00	\$ 2,408.70	4427-700-0002-070-7	5.67	\$ 310.00	\$ 1,757.70
4421-786-0006-000-2	5.16	\$ 310.00	\$ 1,599.60	4427-700-0002-080-0	10.00	\$ 310.00	\$ 3,100.00
4421-800-0015-000-9	8.18	\$ 310.00	\$ 2,535.80	4427-700-0002-090-3	12.29	\$ 310.00	\$ 3,809.90
4421-800-0015-010-2	1.63	\$ 310.00	\$ 505.30	4427-700-0002-100-7	5.67	\$ 310.00	\$ 1,757.70
4421-800-0015-020-5	7.05	\$ 310.00	\$ 2,185.50	4427-700-0003-000-3	2.59	\$ 310.00	\$ 802.90
4421-800-0015-030-8	1.98	\$ 310.00	\$ 613.80	4427-700-0004-000-0	4.29	\$ 310.00	\$ 1,329.90
4421-800-0016-000-6	7.49	\$ 310.00	\$ 2,321.90	4427-700-0004-010-3	0.45	\$ 310.00	\$ 139.50
4421-800-0016-010-9	3.37	\$ 310.00	\$ 1,044.70	4427-700-0004-020-6	0.75	\$ 310.00	\$ 232.50
4421-800-0016-020-2	5.39	\$ 310.00	\$ 1,670.90	4427-700-0004-030-9	0.09	\$ 310.00	\$ 27.90
4421-800-0016-030-5	0.28	\$ 310.00	\$ 86.80	4427-700-0004-040-2	26.97	\$ 310.00	\$ 8,360.70
4421-800-0016-040-8	19.74	\$ 310.00	\$ 6,119.40	4427-700-0005-000-0	0.75	\$ 310.00	\$ 232.50
4421-800-0016-050-1	19.97	\$ 310.00	\$ 6,190.70	4427-700-0016-000-7	0.75	\$ 310.00	\$ 232.50
4421-800-0016-060-4	22.90	\$ 310.00	\$ 7,099.00	4427-700-0017-000-4	0.75	\$ 310.00	\$ 232.50
4421-800-0017-000-3	1.60	\$ 310.00	\$ 496.00	4427-700-0018-000-1	0.75	\$ 310.00	\$ 232.50
4421-800-0018-000-0	0.14	\$ 310.00	\$ 43.40	4427-700-0019-000-8	0.75	\$ 310.00	\$ 232.50
4421-800-0019-000-7	0.75	\$ 310.00	\$ 232.50	4427-700-0020-000-8	0.75	\$ 310.00	\$ 232.50
4421-800-0020-000-7	1.00	\$ 310.00	\$ 310.00	4427-700-0021-000-5	0.75	\$ 310.00	\$ 232.50
4421-800-0021-000-4	0.75	\$ 310.00	\$ 232.50	4427-700-0022-000-2	1.00	\$ 310.00	\$ 310.00
4421-800-0022-000-1	0.75	\$ 310.00	\$ 232.50	4427-700-0023-000-9	0.75	\$ 310.00	\$ 232.50
4421-800-0023-000-8	0.75	\$ 310.00	\$ 232.50	4427-700-0024-000-6	0.75	\$ 310.00	\$ 232.50
4421-800-0024-000-5	0.75	\$ 310.00	\$ 232.50	4427-700-0025-000-3	0.75	\$ 310.00	\$ 232.50
4421-800-0025-000-2	1.00	\$ 310.00	\$ 310.00	4427-700-0026-000-0	0.75	\$ 310.00	\$ 232.50
4421-800-0026-000-9	0.75	\$ 310.00	\$ 232.50	4427-700-0027-000-7	0.75	\$ 310.00	\$ 232.50
4421-800-0027-000-6	1.00	\$ 310.00	\$ 310.00	4427-700-0028-000-4	0.75	\$ 310.00	\$ 232.50
4421-800-0028-000-3	1.00	\$ 310.00	\$ 310.00	4427-700-0029-000-1	1.00	\$ 310.00	\$ 310.00
4421-800-0029-000-0	0.75	\$ 310.00	\$ 232.50	4427-700-0030-000-1	1.00	\$ 310.00	\$ 310.00
4421-800-0030-000-0	0.75	\$ 310.00	\$ 232.50	4427-700-0031-000-8	1.00	\$ 310.00	\$ 310.00
4421-800-0031-000-7	1.00	\$ 310.00	\$ 310.00	4427-700-0032-000-5	1.00	\$ 310.00	\$ 310.00
4421-800-0032-000-4	1.00	\$ 310.00	\$ 310.00	4427-700-0033-000-2	0.75	\$ 310.00	\$ 232.50
4421-800-0033-000-1	0.75	\$ 310.00	\$ 232.50	4427-700-0034-000-9	0.75	\$ 310.00	\$ 232.50
4421-800-0034-000-8	0.75	\$ 310.00	\$ 232.50	4427-700-0035-000-6	0.75	\$ 310.00	\$ 232.50
4421-800-0035-000-5	0.75	\$ 310.00	\$ 232.50	4427-700-0036-000-3	0.75	\$ 310.00	\$ 232.50
4421-800-0036-000-2	1.00	\$ 310.00	\$ 310.00	4427-700-0037-000-0	1.00	\$ 310.00	\$ 310.00
4421-800-0037-000-9	0.75	\$ 310.00	\$ 232.50	4427-700-0038-000-7	0.75	\$ 310.00	\$ 232.50
4421-800-0038-000-6	1.00	\$ 310.00	\$ 310.00	4427-700-0039-000-4	1.00	\$ 310.00	\$ 310.00
4421-800-0039-000-3	0.75	\$ 310.00	\$ 232.50	4427-700-0040-000-4	0.75	\$ 310.00	\$ 232.50
4421-800-0040-000-3	0.75	\$ 310.00	\$ 232.50	4427-700-0041-000-1	1.00	\$ 310.00	\$ 310.00
4421-800-0041-000-0	0.75	\$ 310.00	\$ 232.50	4427-700-0042-000-8	1.00	\$ 310.00	\$ 310.00
4421-800-0042-000-7	0.75	\$ 310.00	\$ 232.50	4427-700-0043-000-5	0.75	\$ 310.00	\$ 232.50
4421-800-0043-000-4	0.75	\$ 310.00	\$ 232.50	4427-700-0044-000-2	1.00	\$ 310.00	\$ 310.00
4421-800-0044-000-1	0.75	\$ 310.00	\$ 232.50	4427-700-0045-000-9	1.00	\$ 310.00	\$ 310.00
4421-800-0045-000-8	0.75	\$ 310.00	\$ 232.50	4427-700-0046-000-6	1.00	\$ 310.00	\$ 310.00
4421-800-0046-000-5	0.75	\$ 310.00	\$ 232.50	4427-700-0047-000-3	0.75	\$ 310.00	\$ 232.50
4421-800-0047-000-2	0.75	\$ 310.00	\$ 232.50	4427-700-0048-000-0	1.00	\$ 310.00	\$ 310.00
4421-800-0048-000-9	0.75	\$ 310.00	\$ 232.50	4427-700-0049-000-7	1.00	\$ 310.00	\$ 310.00
4421-800-0049-000-6	0.75	\$ 310.00	\$ 232.50	4427-700-0050-000-7	1.00	\$ 310.00	\$ 310.00
4421-800-0050-000-6	0.75	\$ 310.00	\$ 232.50	4427-700-0051-000-4	1.00	\$ 310.00	\$ 310.00
4421-800-0051-000-3	1.00	\$ 310.00	\$ 310.00	4427-700-0052-000-1	0.75	\$ 310.00	\$ 232.50
4421-800-0052-000-0	0.75	\$ 310.00	\$ 232.50	4427-700-0053-000-8	0.75	\$ 310.00	\$ 232.50
4421-800-0053-000-7	0.75	\$ 310.00	\$ 232.50	4427-700-0054-000-5	0.75	\$ 310.00	\$ 232.50
4421-800-0054-000-4	0.75	\$ 310.00	\$ 232.50	4427-700-0055-000-2	0.75	\$ 310.00	\$ 232.50
4421-800-0055-000-1	0.75	\$ 310.00	\$ 232.50	4427-700-0056-000-9	0.75	\$ 310.00	\$ 232.50
4421-800-0056-000-8	0.75	\$ 310.00	\$ 232.50	4427-700-0057-000-6	0.75	\$ 310.00	\$ 232.50
4421-800-0057-000-5	0.75	\$ 310.00	\$ 232.50	4427-700-0058-000-3	0.75	\$ 310.00	\$ 232.50
4421-800-0058-000-2	0.75	\$ 310.00	\$ 232.50	4427-700-0059-000-0	1.00	\$ 310.00	\$ 310.00

Tesoro CDD

Exhibit B

Parcel ID	Number of Units	Rate per Unit	O&M Assessment	Parcel ID	Number of Units	Rate per Unit	O&M Assessment
4427-500-0076-000-1	0.75	\$ 310.00	\$ 232.50	4427-701-0037-000-3	0.75	\$ 310.00	\$ 232.50
4427-500-0077-000-8	0.75	\$ 310.00	\$ 232.50	4427-701-0038-000-0	1.00	\$ 310.00	\$ 310.00
4427-500-0078-000-5	0.75	\$ 310.00	\$ 232.50	4427-702-0003-000-9	0.75	\$ 310.00	\$ 232.50
4427-500-0079-000-2	0.75	\$ 310.00	\$ 232.50	4427-702-0004-000-6	0.75	\$ 310.00	\$ 232.50
4427-500-0080-000-2	0.75	\$ 310.00	\$ 232.50	4427-702-0005-000-3	0.75	\$ 310.00	\$ 232.50
4427-500-0081-000-9	0.75	\$ 310.00	\$ 232.50	4427-702-0006-000-0	0.75	\$ 310.00	\$ 232.50
4427-500-0082-000-6	0.75	\$ 310.00	\$ 232.50	4427-702-0007-000-7	0.75	\$ 310.00	\$ 232.50
4427-500-0083-000-3	0.75	\$ 310.00	\$ 232.50	4427-702-0008-000-4	1.00	\$ 310.00	\$ 310.00
4427-500-0084-000-0	0.75	\$ 310.00	\$ 232.50	4427-702-0009-000-1	0.75	\$ 310.00	\$ 232.50
4427-500-0085-000-7	0.75	\$ 310.00	\$ 232.50	4427-703-0011-000-1	10.15	\$ 310.00	\$ 3,146.50
4427-500-0086-000-4	0.75	\$ 310.00	\$ 232.50	4427-703-0011-010-4	15.30	\$ 310.00	\$ 4,743.00
4427-500-0087-000-1	0.75	\$ 310.00	\$ 232.50	4427-703-0011-020-7	6.45	\$ 310.00	\$ 1,999.50
4427-500-0088-000-8	0.75	\$ 310.00	\$ 232.50	4427-703-0011-030-0	0.77	\$ 310.00	\$ 238.70
4427-500-0089-000-5	0.75	\$ 310.00	\$ 232.50	4427-703-0011-070-2	0.49	\$ 310.00	\$ 151.90
4427-500-0090-000-5	0.75	\$ 310.00	\$ 232.50	4427-703-0011-080-5	2.98	\$ 310.00	\$ 923.80
4427-500-0091-000-2	0.75	\$ 310.00	\$ 232.50	4427-703-0011-090-8	7.28	\$ 310.00	\$ 2,256.80
4427-500-0092-000-9	0.75	\$ 310.00	\$ 232.50	4427-703-0011-100-2	27.77	\$ 310.00	\$ 8,608.70
4427-500-0093-000-6	0.75	\$ 310.00	\$ 232.50	4427-703-0012-000-8	34.76	\$ 310.00	\$ 10,775.60
4427-500-0094-000-3	0.75	\$ 310.00	\$ 232.50	4427-703-0015-000-9	6.44	\$ 310.00	\$ 1,996.40
4427-500-0095-000-0	0.75	\$ 310.00	\$ 232.50	4427-703-0016-000-6	0.75	\$ 310.00	\$ 232.50
4427-500-0141-000-8	0.75	\$ 310.00	\$ 232.50	4427-703-0017-000-3	0.75	\$ 310.00	\$ 232.50
4427-500-0142-000-5	0.75	\$ 310.00	\$ 232.50	4427-703-0018-000-0	0.75	\$ 310.00	\$ 232.50
4427-500-0143-000-2	1.00	\$ 310.00	\$ 310.00	4427-703-0019-000-7	1.00	\$ 310.00	\$ 310.00
4427-500-0144-000-9	1.00	\$ 310.00	\$ 310.00	4427-703-0020-000-7	0.75	\$ 310.00	\$ 232.50
4427-500-0145-000-6	0.75	\$ 310.00	\$ 232.50	4427-703-0021-000-4	1.00	\$ 310.00	\$ 310.00
4427-500-0146-000-3	0.75	\$ 310.00	\$ 232.50	4427-703-0022-000-1	0.75	\$ 310.00	\$ 232.50
4427-500-0147-000-0	0.75	\$ 310.00	\$ 232.50	4427-703-0023-000-8	0.75	\$ 310.00	\$ 232.50
4427-500-0148-000-7	1.00	\$ 310.00	\$ 310.00	4427-703-0024-000-5	0.75	\$ 310.00	\$ 232.50
4427-500-0149-000-4	1.00	\$ 310.00	\$ 310.00	4427-703-0025-000-2	0.75	\$ 310.00	\$ 232.50
4427-500-0150-000-4	0.75	\$ 310.00	\$ 232.50	4427-703-0026-000-9	0.75	\$ 310.00	\$ 232.50
4427-500-0151-000-1	0.75	\$ 310.00	\$ 232.50	4427-703-0027-000-6	0.75	\$ 310.00	\$ 232.50
4427-500-0152-000-8	1.00	\$ 310.00	\$ 310.00	4427-703-0028-000-3	0.75	\$ 310.00	\$ 232.50
4427-500-0153-000-5	0.75	\$ 310.00	\$ 232.50	4427-703-0029-000-0	0.75	\$ 310.00	\$ 232.50
4427-500-0154-000-2	0.75	\$ 310.00	\$ 232.50	4427-703-0030-000-0	0.75	\$ 310.00	\$ 232.50
4427-500-0155-000-9	1.00	\$ 310.00	\$ 310.00	4427-703-0031-000-7	0.75	\$ 310.00	\$ 232.50
4427-500-0156-000-6	0.75	\$ 310.00	\$ 232.50	4427-703-0032-000-4	0.75	\$ 310.00	\$ 232.50
4427-500-0157-000-3	0.75	\$ 310.00	\$ 232.50	4427-703-0033-000-1	0.75	\$ 310.00	\$ 232.50
4427-500-0158-000-0	1.00	\$ 310.00	\$ 310.00	4427-703-0034-000-8	0.75	\$ 310.00	\$ 232.50
4427-500-0159-000-7	1.00	\$ 310.00	\$ 310.00	4427-703-0035-000-5	0.75	\$ 310.00	\$ 232.50
4427-500-0160-000-7	1.00	\$ 310.00	\$ 310.00	4427-703-0036-000-2	1.00	\$ 310.00	\$ 310.00
4427-500-0161-000-4	1.00	\$ 310.00	\$ 310.00	4427-703-0037-000-9	0.75	\$ 310.00	\$ 232.50
4427-500-0162-000-1	1.00	\$ 310.00	\$ 310.00	4427-703-0038-000-6	0.75	\$ 310.00	\$ 232.50
4427-500-0163-000-8	1.00	\$ 310.00	\$ 310.00	4427-703-0039-000-3	0.75	\$ 310.00	\$ 232.50
4427-500-0164-000-5	0.75	\$ 310.00	\$ 232.50	4427-703-0040-000-3	0.75	\$ 310.00	\$ 232.50
4427-500-0165-000-2	0.75	\$ 310.00	\$ 232.50	4427-703-0041-000-0	0.75	\$ 310.00	\$ 232.50
4427-500-0166-000-9	1.00	\$ 310.00	\$ 310.00	4427-703-0042-000-7	0.75	\$ 310.00	\$ 232.50
4427-500-0167-000-6	0.75	\$ 310.00	\$ 232.50	4427-703-0043-000-4	0.75	\$ 310.00	\$ 232.50
4427-500-0168-000-3	0.75	\$ 310.00	\$ 232.50	4427-703-0044-000-1	0.75	\$ 310.00	\$ 232.50
4427-500-0169-000-0	0.75	\$ 310.00	\$ 232.50	4427-703-0045-000-8	0.75	\$ 310.00	\$ 232.50
4427-500-0170-000-0	0.75	\$ 310.00	\$ 232.50	4427-703-0046-000-5	0.75	\$ 310.00	\$ 232.50
4427-500-0171-000-7	0.75	\$ 310.00	\$ 232.50	4427-703-0047-000-2	0.75	\$ 310.00	\$ 232.50
4427-500-0172-000-4	0.75	\$ 310.00	\$ 232.50	4427-800-0001-000-6	0.75	\$ 310.00	\$ 232.50
4427-500-0173-000-1	0.75	\$ 310.00	\$ 232.50	4427-800-0002-000-3	0.75	\$ 310.00	\$ 232.50
4427-500-0174-000-8	0.75	\$ 310.00	\$ 232.50	4427-800-0003-000-0	0.75	\$ 310.00	\$ 232.50
4427-500-0175-000-5	0.75	\$ 310.00	\$ 232.50	4427-800-0004-000-7	0.75	\$ 310.00	\$ 232.50
4427-500-0176-000-2	0.75	\$ 310.00	\$ 232.50	4427-800-0005-000-4	0.75	\$ 310.00	\$ 232.50
4427-500-0177-000-9	1.00	\$ 310.00	\$ 310.00	4427-800-0006-000-1	0.75	\$ 310.00	\$ 232.50
4427-500-0178-000-6	1.00	\$ 310.00	\$ 310.00	4427-800-0007-000-8	0.75	\$ 310.00	\$ 232.50
4427-500-0179-000-3	1.00	\$ 310.00	\$ 310.00	4427-800-0008-000-5	0.75	\$ 310.00	\$ 232.50
4427-500-0180-000-3	0.75	\$ 310.00	\$ 232.50	4427-800-0009-000-2	0.75	\$ 310.00	\$ 232.50
4427-500-0181-000-0	0.75	\$ 310.00	\$ 232.50	4427-800-0010-000-2	0.75	\$ 310.00	\$ 232.50
4427-500-0182-000-7	1.00	\$ 310.00	\$ 310.00	4427-800-0011-000-9	0.75	\$ 310.00	\$ 232.50
4427-500-0183-000-4	0.75	\$ 310.00	\$ 232.50	4427-800-0012-000-6	0.75	\$ 310.00	\$ 232.50
4427-500-0197-000-5	0.75	\$ 310.00	\$ 232.50	4427-800-0013-000-3	0.75	\$ 310.00	\$ 232.50
4427-500-0198-000-2	0.75	\$ 310.00	\$ 232.50	4427-800-0014-000-0	0.75	\$ 310.00	\$ 232.50
4427-500-0199-000-9	0.75	\$ 310.00	\$ 232.50	4427-800-0015-000-7	0.75	\$ 310.00	\$ 232.50
4427-500-0200-000-0	0.75	\$ 310.00	\$ 232.50	4427-800-0016-000-4	0.75	\$ 310.00	\$ 232.50
4427-500-0201-000-7	0.75	\$ 310.00	\$ 232.50	4428-500-0001-000-8	1.00	\$ 310.00	\$ 310.00
4427-500-0202-000-4	1.00	\$ 310.00	\$ 310.00	4428-500-0002-000-5	0.75	\$ 310.00	\$ 232.50
4427-500-0203-000-1	1.00	\$ 310.00	\$ 310.00	4428-501-0001-000-1	1.00	\$ 310.00	\$ 310.00
4427-500-0204-000-8	1.00	\$ 310.00	\$ 310.00	4428-502-0001-000-4	0.75	\$ 310.00	\$ 232.50

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Exhibit B

Parcel ID	Number of Units	Rate per Unit	O&M Assessment	Parcel ID	Number of Units	Rate per Unit	O&M Assessment
4427-502-0054-000-7	0.75	\$ 310.00	\$ 232.50	4434-501-0068-000-7	0.75	\$ 310.00	\$ 232.50
4427-502-0055-000-4	0.75	\$ 310.00	\$ 232.50	4434-501-0069-000-4	0.75	\$ 310.00	\$ 232.50
4427-502-0056-000-1	0.75	\$ 310.00	\$ 232.50	4434-501-0070-000-4	0.75	\$ 310.00	\$ 232.50
4427-502-0057-000-8	0.75	\$ 310.00	\$ 232.50	4434-501-0071-000-1	0.75	\$ 310.00	\$ 232.50
4427-502-0058-000-5	0.75	\$ 310.00	\$ 232.50	4434-501-0072-000-8	1.00	\$ 310.00	\$ 310.00
4427-502-0059-000-2	0.75	\$ 310.00	\$ 232.50	4434-501-0073-000-5	1.00	\$ 310.00	\$ 310.00
4427-502-0060-000-2	0.75	\$ 310.00	\$ 232.50	4434-501-0074-000-2	0.75	\$ 310.00	\$ 232.50
4427-502-0061-000-9	0.75	\$ 310.00	\$ 232.50	4434-501-0075-000-9	1.00	\$ 310.00	\$ 310.00
4427-502-0062-000-6	0.75	\$ 310.00	\$ 232.50	4434-501-0076-000-6	1.00	\$ 310.00	\$ 310.00
4427-502-0063-000-3	0.75	\$ 310.00	\$ 232.50	4434-501-0077-000-3	1.00	\$ 310.00	\$ 310.00
4427-600-0015-000-3	24.50	\$ 310.00	\$ 7,595.00	4434-501-0078-000-0	1.00	\$ 310.00	\$ 310.00
4427-600-0015-010-6	0.11	\$ 310.00	\$ 34.10	4434-501-0079-000-7	1.00	\$ 310.00	\$ 310.00
4427-600-0015-020-9	1.81	\$ 310.00	\$ 561.10	4434-501-0080-000-7	0.75	\$ 310.00	\$ 232.50
4427-600-0015-030-2	5.93	\$ 310.00	\$ 1,838.30	4434-501-0081-000-4	1.00	\$ 310.00	\$ 310.00
4427-600-0015-040-5	15.53	\$ 310.00	\$ 4,814.30	4434-501-0082-000-1	0.75	\$ 310.00	\$ 232.50
4427-600-0015-050-8	1.92	\$ 310.00	\$ 595.20	4434-501-0083-000-8	1.00	\$ 310.00	\$ 310.00
4427-600-0016-000-0	8.49	\$ 310.00	\$ 2,631.90	4434-501-0084-000-5	1.00	\$ 310.00	\$ 310.00
4427-600-0016-010-3	2.26	\$ 310.00	\$ 700.60	4434-501-0085-000-2	1.00	\$ 310.00	\$ 310.00
4427-600-0016-020-6	1.10	\$ 310.00	\$ 341.00	4434-501-0086-000-9	1.00	\$ 310.00	\$ 310.00
4427-600-0016-030-9	1.06	\$ 310.00	\$ 328.60	4434-501-0087-000-6	1.00	\$ 310.00	\$ 310.00
4427-600-0016-040-2	0.10	\$ 310.00	\$ 31.00	4434-501-0088-000-3	1.00	\$ 310.00	\$ 310.00
4427-600-0016-050-5	4.74	\$ 310.00	\$ 1,469.40	4434-501-0089-000-0	0.75	\$ 310.00	\$ 232.50
4427-600-0016-060-8	0.75	\$ 310.00	\$ 232.50	4434-501-0090-000-0	0.75	\$ 310.00	\$ 232.50
4427-600-0016-070-1	26.42	\$ 310.00	\$ 8,190.20	4434-501-0091-000-7	0.75	\$ 310.00	\$ 232.50
4427-600-0016-080-4	2.00	\$ 310.00	\$ 620.00	4434-501-0092-000-4	1.00	\$ 310.00	\$ 310.00
4427-600-0017-000-7	5.35	\$ 310.00	\$ 1,658.50	4434-501-0093-000-1	0.75	\$ 310.00	\$ 232.50
4427-600-0017-010-0	0.27	\$ 310.00	\$ 83.70	4434-501-0094-000-8	0.75	\$ 310.00	\$ 232.50
4427-600-0017-020-3	16.28	\$ 310.00	\$ 5,046.80	4434-501-0095-000-5	1.00	\$ 310.00	\$ 310.00
4427-600-0018-000-4	0.36	\$ 310.00	\$ 111.60	4434-501-0096-000-2	1.00	\$ 310.00	\$ 310.00
4427-600-0018-010-7	0.87	\$ 310.00	\$ 269.70	4434-501-0097-000-9	0.75	\$ 310.00	\$ 232.50
4427-600-0018-020-0	0.35	\$ 310.00	\$ 108.50	4434-501-0098-000-6	1.00	\$ 310.00	\$ 310.00
4427-600-0018-040-6	22.24	\$ 310.00	\$ 6,894.40	4434-501-0099-000-3	1.00	\$ 310.00	\$ 310.00
4427-600-0019-000-1	1.00	\$ 310.00	\$ 310.00	4434-501-0100-000-4	1.00	\$ 310.00	\$ 310.00
4427-600-0020-000-1	0.75	\$ 310.00	\$ 232.50	4434-501-0101-000-1	1.00	\$ 310.00	\$ 310.00
4427-600-0021-000-8	1.00	\$ 310.00	\$ 310.00	4434-501-0102-000-8	0.75	\$ 310.00	\$ 232.50
4427-600-0022-000-5	0.75	\$ 310.00	\$ 232.50	4434-501-0103-000-5	1.00	\$ 310.00	\$ 310.00
4427-600-0023-000-2	1.00	\$ 310.00	\$ 310.00	4434-501-0104-000-2	1.00	\$ 310.00	\$ 310.00
4427-600-0024-000-9	0.75	\$ 310.00	\$ 232.50	4434-501-0105-000-9	1.00	\$ 310.00	\$ 310.00
4427-600-0025-000-6	0.75	\$ 310.00	\$ 232.50	4434-501-0106-000-6	1.00	\$ 310.00	\$ 310.00
4427-600-0026-000-3	0.75	\$ 310.00	\$ 232.50	4434-501-0107-000-3	1.00	\$ 310.00	\$ 310.00
4427-600-0027-000-0	1.00	\$ 310.00	\$ 310.00	4434-501-0108-000-0	1.00	\$ 310.00	\$ 310.00
4427-600-0028-000-7	1.00	\$ 310.00	\$ 310.00	4434-501-0109-000-7	1.00	\$ 310.00	\$ 310.00
4427-600-0029-000-4	1.00	\$ 310.00	\$ 310.00	4434-501-0110-000-4	1.00	\$ 310.00	\$ 310.00
4427-600-0030-000-4	1.00	\$ 310.00	\$ 310.00	4434-501-0111-000-4	1.00	\$ 310.00	\$ 310.00
4427-600-0031-000-1	1.00	\$ 310.00	\$ 310.00	4434-501-0112-000-1	1.00	\$ 310.00	\$ 310.00
4427-600-0032-000-8	1.00	\$ 310.00	\$ 310.00	4434-501-0113-000-8	1.00	\$ 310.00	\$ 310.00
4427-600-0033-000-5	1.00	\$ 310.00	\$ 310.00	4434-501-0114-000-5	1.00	\$ 310.00	\$ 310.00
4427-600-0034-000-2	1.00	\$ 310.00	\$ 310.00	4434-501-0115-000-2	1.00	\$ 310.00	\$ 310.00
4427-600-0035-000-9	1.00	\$ 310.00	\$ 310.00	4434-501-0116-000-9	1.00	\$ 310.00	\$ 310.00
4427-600-0036-000-6	1.00	\$ 310.00	\$ 310.00	4434-501-0117-000-6	1.00	\$ 310.00	\$ 310.00
4427-600-0037-000-3	1.00	\$ 310.00	\$ 310.00	4434-501-0118-000-3	0.75	\$ 310.00	\$ 232.50
4427-600-0038-000-0	0.75	\$ 310.00	\$ 232.50	4434-501-0119-000-0	0.75	\$ 310.00	\$ 232.50
4427-600-0039-000-7	0.75	\$ 310.00	\$ 232.50	4434-501-0120-000-0	0.75	\$ 310.00	\$ 232.50
4427-600-0040-000-7	0.75	\$ 310.00	\$ 232.50	4434-501-0121-000-7	0.75	\$ 310.00	\$ 232.50
4427-600-0041-000-4	0.75	\$ 310.00	\$ 232.50	4434-501-0122-000-4	0.75	\$ 310.00	\$ 232.50
4427-600-0042-000-1	0.75	\$ 310.00	\$ 232.50	4434-501-0123-000-1	0.75	\$ 310.00	\$ 232.50
4427-600-0043-000-8	0.75	\$ 310.00	\$ 232.50	4434-501-0124-000-8	0.75	\$ 310.00	\$ 232.50
4427-600-0044-000-5	0.75	\$ 310.00	\$ 232.50	4434-501-0125-000-5	0.75	\$ 310.00	\$ 232.50
4427-600-0045-000-2	0.75	\$ 310.00	\$ 232.50	4434-501-0126-000-2	0.75	\$ 310.00	\$ 232.50
4427-600-0046-000-9	0.75	\$ 310.00	\$ 232.50	4434-501-0127-000-9	0.75	\$ 310.00	\$ 232.50
4427-600-0047-000-6	0.75	\$ 310.00	\$ 232.50	4434-501-0128-000-6	0.75	\$ 310.00	\$ 232.50
4427-600-0048-000-3	1.00	\$ 310.00	\$ 310.00	4434-501-0129-000-3	0.75	\$ 310.00	\$ 232.50
4427-600-0049-000-0	0.75	\$ 310.00	\$ 232.50	4434-501-0130-000-0	0.75	\$ 310.00	\$ 232.50
4427-600-0050-000-0	0.75	\$ 310.00	\$ 232.50	4434-501-0131-000-0	0.75	\$ 310.00	\$ 232.50
4427-600-0051-000-7	1.00	\$ 310.00	\$ 310.00	4434-501-0132-000-7	1.00	\$ 310.00	\$ 310.00
4427-600-0052-000-4	0.75	\$ 310.00	\$ 232.50	4434-501-0133-000-4	1.00	\$ 310.00	\$ 310.00
4427-600-0053-000-1	0.75	\$ 310.00	\$ 232.50	4434-501-0134-000-1	1.00	\$ 310.00	\$ 310.00
4427-600-0054-000-8	0.75	\$ 310.00	\$ 232.50	4434-501-0135-000-8	1.00	\$ 310.00	\$ 310.00
4427-600-0055-000-5	0.75	\$ 310.00	\$ 232.50	4434-501-0136-000-5	1.00	\$ 310.00	\$ 310.00
4427-600-0056-000-2	0.75	\$ 310.00	\$ 232.50	4434-501-0137-000-2	1.00	\$ 310.00	\$ 310.00
4427-600-0057-000-9	0.75	\$ 310.00	\$ 232.50	4434-501-0138-000-9	1.00	\$ 310.00	\$ 310.00

Tesoro CDD

Exhibit B

Parcel ID	Number of Units	Rate per Unit	O&M Assessment	Parcel ID	Number of Units	Rate per Unit	O&M Assessment
4427-600-0058-000-6	0.75	\$ 310.00	\$ 232.50	4434-501-0139-000-6	1.00	\$ 310.00	\$ 310.00
4427-600-0059-000-3	0.75	\$ 310.00	\$ 232.50	4434-501-0140-000-6	1.00	\$ 310.00	\$ 310.00
4427-600-0060-000-3	0.75	\$ 310.00	\$ 232.50	4434-501-0141-000-3	1.00	\$ 310.00	\$ 310.00
4427-600-0061-000-0	0.75	\$ 310.00	\$ 232.50	4434-501-0142-000-0	0.75	\$ 310.00	\$ 232.50
4427-600-0062-000-7	0.75	\$ 310.00	\$ 232.50	4434-501-0143-000-7	1.00	\$ 310.00	\$ 310.00
4427-600-0063-000-4	1.00	\$ 310.00	\$ 310.00	4434-501-0144-000-4	1.00	\$ 310.00	\$ 310.00
4427-600-0064-000-1	0.75	\$ 310.00	\$ 232.50	4434-501-0145-000-1	1.00	\$ 310.00	\$ 310.00
4427-600-0066-000-5	1.00	\$ 310.00	\$ 310.00	4434-501-0146-000-8	1.00	\$ 310.00	\$ 310.00
4427-600-0067-000-2	1.00	\$ 310.00	\$ 310.00	4434-501-0147-000-5	1.00	\$ 310.00	\$ 310.00
4427-600-0068-000-9	0.75	\$ 310.00	\$ 232.50	4434-501-0148-000-2	1.00	\$ 310.00	\$ 310.00
4427-600-0069-000-6	0.75	\$ 310.00	\$ 232.50	4434-501-0149-000-9	0.75	\$ 310.00	\$ 232.50
4427-600-0070-000-6	1.00	\$ 310.00	\$ 310.00	4434-501-0150-000-9	1.00	\$ 310.00	\$ 310.00
4427-600-0071-000-3	0.75	\$ 310.00	\$ 232.50	4434-600-0012-000-4	2.61	\$ 310.00	\$ 809.10
4427-600-0072-000-0	1.00	\$ 310.00	\$ 310.00	4434-600-0015-000-5	0.75	\$ 310.00	\$ 232.50
4427-600-0073-000-7	0.75	\$ 310.00	\$ 232.50	4434-600-0024-000-2	0.75	\$ 310.00	\$ 232.50
4427-600-0074-000-4	0.75	\$ 310.00	\$ 232.50	4434-600-0017-000-9	1.00	\$ 310.00	\$ 310.00
4427-600-0075-000-1	1.00	\$ 310.00	\$ 310.00	4434-600-0018-000-6	0.75	\$ 310.00	\$ 232.50
4427-600-0076-000-8	1.00	\$ 310.00	\$ 310.00	4434-600-0019-000-3	0.75	\$ 310.00	\$ 232.50
4427-600-0077-000-5	0.75	\$ 310.00	\$ 232.50	4434-600-0020-000-3	0.75	\$ 310.00	\$ 232.50
4427-600-0078-000-2	1.00	\$ 310.00	\$ 310.00	4434-600-0021-000-0	0.75	\$ 310.00	\$ 232.50
4427-600-0079-000-9	1.00	\$ 310.00	\$ 310.00	4434-600-0022-000-7	1.00	\$ 310.00	\$ 310.00
4427-600-0080-000-9	0.75	\$ 310.00	\$ 232.50	4434-600-0023-000-4	1.00	\$ 310.00	\$ 310.00
4427-600-0081-000-6	1.00	\$ 310.00	\$ 310.00	4434-600-0024-000-1	1.00	\$ 310.00	\$ 310.00
4427-600-0082-000-3	0.75	\$ 310.00	\$ 232.50	4434-600-0025-000-8	0.75	\$ 310.00	\$ 232.50
4427-600-0083-000-0	0.75	\$ 310.00	\$ 232.50	4434-600-0026-000-5	0.75	\$ 310.00	\$ 232.50
4427-600-0084-000-7	0.75	\$ 310.00	\$ 232.50	4434-600-0027-000-2	1.00	\$ 310.00	\$ 310.00
4427-600-0085-000-4	1.00	\$ 310.00	\$ 310.00	4434-600-0028-000-9	0.75	\$ 310.00	\$ 232.50
4427-600-0086-000-1	1.75	\$ 310.00	\$ 542.50	4434-600-0029-000-6	0.75	\$ 310.00	\$ 232.50
4427-600-0088-000-5	0.75	\$ 310.00	\$ 232.50	4434-600-0030-000-6	0.75	\$ 310.00	\$ 232.50
4427-600-0089-000-2	0.75	\$ 310.00	\$ 232.50	4434-600-0031-000-3	0.75	\$ 310.00	\$ 232.50
4427-600-0090-000-2	0.75	\$ 310.00	\$ 232.50	4434-600-0032-000-0	0.75	\$ 310.00	\$ 232.50
4427-600-0091-000-9	1.00	\$ 310.00	\$ 310.00	4434-600-0033-000-7	0.75	\$ 310.00	\$ 232.50
4427-600-0092-000-6	0.75	\$ 310.00	\$ 232.50	4434-600-0034-000-4	0.75	\$ 310.00	\$ 232.50
4427-600-0093-000-3	0.75	\$ 310.00	\$ 232.50	4434-600-0035-000-1	0.75	\$ 310.00	\$ 232.50
4427-600-0094-000-0	0.75	\$ 310.00	\$ 232.50	4434-600-0036-000-8	0.75	\$ 310.00	\$ 232.50
4427-600-0095-000-7	0.75	\$ 310.00	\$ 232.50	4434-600-0037-000-5	0.75	\$ 310.00	\$ 232.50
4427-600-0096-000-4	1.00	\$ 310.00	\$ 310.00	4434-600-0038-000-2	0.75	\$ 310.00	\$ 232.50
4427-600-0097-000-1	1.00	\$ 310.00	\$ 310.00	4434-600-0039-000-9	0.75	\$ 310.00	\$ 232.50
4427-600-0098-000-8	1.00	\$ 310.00	\$ 310.00	4434-600-0040-000-9	0.75	\$ 310.00	\$ 232.50
4427-600-0099-000-5	0.75	\$ 310.00	\$ 232.50	4434-600-0041-000-6	0.75	\$ 310.00	\$ 232.50
4427-600-0100-000-6	0.75	\$ 310.00	\$ 232.50	4434-600-0042-000-3	0.75	\$ 310.00	\$ 232.50
4427-600-0101-000-3	0.75	\$ 310.00	\$ 232.50	4434-600-0043-000-0	0.75	\$ 310.00	\$ 232.50
4427-600-0102-000-0	1.00	\$ 310.00	\$ 310.00	4434-600-0044-000-7	0.75	\$ 310.00	\$ 232.50
4427-600-0103-000-7	0.75	\$ 310.00	\$ 232.50	4434-600-0045-000-4	0.75	\$ 310.00	\$ 232.50
4427-600-0104-000-4	0.75	\$ 310.00	\$ 232.50	4434-600-0046-000-1	0.75	\$ 310.00	\$ 232.50
4427-600-0105-000-1	0.75	\$ 310.00	\$ 232.50	4434-600-0047-000-8	1.00	\$ 310.00	\$ 310.00
4427-600-0106-000-8	1.00	\$ 310.00	\$ 310.00	4434-600-0048-000-5	1.00	\$ 310.00	\$ 310.00
4427-601-0006-000-0	12.16	\$ 310.00	\$ 3,769.60	4434-600-0049-000-2	0.75	\$ 310.00	\$ 232.50
4427-601-0006-010-3	0.72	\$ 310.00	\$ 223.20	4434-600-0050-000-2	0.75	\$ 310.00	\$ 232.50
4427-601-0006-020-6	18.23	\$ 310.00	\$ 5,651.30	4434-600-0051-000-9	0.75	\$ 310.00	\$ 232.50
4427-601-0009-000-1	15.59	\$ 310.00	\$ 4,832.90	4434-600-0052-000-6	0.75	\$ 310.00	\$ 232.50
4427-601-0010-000-1	0.75	\$ 310.00	\$ 232.50	4434-600-0053-000-3	0.75	\$ 310.00	\$ 232.50
4427-601-0011-000-8	0.75	\$ 310.00	\$ 232.50	4434-600-0054-000-0	1.00	\$ 310.00	\$ 310.00
4427-601-0012-000-5	0.75	\$ 310.00	\$ 232.50	4434-600-0055-000-7	0.75	\$ 310.00	\$ 232.50
4427-601-0013-000-2	0.75	\$ 310.00	\$ 232.50	4434-600-0056-000-4	0.75	\$ 310.00	\$ 232.50
4427-601-0014-000-9	0.75	\$ 310.00	\$ 232.50	4434-600-0057-000-1	0.75	\$ 310.00	\$ 232.50
4427-601-0015-000-6	0.75	\$ 310.00	\$ 232.50	4434-600-0058-000-8	1.00	\$ 310.00	\$ 310.00
4427-601-0016-000-3	0.75	\$ 310.00	\$ 232.50	4434-600-0059-000-5	0.75	\$ 310.00	\$ 232.50
4427-601-0017-000-0	0.75	\$ 310.00	\$ 232.50	4434-600-0060-000-5	1.00	\$ 310.00	\$ 310.00
4427-601-0018-000-7	0.75	\$ 310.00	\$ 232.50	4434-600-0061-000-2	1.00	\$ 310.00	\$ 310.00
4427-601-0019-000-4	0.75	\$ 310.00	\$ 232.50	4434-600-0062-000-9	0.75	\$ 310.00	\$ 232.50
4427-601-0020-000-4	0.75	\$ 310.00	\$ 232.50	4434-600-0063-000-6	0.75	\$ 310.00	\$ 232.50
4427-601-0021-000-1	0.75	\$ 310.00	\$ 232.50	4434-600-0064-000-3	0.75	\$ 310.00	\$ 232.50
4427-601-0022-000-8	0.75	\$ 310.00	\$ 232.50	4434-600-0065-000-0	0.75	\$ 310.00	\$ 232.50
4427-601-0023-000-5	0.75	\$ 310.00	\$ 232.50	4434-600-0066-000-7	0.75	\$ 310.00	\$ 232.50
4427-601-0024-000-2	0.75	\$ 310.00	\$ 232.50	4434-600-0067-000-4	0.75	\$ 310.00	\$ 232.50
4427-601-0025-000-9	0.75	\$ 310.00	\$ 232.50	4434-600-0068-000-1	0.75	\$ 310.00	\$ 232.50
4427-601-0026-000-6	0.75	\$ 310.00	\$ 232.50	4434-600-0069-000-8	0.75	\$ 310.00	\$ 232.50
4427-601-0027-000-3	0.75	\$ 310.00	\$ 232.50	4434-600-0070-000-8	0.75	\$ 310.00	\$ 232.50
4427-601-0028-000-0	0.75	\$ 310.00	\$ 232.50	4434-600-0071-000-5	0.75	\$ 310.00	\$ 232.50
4427-601-0029-000-7	0.75	\$ 310.00	\$ 232.50	4434-600-0072-000-2	0.75	\$ 310.00	\$ 232.50

Tesoro CDD

Exhibit B

Parcel ID	Number of Units	Rate per Unit	O&M Assessment
4427-601-0030-000-7	0.75	\$ 310.00	\$ 232.50
4427-601-0031-000-4	0.75	\$ 310.00	\$ 232.50
4427-601-0032-000-1	0.75	\$ 310.00	\$ 232.50

Parcel ID	Number of Units	Rate per Unit	O&M Assessment
4434-601-0003-000-1	0.75	\$ 310.00	\$ 232.50
4434-601-0004-000-8	0.75	\$ 310.00	\$ 232.50
	1,884.67		\$ 584,247.70

**NOTICE OF MEETINGS
TESORO COMMUNITY
DEVELOPMENT DISTRICT
Fiscal Year 2027**

As required by Chapter 190 Florida Statutes, notice is being given that the Board of Supervisors of the **Tesoro Community Development District** does not meet on a regular basis but will separately publish notice of meetings at least seven days prior to each Board meeting to include the date, time and location of said meetings. Meetings may be continued to a date, time, and place to be specified on the record at the meeting. A copy of the agenda for these meetings may be obtained from the District Manager, Governmental Management Services – South Florida, LLC or by calling (954)721-8681.

There may be occasions when one or more Supervisors or staff will participate by speaker telephone. Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Office at (407) 841-5524 at least 48 hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Office.

A person who decides to appeal any decision made at that meeting with respect to any matter considered at the meeting is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

Andressa Ninz Philippi
Manager

Public Search Results

In the search results grid, organization names are linked to coordinator contact information. The [?] links display the relevant contact information. The coordinator is the person who is responsible for adding/removing individuals from the filer list.

When a form is logged, the status will contain the date received and the message "Form Available Soon". When the Form becomes available online, the Filing Requirement Fulfilled status will have a link to "View Form" for electronic forms and (not available online) for any paper forms.

Section 112.31445, Florida Statutes, requires that all forms filed in the Electronic Financial Disclosure Management System (EFDMS) be posted online. Before being posted online, any information required by law to be maintained as confidential must be redacted. This process is not automated and may take up to five business days.

Export to Excel 

Suborganization ▼ Board of Supervisors ▼

PID	FORM YEAR	NAME [^]	ORGANIZATION(S)	FILING REQUIREMENT	FILING REQUIREMENT FULFILLED	FILINGS
301885	2025	Allen Borden	• Tesoro Community Development District - Board of Supervisors [?]	Form 1 with COE [?]	✖ Form 1 Not Filed	View Filings
311822	2025	Michael Ferrucci	• Tesoro Community Development District - Board of Supervisors [?]	Form 1 with COE [?]	✔ Form 1 - 6/13/2026	View Filings
293571	2025	Emily C Jones	• Tesoro Community Development District - Board of Supervisors [?]	Form 1 with COE [?]	✔ Form 1 - 6/8/2026	View Filings
300200	2025	Rosemary Jones	• Tesoro Community Development District - Board of Supervisors [?]	Form 1 with COE [?]	✔ Form 1 - 6/8/2026	View Filings
293661	2025	John Vogt	• Tesoro Community Development District - Board of Supervisors [?]	Form 1 with COE [?]	✔ Form 1 - 5/2/2026	View Filings

1-5 of 5

Rows per page: 25 ▾

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[Back](#)

Per Florida Statute 190.006(3)(a)2.d., the number of registered voters in the Community Development District(s), based on the previous mapping forwarded by your organization, is provided below as of April 15, 2026.

CDD NAME	REGISTERED VOTERS
Bent Creek	480
Copper Creek	1,056
Creekside	420
Portofino Isles	1,300
Portofino Landings	213
Portofino Shores	788
Reserve	1,275
Veranda Landing	184
River Place	736
Tesoro	446
Verano 1	1,454
Verano 2	2,445
Verano 3	1,376
Verano 4	218
Verano 5	0
Verano Center	12
Waterstone	836



Memorandum

To: Tesoro Board of Supervisors

From: District Management

Date: June 16, 2026

RE: HB7013 – Special Districts Performance Measures and Standards

To enhance accountability and transparency, new regulations were established for all special districts, by the Florida Legislature, during their 2025 legislative session. Starting on October 1, 2025, 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, 2026), 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 2026 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

Community Development District Performance Measures/Standards & Annual Reporting Form

October 1, 2025 – September 30, 2026

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 local newspaper and via electronic communication.

Standard: 100% of meetings were advertised per Florida statute on at least two mediums (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

Chair/Vice Chair: _____

Date: _____

Print Name: _____

Tesoro Community Development District

District Manager: _____

Date: _____

Print Name: _____

Tesoro Community Development District



Memorandum

To: Tesoro Board of Supervisors

From: District Management

Date: June 16, 2026

RE: HB7013 – Special Districts Performance Measures and Standards

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

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Achieved: Yes No

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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.

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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

Chair/Vice Chair: _____
Print Name: _____
Tesoro Community Development District

Date: _____

District Manager: _____
Print Name: _____
Tesoro Community Development District

Date: _____

Tesoro
COMMUNITY DEVELOPMENT DISTRICT

Fiscal Year 2026
Check Register

<i>Date</i>	<i>check #'s</i>	<i>Amount</i>
<u>General Fund</u>		
4/1-4/30	1309-1314	\$26,612.56
	Autopay	\$99,303.03
5/1-5/31	1315-1320	\$74,650.69
	Autopay	\$793.54
TOTAL		\$201,359.82

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
4/17/26	00006	4/07/26 103422	202603 310-51300-31100	ENGINEER SERVICES MAR26	*	1,100.00		
							CULPEPPER & TERPENING, INC.	1,100.00 001309
4/17/26	00057	4/01/26 4249ABC APR 26 -	202604 320-53800-47300	LANDCAPE MAINT	*	9,100.00		
							FROM THE GROUND UP LANDSCAPING	9,100.00 001310
4/17/26	00054	4/01/26 35	202604 320-53800-34000	APR 26 - FIELD SERVICES	*	1,658.50		
		4/01/26 36	202604 310-51300-34000	APR 26 - MGMT FEES	*	3,750.00		
		4/01/26 36	202604 310-51300-35100	APR 26 - COMPUTER TIME	*	99.08		
		4/01/26 36	202604 310-51300-35200	APR 26 - WEBSITE ADMIN	*	88.58		
							GOVERNMENTAL MANAGEMENT SERVICES -	5,596.16 001311
4/17/26	00055	3/18/26 14410	202602 310-51300-31500	FEB 26 - GENERAL COUNSEL	*	139.00		
		3/18/26 14411	202602 310-51300-31500	FEB 26 - LITIGATION	*	3,145.00		
		4/12/26 14654	202603 310-51300-31500	MAR 26 - GENERAL COUNSEL	*	1,999.00		
		4/12/26 14655	202603 310-51300-31500	MAR 26 - LITIGATION	*	5,404.00		
							KILINSKI | VAN WYK PLLC	10,687.00 001312
4/17/26	00017	4/01/26 5362	202604 320-53800-46200	WETLAND/LAKE MAINT APR26	*	7,000.00		
		4/01/26 5362	202604 320-53800-46200	WETLAND/LAKE MAINT APR26	*	9,350.00		
		4/01/26 5362	202604 320-53800-46201	PHASE 1-4 ANNUAL TRIM	*	9,687.50		
		4/01/26 5362	202604 320-53800-46200	WINTER CREEK PALMER MAINT	*	800.00		
		4/01/26 5362	202604 320-53800-46200	WINTER CREEK PALMER MAINT	*	600.00		
		4/01/26 5362	202604 320-53800-46200	WETLAND/LAKE MAINT APR26	V	7,000.00-		
		4/01/26 5362	202604 320-53800-46200	WETLAND/LAKE MAINT APR26	V	9,350.00-		
		4/01/26 5362	202604 320-53800-46201	PHASE 1-4 ANNUAL TRIM	V	9,687.50-		
		4/01/26 5362	202604 320-53800-46200	WINTER CREEK PALMER MAINT	V	800.00-		

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
4/01/26		5362		202604 320-53800-46200	WINTER CREEK PALMER MAINT	V	600.00-		
					NATIVE LANDS MANAGEMENT, INC.			.00	001313
4/17/26	00060	3/31/26	7645178	202603 310-51300-48000	NOTICE OF MEETING	*	129.40		
					USA TODAY MEDIA CORP.			129.40	001314
5/05/26	00057	5/01/26	4732ABC	202605 320-53800-47300	MAY 26 - LANDCAPE MAINT	*	9,100.00		
					FROM THE GROUND UP LANDSCAPING			9,100.00	001315
5/05/26	00054	5/01/26	37	202605 320-53800-34000	MAY 26 - FIELD SERVICES	*	1,658.50		
		5/01/26	38	202605 310-51300-34000	MAY 26 - MGMT FEES	*	3,750.00		
		5/01/26	38	202605 310-51300-35100	MAY 26 - COMPUTER TIME	*	99.08		
		5/01/26	38	202605 310-51300-35200	MAY 26 - WEBSITE ADMIN	*	88.58		
		5/01/26	38	202605 320-53800-49000	RETURNED WATER SAMPLER	*	98.43-		
					GOVERNMENTAL MANAGEMENT SERVICES -			5,497.73	001316
5/05/26	00017	4/01/26	5362	202604 320-53800-46200	WETLAND/LAKE MAINT APR26	*	7,000.00		
		4/01/26	5362	202604 320-53800-46200	WETLAND/LAKE MAINT APR26	*	9,350.00		
		4/01/26	5362	202604 320-53800-46201	PHASE 1-4 ANNUAL TRIM	*	9,687.50		
		4/01/26	5362	202604 320-53800-46200	WINTER CREEK PALMER MAINT	*	800.00		
		4/01/26	5362	202604 320-53800-46200	WINTER CREEK PALMER MAINT	*	600.00		
					NATIVE LANDS MANAGEMENT, INC.			27,437.50	001317
5/05/26	00060	5/04/26	12312087	202605 310-51300-48000	NOTICE OF ACM MEETING	*	150.96		
					USA TODAY MEDIA CORP.			150.96	001318
5/20/26	00055	5/15/26	14994	202604 310-51300-31500	MAY 26 - GENERAL COUNSEL	*	278.00		
		5/15/26	14995	202604 310-51300-31500	MAY 26 - LITIGATION	*	4,749.00		
					KILINSKI | VAN WYK PLLC			5,027.00	001319

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
4/30/26	00061	4/30/26 FY27	202604 300-58100-10000		*	219,126.00	
			FY27 INTERFUND TRANSFER				
4/30/26		4/30/26 FY27	202604 300-13100-10300		*	120,408.55-	
			CLEAR DUE FROM BALANCE				
TESORO CDD - CAPITAL RESERVE							98,717.45 080012
4/30/26	00045	4/06/26 07801781	202603 320-53800-43000		*	585.58	
			167 SE BELLA STRANO #PUMP				
			FPL				585.58 080013
5/31/26	00045	5/06/26 07801781	202604 320-53800-43000		*	793.54	
			167 SE BELLA STRANO #PUMP				
			FPL				793.54 080014
TOTAL FOR BANK Z						100,096.57	
TOTAL FOR REGISTER						201,359.82	

Tesoro
Community Development District

Unaudited Financial Reporting
May 31, 2026



Table of Contents

1 Balance Sheet

2-3 General Fund

4 Capital Reserve Fund

5 Month to Month

6 Assessment Receipt Schedule

7 Stormwater Fees

Tesoro
Community Development District
Combined Balance Sheet
May 31, 2026

	<i>General Fund</i>	<i>Capital Reserve Fund</i>	<i>Totals Governmental Funds</i>
Assets:			
<u>Cash:</u>			
Operating Account	\$ 163,682	\$ 357,299	\$ 520,981
Due from Cap Reserve	10,733	-	10,733
<u>Investments:</u>			
State Board of Administration (SBA)	465,750	-	465,750
Total Assets	\$ 640,164	\$ 357,299	\$ 997,463
Liabilities:			
Accounts Payable	\$ 10,780	\$ -	\$ 10,780
Due to General Fund	-	-	-
Total Liabilities	\$ 10,780	\$ -	\$ 10,780
Fund Balance:			
Assigned for:			
Capital Reserves	\$ -	\$ 357,299	\$ 357,299
Unassigned	629,385	-	629,385
Total Fund Balances	\$ 629,385	\$ 357,299	\$ 986,683
Total Liabilities & Fund Balance	\$ 640,164	\$ 357,299	\$ 997,463

Tesoro
Community Development District
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending May 31, 2026

	Adopted Budget	Prorated Budget Thru 05/31/26	Actual Thru 05/31/26	Variance
Revenues:				
Special Assessments - Tax Roll	\$ 549,193	\$ 549,193	\$ 540,031	\$ (9,162)
Stormwater Fees	265,000	265,000	279,905	14,905
Miscellaneous Income	-	-	623	623
Interest Income	10,000	6,667	8,961	2,295
Total Revenues	\$ 824,193	\$ 820,860	\$ 829,520	\$ 8,660

Expenditures:

General & Administrative:

Supervisor Fees	\$ 5,000	\$ 3,333	\$ -	\$ 3,333
PR-FICA	383	255	-	255
Engineering	10,000	6,667	7,398	(731)
Attorney	40,000	26,667	39,920	(13,253)
Annual Audit	3,250	-	-	-
Assessment Administration	2,809	-	-	-
Management Fees	45,000	30,000	30,000	-
Information Technology	1,189	792	793	(0)
Website Maintenance	1,063	709	709	0
Telephone	100	67	-	67
Postage & Delivery	500	333	47	286
Insurance General Liability/Public Officials	9,880	9,880	8,773	1,107
Printing & Binding	500	333	-	333
Legal Advertising	1,000	667	594	73
Other Current Charges	500	333	219	114
Office Supplies	100	67	-	67
Dues, Licenses & Subscriptions	175	175	175	-
Total General & Administrative	\$ 121,448	\$ 80,278	\$ 88,627	\$ (8,349)

Tesoro
Community Development District
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending May 31, 2026

	Adopted Budget	Prorated Budget Thru 05/31/26	Actual Thru 05/31/26	Variance
<i>Operations & Maintenance</i>				
Field Operation				
Field Management Fees	\$ 19,902	\$ 13,268	\$ 13,268	\$ (0)
Property Insurance	375	-	-	-
Mitigation Cell				
Mitigation Maintenance	93,000	62,000	62,000	-
West Side				
Wetland/Lake Maintenance	117,810	78,540	81,200	(2,660)
Landscaping	107,332	71,554	63,046	8,508
Electric	8,750	5,833	4,294	1,540
Plant Replacement	5,000	3,333	-	3,333
Fountain Repairs	5,000	3,333	3,236	98
Mitigation Maintenance	23,250	15,500	15,500	-
Contingency	5,000	3,333	1,549	1,784
East Side				
Wetland/Lake Maintenance	88,200	58,800	57,200	1,600
Plant Replacement	5,000	3,333	-	3,333
Contingency	5,000	3,333	-	3,333
Total Field Operation	\$ 483,618	\$ 322,162	\$ 301,292	\$ 20,870
Total Expenditures	\$ 605,067	\$ 402,440	\$ 389,919	\$ 12,521
Excess (Deficiency) of Revenues over Expenditures	\$ 219,126	\$ 418,419	\$ 439,600	\$ 21,181
<i>Other Financing Sources/(Uses):</i>				
Transfer Out to Capital Reserve	\$ (219,126)	\$ -	(219,126)	\$ (219,126)
Total Other Financing Sources/(Uses)	\$ (219,126)	\$ -	\$ (219,126)	\$ (219,126)
Net Change in Fund Balance	\$ -	\$ -	\$ 220,474	\$ (197,945)
Fund Balance - Beginning	\$ -		\$ 408,911	
Fund Balance - Ending	\$ -		\$ 629,385	

Tesoro
Community Development District
Capital Reserve Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending May 31, 2026

	Adopted Budget	Prorated Budget Thru 05/31/26	Actual Thru 05/31/26	Variance
Revenues				
Interest Income	\$ -	-	\$ 458	\$ 458
Total Revenues	\$ -	\$ -	\$ 458	\$ 458
Expenditures:				
Miscellaneous Expenses	\$ 500	\$ -	\$ -	\$ -
Natural Area Cleanup	260,900	173,933	69,158	104,775
Plant Installation	34,000	-	-	-
Total Expenditures	\$ 295,400	\$ 173,933	\$ 69,158	\$ 104,775
Excess (Deficiency) of Revenues over Expenditures	\$ (295,400)	\$ (173,933)	\$ (68,700)	\$ 105,233
Other Financing Sources/(Uses)				
Transfer In Capital Reserve	\$ 219,126	\$ -	\$ 219,126	\$ 219,126
Total Other Financing Sources (Uses)	\$ 219,126	\$ -	\$ 219,126	\$ 219,126
Net Change in Fund Balance	\$ (76,274)	\$ (173,933)	\$ 150,426	\$ 324,359
Fund Balance - Beginning	\$ 126,462		\$ 206,873	
Fund Balance - Ending	\$ 50,188		\$ 357,299	

Tesoro
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Special Assessments - Tax Roll	\$ 935	\$ 17,269	\$ 498,949	\$ 6,819	\$ 3,728	\$ 4,147	\$ 6,854	\$ 1,330	\$ -	\$ -	\$ -	\$ -	\$ 540,031
Stormwater Fees	-	-	-	-	-	274,843	2,519	3,166	-	-	-	-	280,528
Interest Income	1,109	846	708	761	966	1,544	1,483	1,544	-	-	-	-	8,961
Interest Income	\$ 2,044	\$ 18,115	\$ 499,657	\$ 7,579	\$ 4,694	\$ 280,534	\$ 10,856	\$ 6,040	\$ -	\$ -	\$ -	\$ -	\$ 829,520
Expenditures:													
General & Administrative:													
Supervisor Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PR-FICA	-	-	-	-	-	-	-	-	-	-	-	-	-
Engineering	-	2,313	-	3,985	-	1,100	-	-	-	-	-	-	7,398
Attorney	8,117	9,280	6,326	483	3,284	7,403	5,027	-	-	-	-	-	39,920
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Assessment Administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Management Fees	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	-	-	-	-	30,000
Information Technology	99	99	99	99	99	99	99	99	-	-	-	-	793
Website Maintenance	89	89	89	89	89	89	89	89	-	-	-	-	709
Telephone	-	-	-	-	-	-	-	-	-	-	-	-	-
Postage & Delivery	-	-	-	-	-	-	-	47	-	-	-	-	47
Insurance General Liability/Public Officials	8,773	-	-	-	-	-	-	-	-	-	-	-	8,773
Printing & Binding	-	-	-	-	-	-	-	-	-	-	-	-	-
Legal Advertising	157	-	157	-	-	129	-	151	-	-	-	-	594
Other Current Charges	88	63	68	-	-	-	-	-	-	-	-	-	219
Office Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
Dues, Licenses & Subscriptions	175	-	-	-	-	-	-	-	-	-	-	-	175
Total General & Administrative	\$ 21,248	\$ 15,593	\$ 10,488	\$ 8,406	\$ 7,222	\$ 12,570	\$ 8,965	\$ 4,136	\$ -	\$ -	\$ -	\$ -	\$ 88,627
Operations & Maintenance													
Field Operation													
Field Management Fees	1,659	1,659	1,659	1,659	1,659	1,659	1,659	1,659	-	-	-	-	13,268
Trim-Phase 1-4	7,750	7,750	7,750	7,750	7,750	7,750	7,750	7,750	-	-	-	-	62,000
West Side													
Wetland/Lake Maintenance	10,150	10,150	10,150	10,150	10,150	10,150	10,150	10,150	-	-	-	-	81,200
Landscaping	8,773	8,773	-	9,100	9,100	9,100	9,100	9,100	-	-	-	-	63,046
Electric	1,093	342	347	578	554	586	794	-	-	-	-	-	4,294
Plant Replacement	-	-	-	-	-	-	-	-	-	-	-	-	-
Fountain Repairs	-	-	3,236	-	-	-	-	-	-	-	-	-	3,236
Mitigation Maintenance	1,938	1,938	1,938	1,938	1,938	1,938	1,938	1,938	-	-	-	-	15,500
Contingency	-	-	-	1,451	-	197	-	(98)	-	-	-	-	1,549
East Side													
Wetland/Lake Maintenance	7,000	7,000	7,000	7,000	7,000	7,000	7,600	7,600	-	-	-	-	57,200
Plant Replacement	-	-	-	-	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 38,362	\$ 37,611	\$ 32,078	\$ 39,625	\$ 38,150	\$ 38,378	\$ 38,990	\$ 38,098	\$ -	\$ -	\$ -	\$ -	\$ 301,292
Excess (Deficiency) of Revenues over Expenditures	\$ (57,566)	\$ (35,089)	\$ 457,091	\$ (40,451)	\$ (40,678)	\$ 229,586	\$ (37,099)	\$ (36,193)	\$ -	\$ -	\$ -	\$ -	\$ 439,600
Other Financing Sources/Uses:													
Transfer In/(Out)	-	-	-	-	-	-	-	(219,126)	-	-	-	-	(219,126)
Transfer Out to Capital Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (219,126)	\$ -	\$ -	\$ -	\$ -	\$ (219,126)
Net Change in Fund Balance	\$ (57,566)	\$ (35,089)	\$ 457,091	\$ (40,451)	\$ (40,678)	\$ 229,586	\$ (37,099)	\$ (255,319)	\$ -	\$ -	\$ -	\$ -	\$ 220,474

Tesoro
COMMUNITY DEVELOPMENT DISTRICT
Special Assessment Receipts - St Lucie County
Fiscal Year 2026

Gross Assessments \$ 584,247.70
Net Assessments \$ 549,192.84

ON ROLL ASSESSMENTS

allocation in % 100.00%

<i>Date</i>	<i>Gross Amount</i>	<i>Discount/ (Penalty)</i>	<i>Commission</i>	<i>Interest</i>	<i>Property Appraiser</i>	<i>Net Receipts</i>	<i>O&M Portion</i>
10/28/25	\$ 934.97	\$ -	\$ -	\$ -	\$ -	\$ 934.97	\$ 934.97
11/10/25	1,239.52	60.54	23.58			1,155.40	1,155.40
11/17/25	3,565.00	142.60	68.45			3,353.95	3,353.95
11/21/25	13,562.50	542.50	260.40			12,759.60	12,759.60
12/02/25	10,385.00	415.40	199.39			9,770.21	9,770.21
12/08/25	44,153.30	1,766.13	847.74			41,539.43	41,539.43
12/12/25	476,935.00	19,065.80	9,157.39			448,711.81	448,711.81
12/19/25	3,255.00	116.25	62.78			3,075.97	3,075.97
12/31/25	1,782.50	53.48	34.58		(5,842.48)	(4,148.04)	(4,148.04)
01/06/26	1,395.00	41.86	27.06			1,326.08	1,326.08
01/09/26				353.86		353.86	353.86
01/09/26	734.38	22.03	14.25			698.10	698.10
01/09/26	1,105.08					1,105.08	1,105.08
01/16/26	1,162.50	32.55	22.60			1,107.35	1,107.35
01/26/26	1,162.50	27.90	22.69			1,111.91	1,111.91
01/30/26	1,162.50	23.25	22.78			1,116.47	1,116.47
02/06/26	1,472.50	29.45	28.86			1,414.19	1,414.19
02/13/26	1,472.50	29.45	28.86			1,414.19	1,414.19
02/23/26	930.00	12.40	18.36			899.24	899.24
03/06/26	1,705.00	19.37	33.71			1,651.92	1,651.92
03/13/26	1,162.50	11.62	23.02			1,127.86	1,127.86
03/20/26	1,395.00		27.90			1,367.10	1,367.10
						-	-
						-	-
	\$ 570,672.25	\$ 22,412.58	\$ 10,924.40	\$ 353.86	\$ (5,842.48)	\$ 531,846.65	\$ 531,846.65

97%	Percent Collected
\$ 17,346.19	Balance Remaining to Collect

Tesoro
COMMUNITY DEVELOPMENT DISTRICT
Stormwater Fee Schedule
Fiscal Year 2026

<i>Date</i>	<i>Net Receipts</i>
3/5/26	\$274,842.85
4/5/26	\$1,896.18
5/6/26	\$3,166.13
Total	\$ 279,905.16