Portofino Shores

Community Development District

[*http://www.portofinoshorescdd.com*](http://www.portofinoshorescdd.com)

Michael Luton, Chairman

Ingrid Grubb, Vice Chairman

Tracy Belle, Assistant Secretary

Sheryl Eddy, Assistant Secretary

Janelle Anne Hertz, Assistant Secretary

August 18, 2026

GMS
Governmental
Management Services

Portofino Shores

Community Development District

Special Meeting Agenda

Seat 1: Michael Luton (C.)
Seat 3: Ingrid Grubb (V.C.)
Seat 5: Tracy Belle (A.S.)
Seat 4: Sheryl Eddy (A.S.)
Seat 2: Janelle Anne Hertz (A.S.)

Tuesday
August 18, 2026
3:00 p.m.

Portofino Shores Clubhouse
5720 Spanish River Road, Ft. Pierce, FL
Join the Meeting Now
Meeting ID: 263 999 974 859 730 and Passcode: SZ7u4nA7
1 872-240-4685 and Phone Conference ID: 377 733 524#

1. Roll Call

2. A Moment of Silence for the Passing of Our Dear Supervisor, Michael Luton – Chair of the Board of Supervisors of the Portofino Shores Community Development District and a Great Friend and Family Man

3. Approval of the Minutes of the April 7, 2026 Meeting **– Page 4**

4. Consideration of **Resolution #2026-03** Resetting Budget Hearing **– Page 17**

5. Public Hearing to Adopt the Fiscal Year 2027 Budget **– Page 18**
   A. Motion to Open the Public Hearing

   B. Public Comment and Discussion

   C. Consideration of **Resolution #2026-04** Annual Appropriation Resolution **– Page 26**

   D. Consideration of **Resolution #2026-05** Levy of Non Ad Valorem Assessments **– Page 29**

   E. Motion to Close the Public Hearing

6. Consideration of Engagement Letter with Grau & Associates to perform the Audit for Fiscal Year Ending September 30, 2026 **– Page 40**

7. Ratification of Contractor Agreement between Portofino shores Community Development District and Greenland Nursery East, Inc. for the Provision of Certain Landscape Material Purchase and Installation **– Page 45**

8. Approval of Proposals for Tree Removal
   A. Jeremy's Tree Service **– Page 55**

   B. Booker Equipment, LLC **– Page 56**

9. Staff Reports
   A. Attorney

   B. Engineer

   C. Manager/Secretary
      1) Consideration of Proposed Fiscal Year 2027 Meeting Schedule **– Page 62**

2) Form 1 Financial Disclosure Due July 1, 2026 – ***everyone has filed* – Page 63**

3) Reminder to Complete Annual Ethics Training by December 31, 2026

4) Number of Registered Voters in the District – **788 – Page 64**

5) Final – Approval of the FY2025 – FY2026 Report Performance Measures and Standards as Required by Florida Statute 189.069 **– Page 65**

6) Consideration of FY2026 – FY2027 Performance Measures and Standards as Required by Florida Statute 189.069 **– Page 70**

D. Field Manager – Monthly Field Report **– Page 75**

E. Financial Reports
1) Approval of Check Register **– Page 79**

2) Approval of Unaudited Financials **– Page 84**

10. Audience & Supervisors Remarks

11. 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: http://www.portofinoshorescdd.com

MINUTES OF MEETING
PORTOFINO SHORES
COMMUNITY DEVELOPMENT DISTRICT

A regular meeting of the Board of Supervisors of the Portofino Shores Community Development District was held on Tuesday, April 7, 2026 at 3:00 p.m. at the Shores Clubhouse, 5720 Spanish River Road, Ft. Pierce, Florida.

Present and constituting a quorum:

Michael Luton	Chairman
Sheryl Eddy	Assistant Secretary
Janelle Anne Hertz	Assistant Secretary
Tracy Belle	Assistant Secretary

Also present were:

Andressa Hinz Philippi	District Manager
Matt Hans	GMS
Seth Behn	District Counsel
Stef Matthes	District Engineer
Eddie	Field person in training
Several Residents	See sign-in sheet for names

FIRST ORDER OF BUSINESS — Roll Call

Mr. Luton called the meeting to order, and Ms. Hinz Philippi called the roll.

SECOND ORDER OF BUSINESS — Approval of the Minutes of the February 3, 2026 Meeting

Mr. Luton: First is the approval of the minutes from the February 3, 2026 meeting. Does anybody have any comments or corrections they would like to make to the minutes? Do I hear a motion to approve the minutes?

> On MOTION by Ms. Hertz seconded by Ms. Eddy with all in favor, the Minutes of the February 3, 2026 Meeting were approved.

THIRD ORDER OF BUSINESS — Consideration of Resolution #2026-02 Approving the Proposed Fiscal Year 2027 Budget and Setting the Public Hearing

Mr. Luton: Next is the consideration of Resolution #2026-02 Approving the Proposed Fiscal Year 2027 Budget and setting a date for the public hearing.

Ms. Hinz Philippi: This resolution approves the budget as proposed. You can have some changes between now and the date of the public hearing. We can't increase the budget, but we can always change what is inside of the budget. With that said the resolution is two parts one to approve the proposed fiscal year and the second part is to set the public hearing. For the public hearing we have our next meeting scheduled for August 4, 2026 so that will be our public hearing. We need 60 days to hold the public hearing. We have our meeting scheduled and advertised. If you want to go over the budget or is there anything you want to discuss on the budget before we approve the resolution let me know.

Mr. Luton: Has everyone had a chance to look at the budget in the packet? Does anybody have any specific questions?

Ms. Hertz: The CDD has a website?

Mr. Luton: Yes.

Ms. Hertz: And the internet and Wi-Fi for the office is the CDD not the HOA?

Mr. Luton: Which office?

Ms. Hertz: I don't know.

Mr. Luton: The phone number is for GMS.

Ms. Hinz Philippi: Yes. They charge a specific fee for each thing. Some of the other Districts they have facilities that they pay for, so they have somebody there. We don't have an office here. They charge for specific things.

Mr. Hans: They overexplain our administrative fees essentially.

Mr. Luton: If there are no other questions then do I hear a motion to approve Resolution #2026-02.

On MOTION by Ms. Hertz seconded by Ms. Eddy with all in favor, Resolution #2026-02 Approving the Proposed Fiscal Year 2027 Budget and Setting a Public Hearing date of August 4, 2026 at 3:00 p.m. at Portofino Shores Clubhouse, 5720 Spanish River Road, Fort Fierce, Florida was approved.

FOURTH ORDER OF BUSINESS Acceptance of Audit for Fiscal Year Ending on September 30, 2025

Mr. Luton: Has everybody had a chance to review the audit for the fiscal year 2025? Does anyone have any questions?

Ms. Hinz Philippi: Just for the record, the audit was in compliance. The Board is just approving the audit that complied with requirements.

On MOTION by Ms. Hertz seconded by Ms. Eddy with all in favor, Acceptance of the Audit for Fiscal Year Ending on September 30, 2025 was approved.

FIFTH ORDER OF BUSINESS Discussion of:

A. Procedures for the General Election

B. Buttonwood Tree Replacement

Mr. Luton: Next is the discussion for the procedures for the general election which will be coming up in November. I will Andressa explain the seats and who is running.

Ms. Hinz Philippi: We are going to have three seats up at the next general election, Seat #3, Seat #4 and Seat #5. Seat #3 is Ingrid, Seat #4 is Sheryl and Seat #5 is Tracey. You have in your agenda package the qualifying period. It is on page 59. You have from noon on June 8th to June 12th at noon to qualify. You have to go there and give them the paperwork. It is important that you say your seat, so you guys are not competing against each other. I have had it where the Board forgets what seat they are in, and they end up running against each other. Just make sure you know your seat and you qualify for that seat. Basically, what is going to happen is if nobody is running against you, they are going to call you up after the qualified period and say you are on the seat for four more years. If someone is running against you, your name goes on the ballot, and then you have the election date in November.

Mr. Luton: Any homeowner can apply for one of the seats. You just have to go down to the county elections and get the information that Andressa was talking about. If you know of anybody that is interested or would like to run, give them information and let them know. It will come up on the general election.

Ms. Hinz Philippi: Just go to the Supervisor of Elections.

Mr. Luton: Any questions on what we discussed? The next is the Buttonwood tree replacement. Matt has gotten quotes. We have to replace close to 50 trees that were destroyed during the frost. I will let him discuss that. He has a couple of quotes here that we looked at.

Mr. Hans: We have two separate quotes. We are actually looking at closer to 90 trees. We have one from the original installer and another that has worked with us. We are looking at two separate options here from them. They would be the green buttonwood that we currently have installed. They are also proposing a holly tree as well. Green buttonwoods are going to run around $285 per tree installed and the holly around $265 per tree installed. Our thought here with this would be alternating and having a little mix of trees that way when weather comes again we are not looking at all our trees dying. The quote from Greenland they are also including a bag of mulch for each tree as well to make it look at little bit better and that price as well is including the staking kit to hold the trees up. The price between the two quotes they are 25% less.

Mr. Luton: And they are going to remove and dispose of the existing trees.

Mr. Hans: If you want to move forward with this, they are ready to move quickly. They do have the trees available. Does the Board want to 50% holly and 50% green buttonwood?

Ms. Hertz: What kind of holly is it specifically?

Mr. Hans: That would be pepper tree holly. They do have the red fruit on them still so it will be dropping those. You might do a little bit less of the holly because of that. Again with the buttonwood you do have the buttons that do drop as well.

Ms. Hertz: It is a deciduous tree the American holly.

Ms. Eddy: Is there is planting season that was critical for the buttonwoods?

Mr. Hans: Spring is the best time for planting for everything. A lot of water. I was also looking in conjunction with the trees recommending drip bags used for watering the trees. That is going to cost us approximately $700.

Mr. Luton: Are the drip bags like a ring around the trees?

Mr. Hans: I will show you a picture. It straps around it. This is the drip bags that would go on the trees. They hold 20 gallons of water.

Ms. Eddy: With the American holly it seems like it would need more maintenance because of the way it grows. Who would be responsible for that maintenance?

Mr. Luton: It is the CDD's responsibility for anything in the public areas so it would be us. We already talked about trimming the oaks on the sidewalk side so they would be responsible for anything. It would be a long time before maintenance was needed, I would think.

Mr. Hans: I will say we noticed some people shaping the green buttonwoods that were going to be an issue for us. Once you cut the top, you are killing the tree; essentially it will never grow. We will make sure that we put out a letter before any additional planting, letting everybody know *Mr. Hans was inaudible at this time.*

Ms. Hertz: Yes because they cut the leader off.

Ms. Hinz Philippi: The difference is not much. It is like $20.

Mr. Hans: The holly is a little cheaper.

Ms. Hinz Philippi: What would be the difference in size?

Mr. Luton: The buttonwood it says it is going to be 10 to 12 feet when they put it in, and the holly is going to be 9 feet. Is there a preference to different kinds of trees as opposed to just the green buttonwood?

Ms. Hertz: I think it would be nice to do different trees.

Mr. Luton: We can do 60/40 or something like that. We don't have to do 50/50 if we don't want to.

Ms. Hertz: Well the American holly is colder tolerant then the buttonwood. This can go down to zone 5.

Mr. Luton: I think it would be good. Could we have a motion to make it 50/50, along with the drip bags to be included so they can be watered if needed.

Ms. Hertz: Are they bringing them in with the trunk exposed or are they bringing them in at ground level for the branches because it is going to depend on how the tree is shaped to start with.

Mr. Hans: The trunk will be exposed.

Ms. Hertz: Ok, that makes a big difference then.

Mr. Luton: Do I have a motion for 50/50 and the drip bags?

> On MOTION by Ms. Hertz seconded by Ms. Eddy with all in favor, a proposal from Greenland Nursey to install 97 trees, 50% green buttonwood and 50% Holly was approved.

Mr. Luton: Next is sidewalk repair review. If you want to go through that Matt.

Mr. Hans: We had an unfortunate accident here a couple of weeks ago when *Mr. Hans was inaudible at this time.* tripped over a sidewalk that was raised up. I looked at the sidewalk, and it was previously ground down at one point, but it has since been rising. Right now we have Venice Commercial scheduled to be out here tomorrow to do the repairs. We need to look to see if there is any other sidewalks that might make sense to do at the same time. *Mr. Hans was inaudible at this time.* When they are out there doing the sidewalk work tomorrow, they will also be addressing the dip in the pavers on the exit at the front entrance as well.

Mr. Luton: Will that block the front entrance?

Mr. Hans: They will be directing traffic, but they won't shut it down.

Mr. Luton: It is not that large, but it has been there forever.

Mr. Hans: They are going to be doing a 7 x 7 foot space.

Mr. Luton: Can I ask another question? I sent you some information on the Sterling Lake property where they say the water is eroding the sidewalk. I don't know if that is an irrigation issue or what? I haven't heard back from our irrigation people.

Mr. Hans: On our end with that sidewalk, the worst-case scenario is that ends up cracking and we have to replace it. It is not like it is going to cause a major issue.

Mr. Luton: I will just have Art check that again and make sure there is no irrigation leak.

Mr. Hans: From what I have read it looks like a one time type thing when everything was flooded in that area. We will keep monitoring that situation.

Mr. Luton: I am going to table this lease of the clubhouse for meetings because I haven't had a chance to talk to the HOA. The idea is the HOA is going to get some audio visual equipment, and they were going to charge to rent the clubhouse extra amount for use of the equipment. I was saying maybe the CDD should look at if we use the equipment. It is not going to significant. I don't know what they decided. It is maybe $100 or something like that and we are only doing it four times a year. I am going to table that for the time being until we have a chance to talk to the HOA.

SIXTH ORDER OF BUSINESS Staff Reports

A. Attorney

Mr. Luton: Time for staff reports. Attorney do you have anything good?

Mr. Behn: I don't really. *Mr. Behn was inaudible at this time.*

Ms. Hertz: What if you can't find something and you are going to have to repeat what you already did from last year?

Mr. Behn was inaudible at this time..

Ms. Hinz Philippi: Remember we talked about that you have to do it every year by December and then in July you submit your Form 1; you are going to check that box that says I did my training. Just make a note for yourself when you did the training and what the website was. That is self-reporting, but it is good to have in your notes when you did it.

B. Engineer

Mr. Matthes: There were a couple of items that came up at the last meeting that I noticed from reading the minutes if you would like a quick update on some of those I would be happy to do it. Let's start with unmarked crosswalks. According to Florida Statute 316 a crosswalk exists at any intersection or sidewalk regardless of whether are painted lines or not. If a sidewalk leads up to a road and continues the other side that is basically a legal crossing. It does not have to be striped. There is no definition that requires stripping on a private roadway crossing however if there is stripping it needs to be standard. Gives you a little bit of background. The next item you were looking at possibly repaving options. I am going back four years with regard to different options with micro surfacing and resurfacing. I dredged that memo up and I will pass it out to everybody at the end for information so you can digest it and discuss it at a future meeting.

Mr. Luton: So if we don't have a striped crosswalk we don't need to put one in.

Mr. Matthes: That is correct.

Mr. Luton: But if you have one already stripped.

Mr. Matthes: It needs to be striped in accordance with the MDT standards.

Mr. Luton: Thank you.

Ms. Hertz: Did the stripping wear off?

Mr. Luton: Yes, it is faded.

Ms. Hertz: Is there any stripping left?

Mr. Luton: Yes. Thanks. We appreciate it.

C. Manager/Secretary

Ms. Hinz Philippi: I have nothing besides what we have talked about already.

D. Field Manager – Monthly Report

Mr. Luton: Do you have anything?

Mr. Hans: I have covered everything. Do you have any other questions for me?

Mr. Luton: I don't.

Ms. Hinz Philippi was inaudible at this time. Let's just vote again with the total amount. We have the 50% of buttonwood, 50% American Holly in the total amount with the bags $30,600.

Ms. Hertz: We have to do it again because with Greenland they gave us the price for 97 buttonwoods.

Mr. Hans: It is $20 less per holly tree. The numbers need to be a little bit lower.

Ms. Hinz Philippi: Not to exceed $30,600.

Mr. Luton: That would work.

> On MOTION by Ms. Hertz seconded by Ms. Eddy with all in favor, a not to exceed amount of $30,600 with Greenland Nursery for 97 trees, 50% buttonwood and 50% American holly including dripping bags was approved.

E. Financial Reports

1) Approval of Check Register
2) Approval of Unaudited Financials

Mr. Luton: Next is the financial reports. Approval of the check register. Do you have any questions? Do I have a motion to approve the check register?

Ms. Hertz: Just a quick question. Our monthly fees for management we pay $4,640 a month is that for the whole year?

Ms. Hinz Philippi: Yes.

Ms. Hertz: And that is stable for the year.

Ms. Hinz Philippi: Yes.

> On MOTION by Mr. Luton seconded by Ms. Hertz with all in favor, the Check Register was approved.

Mr. Luton: Next is approval of the unaudited financials. Are there any questions on the unaudited financials?

Ms. Hertz: The bond that we got it was issued in 2021. Can you refresh why we got that bond?

Mr. Luton: It was renewed. We got it at a lower rate. When did we got the bond? 2003? 2004? Something like that.

Ms. Hertz: Ok.

> On MOTION by Ms. Eddy seconded by Ms. Hertz with all in favor, the Unaudited Financials were approved.

SEVENTH ORDER OF BUSINESS Audience and Supervisors Remarks

Mr. Luton: Now it is time for audience and Supervisor remarks. If anyone would like to speak or have any questions.

Mr. Zemola: We now have two spaces on the preserve that are cleared. So golf carts go through there.

Mr. Luton: We should probably discuss that for a few minutes.

Mr. Hans: If the Board is interested I have reached to Greenland to get some quotes for some native plants especially to fill in those gaps.

Mr. Luton: I think that would be a good idea.

Ms. Hertz: That makes sense.

Mr. Luton: What is the cost estimate do you think?

Mr. Hans: One strip looks pretty big the other strip is a little bit smaller.

Ms. Hertz: Were they physically cleared?

Mr. Luton: If you are up near Spanish River where they have taken out the shrubbery and actually people come in there and sleep back in there in tents and throw junk and stuff so that is one area. The other area is further down. Other plantings need to be put back in there because they have taken them all out.

Mr. Hans: Looking at this area, we don't have to fill all of that in. If we put palmettos up on the front and some palmettos in the back, it will make it very hard for people to walk through. There is one other section as well. This one is a lot smaller but palmettos in here as well.

Mr. Luton: Can you give us some rough estimate of what you think it would be, and we will make a motion to put that in?

Mr. Hans depends of thesize. but if it was a 25 gallon, which is about the size we would need you are looking in the $200 range.

Mr. Luton: And you were thinking we need 5.

Mr. Hans: For this gap we would probably need 3 or 4 to fill this in and probably the same for the other side.

Ms. Hertz: Who is going to water and maintain them then?

Mr. Hans: Palmettos are a native Florida plant. They are not typically watered, especially right now; this would be the time to plant.

Ms. Hertz: What is the warranty on those plants?

Mr. Hans: There is going to be no warranty on those because you install them without irrigation.

Ms. Hertz: If we are putting in new plants, what is the guarantee that they are not going to move them if they are already ruining our plants?

Mr. Luton: There is no guarantee. Unless we plant something there we would have to put some kind of physical structure.

Ms. Hertz: That is the problem. We are not solving a problem by throwing $3,000 at it.

Mr. Hans: Correct. There is no guarantee.

Ms. Hertz: How many plants would be need?

Mr. Hans: About nine. I can always try and find a much smaller one as well.

Ms. Hertz: But you are going to walk right over it, and we are not allowed to fence it off.

Mr. Hans: I don't believe so.

Ms. Hertz: Because it is a preserve. There is nothing to stop them from doing it again. I think we table it and see what happens.

Mr. Luton: It has been like that for some time.

Ms. Hertz: Do we have an excess of funds that we want to spend on plants that might not live?

Mr. Luton: We have a contingency that we can use to spend.

Mr. Hans: I can bring back some pricing. We can always plan for next spring and at least have a game plan that we are looking at.

Mr. Luton: Come to the August meeting with some prices and we can make a decision how we proceed.

Ms. Hertz: That sounds good.

Mr. Luton: Other comments.

A resident: The tree is there any difference in their root structure between the holly and buttonwood?

Mr. Hans: We specifically asked the vendor for trees that would be good planted in these locations near sidewalks and pavers. That is why they came up with the holly because their roots are less invasive.

A resident: The other thing with the holly's is my old house we had black olive trees. They are the dirtiest tree ever and I heard that the holly is going to be the same so are people going to be fined for dirty walks and stuff like that.

Mr. Luton: You would have to talk to the HOA about that. We don't fine anybody.

A resident: If you are going to put a problem in we have to know.

A resident: We just took a tree down and our sidewalks and driveway were a mess.

Ms. Hertz: From the holly tree?

A resident: It was something with berries on it.

Ms. Hertz: Red?

A resident: Yes. Like I said we took it down. It was such a mess.

Ms. Hertz: Did you have both a male and female plant? Because they are not supposed to produce berries unless there is both plants.

A resident: Well there must have been one of each somewhere nearby. We had them since we moved in.

Mr. Luton: Any other comments?

A resident: My question is with trees that were cut down due to the tornado storm, there are dirt spots throughout the community. Is sod going to be installed there?

Mr. Hans: We might have missed your house but essentially at our last meeting based on what we have budget wise we were putting it on the homeowners to replace the sod.

Mr. Luton: Anyone else with comments?

A resident: I live at 5825 Sunberry. My sidewalk when it is raining the water is still there.

Mr. Luton: What is your address ma'am?

A resident: 5825 Sunberry Circle.

Mr. Luton: The water collects in the road or on the sidewalk.

A resident: The sidewalk.

Mr. Luton: We will have to take a look at that and see.

Mr. Hans: I will take a look at it.

Mr. Luton: Thank you for bringing it to our attention.

A resident: Regarding the streets from what was said we don't have to put them in at an intersection?

Mr. Luton: No.

A resident: The reason that allows for safety and if we do have crosswalks painted at our intersections is it going to slow cars down just because there is more to see? Will it increase safety for our residents crossing the street? No.

Ms. Hertz: How about a speed table? They don't care if dogs are standing there or people are standing there they still go by you at 60 mph.

A resident: Then if we did paint lines and we decided they aren't doing any good then we would never paint them again.

Ms. Hertz: No, because once they are painted you have to continue painting them.

Ms. Eddy: I personally think that the lines need to be painted where they were aesthetically for the community as well.

Mr. Luton: Ok, any other comments from anyone? Do I have a motion to adjourn?

EIGHTH ORDER OF BUSINESS Adjournment

On MOTION by Ms. Hertz seconded by Ms. Eddy with all in favor, the meeting was adjourned.

____________________________ ____________________________

Assistant Secretary/Secretary Chairman/Vice Chairman

RESOLUTION 2026-03

A RESOLUTION OF THE PORTOFINO SHORES COMMUNITY DEVELOPMENT DISTRICT APPROVING THE DISTRICT'S PROPOSED BUDGET FOR FISCAL YEAR 2027 AND RE-SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW

WHEREAS, the District Manager has prepared the proposed budget for the Fiscal Year 2027; and

WHEREAS, the Board of Supervisors approves the proposed budget for purpose of submitting said budget to the local governing authorities not less than 60 days prior to the public hearing date in accordance with Chapter 190.008(b), Florida Statutes: and

WHEREAS, the Board of Supervisors desires to **re-set** the public hearing date;

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

1. The proposed budget for Fiscal Year **2027** is hereby approved for the purpose of conducting a public hearing to adopt said budget.
2. A public hearing on said approved budget is hereby declared and **re-set** for the following date, hour and place:

Date: August 18, 2026

Hour: 3:00 P.M.

Place: Shores Clubhouse, 5720 Spanish River Road,
Ft. Pierce, FL 34951

Notice of public hearing shall be published in accordance with Florida Law.

Adopted this 18th day of August, 2026

____

Chairman/Vice Chairman

____

Secretary/Assistant Secretary

Portofino Shores

Community Development District

Approved Proposed Budget

FY 2027

Table of Contents

Portofino Shores

Community Development District

Approved Proposed Budget

General Fund

Description	Adopted Budget FY2026	Actuals Thru 7/31/26	Projected Next 2 Months	Projected Thru 9/30/26	Approved Proposed Budget FY 2027
REVENUES:					
Special Assessments- On Roll	$431,143	$433,920	$-	$433,920	$431,143
Interest Income	8,000	14,903	2,981	17,883	8,500
TOTAL REVENUES	**$439,143**	**$448,822**	**$2,981**	**$451,803**	**$439,643**
EXPENDITURES:					
Administrative:					
Engineering	$25,000	$3,635	$4,167	$7,801	$25,000
Attorney	35,000	10,385	$3,462	13,847	32,000
Annual Audit	3,700	3,300	-	3,300	3,700
Assessment Administration	5,600	5,600	-	5,600	5,600
Trustee Fees	4,000	3,000	-	3,000	3,500
Management Fees	55,680	46,400	9,280	55,680	57,350
Property Appraiser	5,865	7,508	-	7,508	7,510
Information Technology	1,200	1,000	200	1,200	1,284
Website Maintenance	1,200	1,000	200	1,200	1,284
Telephone	100	-	25	25	100
Postage & Delivery	2,000	983	197	1,179	2,000
Insurance General Liability	8,400	8,295	-	8,295	9,200
Printing & Binding	1,000	93	167	260	500
Rental & Leases	2,400	2,000	400	2,400	2,400
Legal Advertising	1,500	441	250	691	1,500
Other Current Charges	1,250	1,161	208	1,369	1,250
Office Supplies	400	35	67	102	400
Dues, Licenses & Subscriptions	175	175	-	175	175
Capital Outlay	250	-	42	42	250
Contincency	5,923	100	20	120	5,015
TOTAL ADMINISTRATIVE	**$160,643**	**$95,110**	**$18,683**	**$113,793**	**$160,019**
Operations & Maintenance					
Field Expenditures					
Field Management	$16,050	$13,375	$2,675	$16,050	$17,174
Repairs & Maintenance	10,000	-	1,667	1,667	10,000
Roadway Maintenance	5,000	-	833	833	5,000
Lake Bank Restoration Reserves	25,000	-	25,000	25,000	25,000
Infrastructure Reserve	22,450	-	22,450	22,450	22,450
Tree Removal/Pavement Repairs	35,000	23,402	5,833	29,235	35,000
Contingencies	15,000	12,137	2,500	14,637	15,000
Improvements	150,000	208,290	-	208,290	150,000
TOTAL FIELD EXPENDITURES	**$278,500**	**$257,204**	**$60,958**	**$318,162**	**$279,624**
TOTAL EXPENDITURES	**$439,143**	**$352,314**	**$79,642**	**$431,955**	**$439,643**
EXCESS REVENUES (EXPENDITURES)	**$-**	**$96,508**	**$(76,661)**	**$19,847**	**$-**

Gross Assessments	$ 458,663
Less: Discounts & Collections 6%	(27,520)
Net Assessments	**$ 431,143**

Product	Assessable Units	Total Gross Assessment	FY26 Gross Per Unit	FY27 Gross Per Unit	Increase/ (Decrease)
Single Family	519	$ 458,662.50	$ 883.74	$ 883.74	$ -
Total	**519**	**$ 458,662.50**			

Portofino Shores

Community Development District

Budget Narrative

REVENUES

Maintenance Assessments
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.

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

Expenditures - Administrative

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
GMS SF, LLC provides assessment services for closing lot sales, assessment roll services with the local Tax Collector and financial advisory services.

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

Management Fees
The District receives Management, Accounting and Administrative services as part of a Management Agreement with Governmental Management Services-South Florida, LLC. The budgeted amount for the fiscal year is based on the contracted fees outlined in Exhibit "A" of the Management Agreement.

Information Technology
The District processes all of its financial activities, i.e. accounts payable, financial statements, etc. on a main frame computer leased by Governmental Management Services – South Florida, LLC.

Website Maintenance
Per Chapter 2014-22, Laws of Florida, all Districts must have a website to provide detailed information on the CDD as well as links to useful websites regarding Compliance issues. This website will be maintained by GMS-SF, LLC and updated monthly.

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.

Expenditures - Administrative (continued)

Rentals and Leases
The District will be charged $200 per month for office rent from Governmental Management Services – South Florida, LLC for the District's administrative office located in Ft. Lauderdale.

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 the Florida Department of Commerce for $175.

Capital Outlay
Represents any minor capital expenditures the District may need to make during the Fiscal Year such as a file cabinet for District files.

Contingencies
A contingency for any unanticipated and unscheduled administration cost to the District.

Expenditures – Field

Field Management
The District will contract management services for the operation of the Property and its contractors.

Repairs and Maintenance
Represents any general repairs and maintenance items to District property.

Roadway Maintenance
Represents costs associated with maintaining the paving, drainage, and sidewalks of the community roadway infrastructure.

Lake Bank Restoration Reserves
Represents costs associated with ongoing lake bank restoration to provide shoreline reconstruction and stabilization for the community’s storm water lake systems.

Infrastructure Reserve
The District will reserve funds to for future infratructure cost/maintenance.

Tree Removal/Pavement Repairs
The District will contract services to remove or prune intrusive tree roots within the district as well as pavement repairs to the surrounding area.

Contingencies
Any unscheduled repairs and maintenance that the District should incur during the fiscal year.

Improvements
Improvements and repairs to the district property due to damages caused by the tornado following Hurricane Milton.

Portofino Shores

Community Development District

Approved Proposed Budget

Debt Service Series 2021 Special Assessment Revenue Refunding Bonds

Description	Adopted Budget FY2026	Actuals Thru 7/31/26	Projected Next 2 Months	Projected Thru 9/30/26	Approved Proposed Budget FY 2027
REVENUES:					
Special Assessments-On Roll	$274,572	$276,324	$-	$276,324	$274,572
Interest Earnings	1,500	5,530	1,106	6,635	1,500
Carry Forward Surplus [1]	94,851	95,193	-	95,193	103,280
TOTAL REVENUES	**$370,923**	**$377,046**	**$1,106**	**$378,152**	**$379,352**
EXPENDITURES:					
Interest - 11/1	$23,436	$23,436	-	$23,436	$20,700
Interest - 5/1	23,436	23,436	-	23,436	20,700
Principal - 5/1	228,000	228,000	-	228,000	230,000
TOTAL EXPENDITURES	**$274,872**	**$274,872**	**$-**	**$274,872**	**$271,400**
TOTAL EXPENDITURES	**$274,872**	**$274,872**	**$-**	**$274,872**	**$271,400**
EXCESS REVENUES (EXPENDITURES)	**$96,051**	**$102,174**	**$1,106**	**$103,280**	**$107,952**

[1] Carry Forward is Net of Reserve Requirement

Debt Service Due 11/1/2027	$17,940

Gross Assessments	$ 292,097
Less: Discounts & Collections 6%	(17,526)
Net Assessments	**$ 274,572**

Product	Assessable Units	Total Gross Assessment	FY26 Gross Per Unit	FY27 Gross Per Unit	Increase/ (Decrease)
Single Family	510	$ 292,097.40	$ 572.74	$ 572.74	$ -
Total	**510**	**$ 292,097.40**			

Portofino Shores

Community Development District

AMORTIZATION SCHEDULE

Debt Service Series 2021

Period	Outstanding Balance	Coupons	Principal	Interest	Annual Debt Service
11/01/26	**1,725,000**	**2.400%**	**-**	**20,700**	**272,136**
05/01/27	**1,725,000**	**2.400%**	**230,000**	**20,700**	
11/01/27	1,495,000	2.400%	-	17,940	268,640
05/01/28	1,495,000	2.400%	236,000	17,940	
11/01/28	1,259,000	2.400%	-	15,108	269,048
05/01/29	1,259,000	2.400%	242,000	15,108	
11/01/29	1,017,000	2.400%	-	12,204	269,312
05/01/30	1,017,000	2.400%	248,000	12,204	
11/01/30	769,000	2.400%	-	9,228	269,432
05/01/31	769,000	2.400%	254,000	9,228	
11/01/31	515,000	2.400%	-	6,180	269,408
05/01/32	515,000	2.400%	260,000	6,180	
11/01/32	255,000	2.400%	-	3,060	269,240
05/01/33	255,000	2.400%	255,000	3,060	
TOTAL			**$1,725,000**	**$168,840**	**$1,887,216**

Portofino Shores

Community Development District

Non-Ad Valorem Assessments Comparison

2026-2027

Product Type	O&M Units	Bonds Units	Prepaid Units	Annual Maintenance Assessments			Annual Debt Assessments			Total Assessed Per Unit		
				FY 2027	FY 2026	Variance	**FY 2027**	FY 2026	Variance	**FY 2027**	FY 2026	Variance
Single Family	519	510	9	**$883.74**	$ 883.74	$ -	**$ 572.74**	$ 572.74	$ -	**$ 1,456.48**	$ 1,456.48	$ -
Total	519	510	9	$ 458,662.50	$ 458,662.50	$ -	**$ 292,097.40**	$ 292,097.40	$ -	**$ 750,759.90**	$ 750,759.90	$ -

RESOLUTION 2026-04
[FY 2027 APPROPRIATION RESOLUTION]

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

WHEREAS, for the fiscal year beginning October 1, 2026, and ending September 30, 2027 ("**FY 2027**"), the District Manager prepared and submitted to the Board of Supervisors ("**Board**") of the Portofino Shores Community Development District (**"District"**) prior to June 15, 2026, proposed budget(s) ("**Proposed Budget**") 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 Statute*s; 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 general-purpose government(s) 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 on the Proposed Budget 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 in accordance with Section 189.016, *Florida Statutes*; 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.

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

SECTION 1. RECITALS

The foregoing recitals are hereby incorporated as findings of fact of the Board.

SECTION 2. BUDGET

a. 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.

b. 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 Portofino Shores Community Development District for the Fiscal Year Ending September 30, 2027."

c. The Adopted Budget shall be posted by the District Manager on the District's official website in accordance with Section 189.016, *Florida Statutes* and shall remain on the website for at least two (2) years.

SECTION 3. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for FY 2027, the sum(s) set forth in **Exhibit A** 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 as set forth in **Exhibit A.**

SECTION 4. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within FY 2027 or within 60 days following the end of the FY 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 this paragraph c. are posted on the District's website in accordance with Section 189.016, *Florida Statutes*, and remain on the website for at least two (2) years.

SECTION 5. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 18th DAY OF August, 2026.

ATTEST:	**PORTOFINO SHORES COMMUNITY DEVELOPMENT DISTRICT**
______________________________	______________________________
Secretary / Assistant Secretary	Chair / Vice Chair

Exhibit A: FY 2027 Budget

RESOLUTION 2026-05

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE PORTOFINO SHORES COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING NON-AD VALOREM 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 Portofino Shores Community Development District (the "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 (the "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 (the "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 special and peculiar benefit to lands within the District; and

WHEREAS, Chapter 190, Florida Statutes, provides that the District may impose non-ad valorem special assessments (the "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 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 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 Portofino Shores 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 PORTOFINO SHORES COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. RECITALS. The foregoing recitals are hereby incorporated as findings of fact of the Board.

SECTION 2. 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 3. ASSESSMENT IMPOSITION. Pursuant to Chapters 190 and 197, Florida Statutes, and using the procedures authorized by Florida law for the levy and collection of non-ad valorem special assessments, an 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 4. 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 non-ad valorem 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 such 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 5. 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 6. 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 7. 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 8. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

PASSED AND ADOPTED this 18th day of August 2026.

ATTEST:

PORTOFINO SHORES COMMUNITY DEVELOPMENT DISTRICT

____
Secretary/Assistant Secretary

By:______________________________
Chair / Vice Chair

Exhibit A: Adopted Budget for Fiscal Year 2027
Exhibit B: Assessment Roll

Exhibit "B"

Parcel ID	Legal Description	Maintenance Assessment on Tax Roll	Debt Service Assessment on Tax Roll	Total
1312-503-0039-000-7	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 233 (OR 2432-986)	$883.74	$572.74	$1,456.48
1312-503-0040-000-7	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 234 (OR 2458-925)	$883.74	$572.74	$1,456.48
1312-503-0041-000-4	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 235 (OR 2395-793)	$883.74	$572.74	$1,456.48
1312-503-0042-000-1	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 236 (OR 2444-2765: 2872-568)	$883.74	$572.74	$1,456.48
1312-503-0043-000-8	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 237 (OR 3002-684)	$883.74	$572.74	$1,456.48
1312-503-0044-000-5	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 238 (OR 3026-2350: 3055-1336)	$883.74	$572.74	$1,456.48
1312-503-0045-000-2	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 239 (OR 3078-514)	$883.74	$572.74	$1,456.48
1312-503-0046-000-9	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 240 (OR 2333-195: 2835-1135; 3030-196)	$883.74	$0.00	$883.74
1312-503-0047-000-6	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 241 (OR 2325-2445)	$883.74	$572.74	$1,456.48
1312-503-0048-000-3	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 242 (OR 2345-2985)	$883.74	$572.74	$1,456.48
1312-503-0049-000-0	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 243 (2446-2308)	$883.74	$572.74	$1,456.48
1312-503-0050-000-0	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 244 (OR 2460-2545)	$883.74	$572.74	$1,456.48
1312-503-0051-000-7	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 245 (OR 2449-171)	$883.74	$572.74	$1,456.48
1312-503-0052-000-4	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 246 (OR 2441-2456)	$883.74	$572.74	$1,456.48
1312-503-0053-000-1	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 247 (OR 2411-1873)	$883.74	$572.74	$1,456.48
1312-501-0009-000-2	PORTOFINO SHORES (PB 43-6) TRACT A (SUBJ TO CONSERVATION ESMT AS IN OR 2274-2524) (1.027 AC)	$0.00	$0.00	$0.00
1312-501-0014-000-0	PORTOFINO SHORES (PB 43-6) TRACT F (3.50 AC) (OR 337-454)	$0.00	$0.00	$0.00
1312-501-0087-000-2	PORTOFINO SHORES (PB 43-6) LOT 152 (OR 1930-708 : 2095-627)	$883.74	$572.74	$1,456.48
1312-501-0088-000-9	PORTOFINO SHORES (PB 43-6) LOT 153 (OR 2370-2632)	$883.74	$572.74	$1,456.48
1312-501-0089-000-6	PORTOFINO SHORES (PB 43-6) LOT 154 (OR 2010-1125)	$883.74	$572.74	$1,456.48
1312-501-0090-000-6	PORTOFINO SHORES (PB 43-6) LOT 155 (OR 1921-1730)	$883.74	$572.74	$1,456.48
1312-501-0091-000-3	PORTOFINO SHORES (PB 43-6) LOT 156 (OR 1977-73)	$883.74	$572.74	$1,456.48
1312-501-0092-000-0	PORTOFINO SHORES (PB 43-6) LOT 157 (OR 1985-2474; 3044-35)	$883.74	$572.74	$1,456.48
1312-501-0093-000-7	PORTOFINO SHORES (PB 43-6) LOT 158 (OR 1953-845)	$883.74	$572.74	$1,456.48
1312-501-0094-000-4	PORTOFINO SHORES (PB 43-6) LOT 159 (OR 1962-322 ; 2129-2437)	$883.74	$572.74	$1,456.48
1312-501-0095-000-1	PORTOFINO SHORES (PB 43-6) LOT 160 (OR 3051-1037)	$883.74	$572.74	$1,456.48
1312-501-0096-000-8	PORTOFINO SHORES (PB 43-6) LOT 161 (OR 3043-833)	$883.74	$572.74	$1,456.48
1312-501-0097-000-5	PORTOFINO SHORES (PB 43-6) LOT 162 (OR 2773-321)	$883.74	$572.74	$1,456.48
1312-501-0098-000-2	PORTOFINO SHORES (PB 43-6) LOT 163 (OR 2946-2762)	$883.74	$572.74	$1,456.48
1312-501-0099-000-9	PORTOFINO SHORES (PB 43-6) LOT 164 (OR 1948-1570)	$883.74	$572.74	$1,456.48
1312-501-0100-000-0	PORTOFINO SHORES (PB 43-6) LOT 165 (OR 2849-2138)	$883.74	$572.74	$1,456.48
1312-501-0101-000-7	PORTOFINO SHORES (PB 43-6) LOT 166 (OR 1962-386)	$883.74	$572.74	$1,456.48
1312-501-0102-000-4	PORTOFINO SHORES (PB 43-6) LOT 167 (OR 2122-2615)	$883.74	$572.74	$1,456.48
1312-501-0103-000-1	PORTOFINO SHORES (PB 43-6) LOT 168 (OR 1985-2497; 2270-474, 477: 2804-2321)	$883.74	$572.74	$1,456.48
1312-501-0104-000-8	PORTOFINO SHORES (PB 43-6) LOT 169 (OR 1946-1769)	$883.74	$572.74	$1,456.48
1312-501-0105-000-5	PORTOFINO SHORES (PB 43-6) LOT 170 (OR 1934-594; 2285-1081)	$883.74	$0.00	$883.74
1312-501-0106-000-2	PORTOFINO SHORES (PB 43-6) LOT 171 (OR 2839-945)	$883.74	$572.74	$1,456.48
1312-501-0107-000-9	PORTOFINO SHORES (PB 43-6) LOT 172 (OR 2046-2870 ; 2171-1137)	$883.74	$572.74	$1,456.48
1312-501-0108-000-6	PORTOFINO SHORES (PB 43-6) LOT 173 (OR 2045-541 : 2093-186)	$883.74	$572.74	$1,456.48
1312-501-0109-000-3	PORTOFINO SHORES (PB 43-6) LOT 174 (OR 2123-1062: 2739-2875)	$883.74	$572.74	$1,456.48
1312-501-0110-000-3	PORTOFINO SHORES (PB 43-6) LOT 175 (OR 2049-1820)	$883.74	$572.74	$1,456.48
1312-501-0111-000-0	PORTOFINO SHORES (PB 43-6) LOT 452 (OR 1962-361: 2665-959: 2956-1797)	$883.74	$572.74	$1,456.48
1312-501-0112-000-7	PORTOFINO SHORES (PB 43-6) LOT 453 (OR 1985-2559; 2059-1339)	$883.74	$572.74	$1,456.48
1312-501-0113-000-4	PORTOFINO SHORES (PB 43-6) LOT 454 (OR 1998-2686)	$883.74	$572.74	$1,456.48
1312-501-0114-000-1	PORTOFINO SHORES (PB 43-6) LOT 455 (OR 2184-538)	$883.74	$572.74	$1,456.48
1312-501-0115-000-8	PORTOFINO SHORES (PB 43-6) LOT 456 (OR 2015-2147)	$883.74	$572.74	$1,456.48
1312-501-0116-000-5	PORTOFINO SHORES (PB 43-6) LOT 457 (OR 1993-2486)	$883.74	$572.74	$1,456.48
1312-501-0117-000-2	PORTOFINO SHORES (PB 43-6) LOT 458 (OR 1953-891 ; 2018-1787)	$883.74	$572.74	$1,456.48
1312-501-0118-000-9	PORTOFINO SHORES (PB 43-6) LOT 459 (OR 1977-473)	$883.74	$572.74	$1,456.48
1312-501-0119-000-6	PORTOFINO SHORES (PB 43-6) LOT 460 (OR 3081-1499)	$883.74	$0.00	$883.74
1312-501-0120-000-6	PORTOFINO SHORES (PB 43-6) LOT 461 (OR 3076-2536)	$883.74	$572.74	$1,456.48
1312-501-0121-000-3	PORTOFINO SHORES (PB 43-6) LOT 462 (OR 2890-2795)	$883.74	$572.74	$1,456.48
1312-501-0122-000-0	PORTOFINO SHORES (PB 43-6) LOT 463 (OR 3018-243)	$883.74	$572.74	$1,456.48
1312-501-0123-000-7	PORTOFINO SHORES (PB 43-6) LOT 464 (OR 2804-1514)	$883.74	$572.74	$1,456.48
1312-501-0124-000-4	PORTOFINO SHORES (PB 43-6) LOT 465 (OR 2861-388)	$883.74	$572.74	$1,456.48
1312-501-0125-000-1	PORTOFINO SHORES (PB 43-6) LOT 466 (OR 2741-1767)	$883.74	$572.74	$1,456.48
1312-501-0126-000-8	PORTOFINO SHORES (PB 43-6) LOT 467 (OR 2067-1626)	$883.74	$572.74	$1,456.48
1312-501-0127-000-5	PORTOFINO SHORES (PB 43-6) LOT 468 (OR 1953-645)	$883.74	$572.74	$1,456.48
1312-501-0128-000-2	PORTOFINO SHORES (PB 43-6) LOT 469 (OR 2084-552)	$883.74	$572.74	$1,456.48
1312-501-0129-000-9	PORTOFINO SHORES (PB 43-6) LOT 470 (OR 2079-199)	$883.74	$572.74	$1,456.48
1312-501-0130-000-9	PORTOFINO SHORES (PB 43-6) LOT 471 (OR 1950-1299)	$883.74	$572.74	$1,456.48
1312-501-0131-000-6	PORTOFINO SHORES (PB 43-6) LOT 472 (OR 2052-2324)	$883.74	$572.74	$1,456.48
1312-501-0132-000-3	PORTOFINO SHORES (PB 43-6) LOT 473 (OR 1962-342)	$883.74	$572.74	$1,456.48
1312-501-0133-000-0	PORTOFINO SHORES (PB 43-6) LOT 474 (OR 1985-2469)	$883.74	$572.74	$1,456.48
1312-501-0134-000-7	PORTOFINO SHORES (PB 43-6) LOT 475 (OR 2152-764)	$883.74	$572.74	$1,456.48
1312-501-0135-000-4	PORTOFINO SHORES (PB 43-6) LOT 476 (OR 2008-482)	$883.74	$572.74	$1,456.48
1312-501-0136-000-1	PORTOFINO SHORES (PB 43-6) LOT 477 (OR 2481-162)	$883.74	$572.74	$1,456.48
1312-501-0137-000-8	PORTOFINO SHORES (PB 43-6) LOT 478 (OR 2044-1683)	$883.74	$572.74	$1,456.48
1312-501-0138-000-5	PORTOFINO SHORES (PB 43-6) LOT 479 (OR 2014-1531)	$883.74	$572.74	$1,456.48
1312-501-0139-000-2	PORTOFINO SHORES (PB 43-6) LOT 480 (OR 2235-589)	$883.74	$572.74	$1,456.48
1312-501-0140-000-2	PORTOFINO SHORES (PB 43-6) LOT 481 (OR 2807-213)	$883.74	$572.74	$1,456.48
1312-501-0141-000-9	PORTOFINO SHORES (PB 43-6) LOT 482 (OR 2919-534)	$883.74	$572.74	$1,456.48
1312-501-0142-000-6	PORTOFINO SHORES (PB 43-6) LOT 483 (OR 2976-2919)	$883.74	$572.74	$1,456.48
1312-501-0143-000-3	PORTOFINO SHORES (PB 43-6) LOT 484 (OR 2469-2833)	$883.74	$572.74	$1,456.48
1312-501-0144-000-0	PORTOFINO SHORES (PB 43-6) LOT 485 (OR 1974-557)	$883.74	$572.74	$1,456.48
1312-501-0145-000-7	PORTOFINO SHORES (PB 43-6) LOT 486 (OR 2442-924)	$883.74	$572.74	$1,456.48
1312-501-0146-000-4	PORTOFINO SHORES (PB 43-6) LOT 487 (OR 2014-628)	$883.74	$572.74	$1,456.48
1312-501-0147-000-1	PORTOFINO SHORES (PB 43-6) LOT 488 (OR 2005-57)	$883.74	$572.74	$1,456.48
1312-501-0148-000-8	PORTOFINO SHORES (PB 43-6) LOT 489 (OR 2112-2338)	$883.74	$572.74	$1,456.48
1312-502-0008-000-8	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 1 (OR 2123-2978)	$883.74	$572.74	$1,456.48
1312-502-0009-000-5	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 2 (OR 2223-648)	$883.74	$572.74	$1,456.48
1312-502-0010-000-5	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 3 (OR 2105-2852)	$883.74	$572.74	$1,456.48
1312-502-0011-000-2	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 4 (OR 2093-2148)	$883.74	$572.74	$1,456.48
1312-502-0012-000-9	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 5 (OR 2224-978)	$883.74	$572.74	$1,456.48
1312-502-0013-000-6	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 6 (OR 2122-1548)	$883.74	$572.74	$1,456.48

Parcel ID	Legal Description	Maintenance Assessment on Tax Roll	Debt Service Assessment on Tax Roll	Total
1312-502-0014-000-3	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 7 (OR 2940-2503)	$883.74	$572.74	$1,456.48
1312-502-0015-000-0	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 8 (OR 2231-1532)	$883.74	$572.74	$1,456.48
1312-502-0016-000-7	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 9 (OR 2056-1061)	$883.74	$572.74	$1,456.48
1312-502-0017-000-4	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 10 (OR 2849-2586)	$883.74	$572.74	$1,456.48
1312-502-0018-000-1	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 11 (OR 2437-1211)	$883.74	$0.00	$883.74
1312-502-0019-000-8	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 12 (OR 2008-583)	$883.74	$572.74	$1,456.48
1312-502-0020-000-8	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 13 (OR 2120-259)	$883.74	$572.74	$1,456.48
1312-502-0021-000-5	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 14 (OR 2119-54)	$883.74	$572.74	$1,456.48
1312-502-0022-000-2	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 15 (OR 2014-1597)	$883.74	$572.74	$1,456.48
1312-502-0023-000-9	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 16 (OR 2069-1128)	$883.74	$572.74	$1,456.48
1312-502-0024-000-6	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 17 (OR 2584-2799)	$883.74	$572.74	$1,456.48
1312-502-0025-000-3	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 18 (OR 2528-994)	$883.74	$572.74	$1,456.48
1312-502-0026-000-0	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 19 (OR 3077-1288)	$883.74	$572.74	$1,456.48
1312-502-0027-000-7	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 20 (OR 2119-1923)	$883.74	$572.74	$1,456.48
1312-502-0028-000-4	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 21 (OR 2025-2967)	$883.74	$572.74	$1,456.48
1312-502-0029-000-1	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 22 (OR 2581-2328)	$883.74	$572.74	$1,456.48
1312-502-0030-000-1	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 23 (OR 2011-1946)	$883.74	$572.74	$1,456.48
1312-502-0031-000-8	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 24 (OR 2727-549)	$883.74	$572.74	$1,456.48
1312-502-0032-000-5	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 25 (OR 2034-65)	$883.74	$572.74	$1,456.48
1312-502-0033-000-2	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 26 (OR 2045-724)	$883.74	$572.74	$1,456.48
1312-502-0034-000-9	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 27 (OR 2037-2553: 2867-716)	$883.74	$572.74	$1,456.48
1312-502-0035-000-6	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 28 (OR 2039-1029)	$883.74	$572.74	$1,456.48
1312-502-0036-000-3	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 29 (OR 2034-101)	$883.74	$572.74	$1,456.48
1312-502-0037-000-0	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 30 (OR 2032-1850)	$883.74	$572.74	$1,456.48
1312-502-0038-000-7	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 31 (OR 2262-489)	$883.74	$572.74	$1,456.48
1312-502-0039-000-4	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 32 (OR 2180-647)	$883.74	$572.74	$1,456.48
1312-502-0040-000-4	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 33 (OR 3006-2006)	$883.74	$572.74	$1,456.48
1312-502-0041-000-1	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 34 (OR 3043-1018)	$883.74	$572.74	$1,456.48
1312-502-0042-000-8	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 35 (OR 2080-332)	$883.74	$572.74	$1,456.48
1312-502-0043-000-5	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 36 (OR 2375-1207)	$883.74	$572.74	$1,456.48
1312-502-0044-000-2	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 37 (OR 2112-1706)	$883.74	$572.74	$1,456.48
1312-502-0045-000-9	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 38 (OR 2243-1174)	$883.74	$572.74	$1,456.48
1312-502-0046-000-6	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 39 (OR 2303-777)	$883.74	$572.74	$1,456.48
1312-502-0047-000-3	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 40 (OR 2226-2169)	$883.74	$572.74	$1,456.48
1312-502-0048-000-0	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 41 (OR 2218-2185)	$883.74	$572.74	$1,456.48
1312-502-0049-000-7	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 42 (OR 2544-1861)	$883.74	$572.74	$1,456.48
1312-502-0050-000-7	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 43 (OR 2657-1735)	$883.74	$572.74	$1,456.48
1312-502-0051-000-4	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 44 (OR 2964-2246)	$883.74	$572.74	$1,456.48
1312-502-0052-000-1	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 45 (2337-1493)	$883.74	$572.74	$1,456.48
1312-502-0053-000-8	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 46 (OR 2495-2360)	$883.74	$572.74	$1,456.48
1312-502-0054-000-5	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 63 (OR 3072-2653)	$883.74	$572.74	$1,456.48
1312-502-0055-000-2	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 64 (OR 2231-1699: 2817-1139)	$883.74	$572.74	$1,456.48
1312-502-0056-000-9	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 65 (OR 2207-2338)	$883.74	$572.74	$1,456.48
1312-502-0057-000-6	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 66 (OR 2333-1018)	$883.74	$572.74	$1,456.48
1312-502-0058-000-3	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 67 (OR 2190-159)	$883.74	$572.74	$1,456.48
1312-502-0059-000-0	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 68 (OR 2269-1846)	$883.74	$572.74	$1,456.48
1312-502-0060-000-0	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 69 (OR 3052-1184)	$883.74	$572.74	$1,456.48
1312-502-0061-000-7	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 70 (OR 2268-1139)	$883.74	$572.74	$1,456.48
1312-502-0062-000-4	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 71 (OR 2368-1085)	$883.74	$572.74	$1,456.48
1312-502-0063-000-1	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 72 (OR 3066-898)	$883.74	$572.74	$1,456.48
1312-502-0064-000-8	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 73 (OR 2367-2162)	$883.74	$572.74	$1,456.48
1312-502-0065-000-5	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 74 (OR 2161-2935)	$883.74	$572.74	$1,456.48
1312-502-0066-000-2	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 75 (OR 3059-1409)	$883.74	$572.74	$1,456.48
1312-502-0067-000-9	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 76 (OR 2113-308)	$883.74	$572.74	$1,456.48
1312-502-0068-000-6	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 77 (OR 2992-2192)	$883.74	$572.74	$1,456.48
1312-502-0069-000-3	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 78 (OR 2438-2699)	$883.74	$572.74	$1,456.48
1312-502-0070-000-3	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 79 (OR 2120-697)	$883.74	$572.74	$1,456.48
1312-502-0071-000-0	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 80 (OR 2124-3)	$883.74	$572.74	$1,456.48
1312-502-0072-000-7	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 81 (OR 2184-1506)	$883.74	$572.74	$1,456.48
1312-502-0073-000-4	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 82 (OR 2174-815)	$883.74	$572.74	$1,456.48
1312-502-0074-000-1	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 83 (OR 2513-1390)	$883.74	$572.74	$1,456.48
1312-502-0075-000-8	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 84 (OR 2069-1674)	$883.74	$572.74	$1,456.48
1312-502-0076-000-5	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 85 (OR 2116-627)	$883.74	$572.74	$1,456.48
1312-502-0077-000-2	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 176 (OR 2952-1537)	$883.74	$572.74	$1,456.48
1312-502-0078-000-9	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 177 (OR 2058-2791)	$883.74	$572.74	$1,456.48
1312-502-0079-000-6	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 178 (OR 2062-1176)	$883.74	$572.74	$1,456.48
1312-502-0080-000-6	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 179 (OR 2078-2780; 2338-1735: 2454-1262; 2567-1947)	$883.74	$572.74	$1,456.48
1312-502-0081-000-3	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 180 (OR 2069-1697)	$883.74	$572.74	$1,456.48
1312-502-0082-000-0	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 181 (OR 3057-91)	$883.74	$572.74	$1,456.48
1312-502-0083-000-7	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 182 (OR 2396-300)	$883.74	$572.74	$1,456.48
1312-502-0084-000-4	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 183 (OR 2179-2421)	$883.74	$572.74	$1,456.48
1312-502-0085-000-1	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 184 (OR 2128-106)	$883.74	$572.74	$1,456.48
1312-502-0086-000-8	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 185 (OR 2065-1204)	$883.74	$572.74	$1,456.48
1312-502-0087-000-5	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 186 (OR 3026-2105)	$883.74	$572.74	$1,456.48
1312-502-0088-000-2	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 187 (OR 2053-863)	$883.74	$572.74	$1,456.48
1312-502-0089-000-9	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 188 (OR 2069-491)	$883.74	$572.74	$1,456.48
1312-502-0090-000-9	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 189 (OR 2267-1908)	$883.74	$572.74	$1,456.48
1312-502-0091-000-6	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 190 (OR 2102-305)	$883.74	$572.74	$1,456.48
1312-502-0092-000-3	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 191 (OR 2176-951)	$883.74	$572.74	$1,456.48
1312-502-0093-000-0	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 192 (OR 2173-2883)	$883.74	$572.74	$1,456.48
1312-502-0094-000-7	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 193 (OR 2229-1532)	$883.74	$572.74	$1,456.48
1312-502-0095-000-4	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 194 (OR 2228-2368)	$883.74	$572.74	$1,456.48
1312-502-0096-000-1	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 195 (OR 2409-2721; 3021-2349)	$883.74	$572.74	$1,456.48
1312-502-0097-000-8	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 196 (OR 2991-627)	$883.74	$572.74	$1,456.48
1312-502-0098-000-5	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 197 (OR 2260-1022)	$883.74	$572.74	$1,456.48
1312-502-0099-000-2	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 198 (OR 2218-2333)	$883.74	$572.74	$1,456.48
1312-502-0100-000-3	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 199 (OR 2671-1925)	$883.74	$572.74	$1,456.48

Parcel ID	Legal Description	Maintenance Assessment on Tax Roll	Debt Service Assessment on Tax Roll	Total
1312-502-0101-000-0	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 200 (OR 2222-1332)	$883.74	$572.74	$1,456.48
1312-502-0102-000-7	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 201 (OR 2107-1121)	$883.74	$572.74	$1,456.48
1312-502-0103-000-4	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 202 (OR 2195-2071)	$883.74	$572.74	$1,456.48
1312-502-0104-000-1	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 203 (OR 2246-1845)	$883.74	$572.74	$1,456.48
1312-502-0105-000-8	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 204 (OR 2212-1233)	$883.74	$572.74	$1,456.48
1312-502-0106-000-5	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 205 (OR 3002-822)	$883.74	$572.74	$1,456.48
1312-502-0107-000-2	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 206 (OR 2302-1634)	$883.74	$572.74	$1,456.48
1312-502-0108-000-9	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 207 (OR 2243-48)	$883.74	$572.74	$1,456.48
1312-502-0109-000-6	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 208 (OR 2565-2140)	$883.74	$572.74	$1,456.48
1312-502-0110-000-6	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 209 (OR 2208-466)	$883.74	$572.74	$1,456.48
1312-502-0111-000-3	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 210 (OR 2455-2939; 2564-2681)	$883.74	$572.74	$1,456.48
1312-502-0112-000-0	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 211 (OR 2249-2279)	$883.74	$572.74	$1,456.48
1312-502-0113-000-7	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 212 (OR 2192-1031)	$883.74	$572.74	$1,456.48
1312-502-0114-000-4	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 254 (OR 2379-1297)	$883.74	$572.74	$1,456.48
1312-502-0115-000-1	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 255 (OR 2422-2258)	$883.74	$572.74	$1,456.48
1312-502-0116-000-8	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 256 (OR 2136-2667: 2812-723)	$883.74	$572.74	$1,456.48
1312-502-0117-000-5	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 257 (OR 2198-2046)	$883.74	$572.74	$1,456.48
1312-502-0118-000-2	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 258 (OR 2903-2864)	$883.74	$572.74	$1,456.48
1312-502-0119-000-9	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 259 (OR 2183-2764)	$883.74	$572.74	$1,456.48
1312-502-0120-000-9	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 260 (OR 2188-585; 2420-2581)	$883.74	$572.74	$1,456.48
1312-502-0121-000-6	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 261 (OR 2136-2442)	$883.74	$572.74	$1,456.48
1312-502-0122-000-3	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 262 (OR 2274-2969)	$883.74	$572.74	$1,456.48
1312-502-0123-000-0	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 263 (OR 2101-2734)	$883.74	$572.74	$1,456.48
1312-502-0124-000-7	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 300 (OR 2407-1419)	$883.74	$572.74	$1,456.48
1312-502-0125-000-4	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 301 (OR 2344-2379)	$883.74	$572.74	$1,456.48
1312-502-0126-000-1	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 302 (OR 2268-1098)	$883.74	$572.74	$1,456.48
1312-502-0127-000-8	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 303 (OR 2314-505)	$883.74	$572.74	$1,456.48
1312-502-0128-000-5	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 304 (OR 2276-2311)	$883.74	$572.74	$1,456.48
1312-502-0129-000-2	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 305 (OR 2307-2606)	$883.74	$572.74	$1,456.48
1312-502-0130-000-2	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 306 (OR 2157-2836)	$883.74	$572.74	$1,456.48
1312-502-0131-000-9	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 307 (OR 2152-500)	$883.74	$572.74	$1,456.48
1312-502-0132-000-6	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 308 (OR 2249-1447)	$883.74	$572.74	$1,456.48
1312-502-0133-000-3	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 309 (OR 2179-1005)	$883.74	$572.74	$1,456.48
1312-502-0134-000-0	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 310 (OR 2283-2294)	$883.74	$572.74	$1,456.48
1312-502-0135-000-7	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 311 (OR 2228-2337)	$883.74	$572.74	$1,456.48
1312-502-0136-000-4	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 312 (OR 2404-941)	$883.74	$572.74	$1,456.48
1312-502-0137-000-1	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 313 (OR 3084-775)	$883.74	$572.74	$1,456.48
1312-502-0138-000-8	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 314 (OR 3002-2127)	$883.74	$572.74	$1,456.48
1312-502-0139-000-5	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 315 (OR 2293-1338)	$883.74	$572.74	$1,456.48
1312-502-0140-000-5	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 316 (OR 2204-2172)	$883.74	$572.74	$1,456.48
1312-502-0141-000-2	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 317 (OR 2112-2158)	$883.74	$572.74	$1,456.48
1312-502-0142-000-9	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 318 (OR 2078-2607)	$883.74	$572.74	$1,456.48
1312-502-0143-000-6	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 319 (OR 2098-2583: 2544-185)	$883.74	$572.74	$1,456.48
1312-502-0144-000-3	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 320 (OR 2256-1014)	$883.74	$572.74	$1,456.48
1312-502-0145-000-0	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 321 (OR 2078-2753)	$883.74	$572.74	$1,456.48
1312-502-0146-000-7	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 322 (OR 2352-1651)	$883.74	$572.74	$1,456.48
1312-502-0147-000-4	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 397 (OR 2229-1553)	$883.74	$572.74	$1,456.48
1312-502-0148-000-1	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 398 (OR 2664-1700)	$883.74	$572.74	$1,456.48
1312-502-0149-000-8	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 399 (OR 3056-2253)	$883.74	$572.74	$1,456.48
1312-502-0150-000-8	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 400 (OR 2223-2877)	$883.74	$572.74	$1,456.48
1312-502-0151-000-5	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 401 (OR 2296-1219: 2532-2688)	$883.74	$572.74	$1,456.48
1312-502-0152-000-2	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 402 (OR 3007-2704)	$883.74	$572.74	$1,456.48
1312-502-0153-000-9	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 403 (OR 2030-377)	$883.74	$572.74	$1,456.48
1312-502-0154-000-6	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 404 (OR 2135-817)	$883.74	$572.74	$1,456.48
1312-502-0155-000-3	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 405 (OR 2113-1726)	$883.74	$572.74	$1,456.48
1312-502-0156-000-0	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 406 (OR 2165-2055)	$883.74	$572.74	$1,456.48
1312-502-0157-000-7	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 407 (OR 2124-9)	$883.74	$572.74	$1,456.48
1312-502-0158-000-4	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 408 (OR 2049-1639: 2543-1990)	$883.74	$572.74	$1,456.48
1312-502-0159-000-1	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 409 (OR 3080-1753)	$883.74	$572.74	$1,456.48
1312-502-0160-000-1	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 410 (OR 2055-817)	$883.74	$572.74	$1,456.48
1312-502-0161-000-8	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 411 (OR 2217-176)	$883.74	$572.74	$1,456.48
1312-502-0162-000-5	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 412 (OR 2055-2090; 2591-1022)	$883.74	$572.74	$1,456.48
1312-502-0163-000-2	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 413 (OR 2166-1382)	$883.74	$572.74	$1,456.48
1312-502-0164-000-9	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 414 (OR 2166-1136)	$883.74	$572.74	$1,456.48
1312-502-0165-000-6	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 415 (OR 2902-2027, 2028)	$883.74	$572.74	$1,456.48
1312-502-0166-000-3	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 416 (OR 2044-387)	$883.74	$572.74	$1,456.48
1312-502-0167-000-0	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 417 (OR 2134-372)	$883.74	$572.74	$1,456.48
1312-502-0168-000-7	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 418 (OR 2718-1938)	$883.74	$572.74	$1,456.48
1312-502-0169-000-4	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 419 (OR 2025-1540)	$883.74	$572.74	$1,456.48
1312-502-0170-000-4	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 420 (OR 2921-2350)	$883.74	$572.74	$1,456.48
1312-502-0171-000-1	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 421 (OR 2174-695)	$883.74	$572.74	$1,456.48
1312-502-0172-000-8	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 422 (OR 2144-87)	$883.74	$572.74	$1,456.48
1312-502-0173-000-5	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 423 (OR 2212-2656)	$883.74	$572.74	$1,456.48
1312-502-0174-000-2	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 424 (OR 2131-231)	$883.74	$572.74	$1,456.48
1312-502-0175-000-9	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 425 (OR 2088-1111)	$883.74	$572.74	$1,456.48
1312-502-0176-000-6	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 426 (OR 229-2597)	$883.74	$572.74	$1,456.48
1312-502-0177-000-3	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 427 (OR 2170-398)	$883.74	$572.74	$1,456.48
1312-502-0178-000-0	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 428 (OR 2112-1864; 2536-1979)	$883.74	$572.74	$1,456.48
1312-502-0179-000-7	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 429 (OR 2223-2279)	$883.74	$572.74	$1,456.48
1312-502-0180-000-7	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 430 (OR 2152-847)	$883.74	$572.74	$1,456.48
1312-502-0181-000-4	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 431 (OR 2123-29542934-1619)	$883.74	$572.74	$1,456.48
1312-502-0182-000-1	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 432 (OR 2163-1159)	$883.74	$572.74	$1,456.48
1312-502-0183-000-8	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 433 (OR 2871-1757)	$883.74	$572.74	$1,456.48
1312-502-0184-000-5	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 434 (OR 2296-2564)	$883.74	$572.74	$1,456.48
1312-502-0185-000-2	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 435 (OR 2149-2649)	$883.74	$572.74	$1,456.48
1312-502-0186-000-9	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 436 (OR 2381-1075)	$883.74	$572.74	$1,456.48
1312-502-0187-000-6	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 437 (OR 2127-1052)	$883.74	$572.74	$1,456.48

Parcel ID	Legal Description	Maintenance Assessment on Tax Roll	Debt Service Assessment on Tax Roll	Total
1312-502-0188-000-3	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 438 (OR 2124-2226)	$883.74	$572.74	$1,456.48
1312-502-0189-000-0	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 439 (OR 2088-1223)	$883.74	$572.74	$1,456.48
1312-502-0190-000-0	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 440 (OR 3035-2478)	$883.74	$572.74	$1,456.48
1312-502-0191-000-7	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 441 (OR 2159-1481)	$883.74	$572.74	$1,456.48
1312-502-0192-000-4	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 442 (OR 3083-1199)	$883.74	$572.74	$1,456.48
1312-502-0193-000-1	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 443 (OR 3033-2995)	$883.74	$572.74	$1,456.48
1312-502-0194-000-8	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 444 (OR 2011-1940)	$883.74	$572.74	$1,456.48
1312-502-0195-000-5	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 445 (OR 2784-1393)	$883.74	$572.74	$1,456.48
1312-502-0196-000-2	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 446 (OR 2080-1730)	$883.74	$572.74	$1,456.48
1312-502-0197-000-9	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 447 (OR 2976-309)	$883.74	$572.74	$1,456.48
1312-502-0198-000-6	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 448 (OR 2224-2648)	$883.74	$572.74	$1,456.48
1312-502-0199-000-3	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 449 (OR 2145-2583)	$883.74	$572.74	$1,456.48
1312-502-0200-000-4	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 450 (OR 2633-870)	$883.74	$572.74	$1,456.48
1312-502-0201-000-1	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 451 (OR 2098-1164)	$883.74	$572.74	$1,456.48
1312-502-0202-000-8	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 490 (OR 2072-611)	$883.74	$572.74	$1,456.48
1312-502-0203-000-5	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 491 (OR 2034-93)	$883.74	$572.74	$1,456.48
1312-502-0204-000-2	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 492 (OR 2030-61; 2351-1103)	$883.74	$572.74	$1,456.48
1312-502-0205-000-9	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 493 (OR 2016-377)	$883.74	$572.74	$1,456.48
1312-502-0206-000-6	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 494 (OR 2817-1536)	$883.74	$572.74	$1,456.48
1312-502-0207-000-3	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 495 (OR 2024-1736)	$883.74	$572.74	$1,456.48
1312-502-0208-000-0	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 496 (OR 2130-1062)	$883.74	$572.74	$1,456.48
1312-502-0209-000-7	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 497 (OR 2019-311)	$883.74	$572.74	$1,456.48
1312-502-0210-000-7	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 498 (OR 2209-1907; 2966-1017)	$883.74	$572.74	$1,456.48
1312-502-0211-000-4	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 499 (OR 2290-729)	$883.74	$572.74	$1,456.48
1312-502-0212-000-1	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 500 (OR 2161-2938)	$883.74	$572.74	$1,456.48
1312-502-0213-000-8	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 501 (OR 2280-2102)	$883.74	$572.74	$1,456.48
1312-502-0214-000-5	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 502 (OR 2612-49)	$883.74	$572.74	$1,456.48
1312-502-0215-000-2	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 503 (OR 2149-2442)	$883.74	$572.74	$1,456.48
1312-502-0216-000-9	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 504 (OR 2297-2528: 2803-1257)	$883.74	$572.74	$1,456.48
1312-502-0217-000-6	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 505 (OR 2143-1664)	$883.74	$572.74	$1,456.48
1312-502-0218-000-3	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 506 (OR 2128-257)	$883.74	$572.74	$1,456.48
1312-502-0219-000-0	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 507 (OR 2959-675)	$883.74	$572.74	$1,456.48
1312-502-0220-000-0	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 508 (OR 2987-1327)	$883.74	$572.74	$1,456.48
1312-502-0221-000-7	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 509 (OR 2139-1154)	$883.74	$572.74	$1,456.48
1312-502-0222-000-4	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 510 (OR 2161-2941)	$883.74	$572.74	$1,456.48
1312-502-0223-000-1	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 511 (OR 3048-1394)	$883.74	$572.74	$1,456.48
1312-502-0224-000-8	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 512 (OR 2053-9291)	$883.74	$572.74	$1,456.48
1312-502-0225-000-5	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 513 (OR 2076-155)	$883.74	$572.74	$1,456.48
1312-502-0226-000-2	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 514 (OR 2039-1130)	$883.74	$572.74	$1,456.48
1312-502-0227-000-9	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 515 (OR 2078-1488)	$883.74	$572.74	$1,456.48
1312-502-0228-000-6	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 516 (OR 2031-980: 2799-908)	$883.74	$572.74	$1,456.48
1312-502-0229-000-3	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 517 (OR 2014-756)	$883.74	$572.74	$1,456.48
1312-502-0230-000-3	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 518 (OR 2324-1395)	$883.74	$572.74	$1,456.48
1312-502-0231-000-0	PORTOFINO SHORES-PHASE TWO- (PB 43-33) LOT 519 (OR 2057-1919)	$883.74	$572.74	$1,456.48
1312-503-0003-000-6	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 47 (OR 2404-2392)	$883.74	$572.74	$1,456.48
1312-503-0004-000-3	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 48 (OR 2389-644)	$883.74	$572.74	$1,456.48
1312-503-0005-000-0	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 49 (OR 2348-401: 2675-2589)	$883.74	$572.74	$1,456.48
1312-503-0006-000-7	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 50 (OR 3031-2976)	$883.74	$572.74	$1,456.48
1312-503-0007-000-4	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 51 (OR 2428-1269)	$883.74	$572.74	$1,456.48
1312-503-0008-000-1	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 52 (OR 2422-2404)	$883.74	$572.74	$1,456.48
1312-503-0009-000-8	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 53 (OR 2612-710)	$883.74	$572.74	$1,456.48
1312-503-0010-000-8	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 54 (OR 2444-2759)	$883.74	$572.74	$1,456.48
1312-503-0011-000-5	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 55 (OR 2600-2406)	$883.74	$572.74	$1,456.48
1312-503-0012-000-2	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 56 (OR 2445-1578)	$883.74	$572.74	$1,456.48
1312-503-0013-000-9	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 57 (OR 2438-2306)	$883.74	$572.74	$1,456.48
1312-503-0014-000-6	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 58 (OR 2419-2271)	$883.74	$572.74	$1,456.48
1312-503-0015-000-3	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 59 (OR 2895-2700)	$883.74	$572.74	$1,456.48
1312-503-0016-000-0	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 60 (OR 2788-281)	$883.74	$572.74	$1,456.48
1312-503-0017-000-7	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 61 (OR 2187-109)	$883.74	$572.74	$1,456.48
1312-503-0018-000-4	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 62 (OR 3073-128)	$883.74	$0.00	$883.74
1312-503-0019-000-1	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 213 (OR 2430-2476)	$883.74	$572.74	$1,456.48
1312-503-0020-000-1	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 214 (OR 3002-337)	$883.74	$572.74	$1,456.48
1312-503-0021-000-8	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 215 (OR 2424-2492)	$883.74	$572.74	$1,456.48
1312-503-0022-000-5	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 216 (OR 2426-1362)	$883.74	$572.74	$1,456.48
1312-503-0023-000-2	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 217 (OR 2454-756)	$883.74	$572.74	$1,456.48
1312-503-0024-000-9	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 218 (OR 2979-1882)	$883.74	$572.74	$1,456.48
1312-503-0025-000-6	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 219 (OR 2428-1188)	$883.74	$572.74	$1,456.48
1312-503-0026-000-3	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 220 (OR 2490-1485; 3002-1270)	$883.74	$572.74	$1,456.48
1312-503-0027-000-0	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 221 (OR 2337-1515)	$883.74	$572.74	$1,456.48
1312-503-0028-000-7	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 222 (OR 2349-1970)	$883.74	$572.74	$1,456.48
1312-503-0029-000-4	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 223 (OR 2399-517)	$883.74	$572.74	$1,456.48
1312-503-0030-000-4	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 224 (2391-2309)	$883.74	$572.74	$1,456.48
1312-503-0031-000-1	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 225 (OR 3069-1306)	$883.74	$572.74	$1,456.48
1312-503-0032-000-8	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 226 (OR 2388-2780)	$883.74	$572.74	$1,456.48
1312-503-0033-000-5	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 227 (OR 2928-2571)	$883.74	$572.74	$1,456.48
1312-503-0034-000-2	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 228 (OR 2473-1984)	$883.74	$572.74	$1,456.48
1312-503-0035-000-9	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 229 (OR 2374-2463)	$883.74	$572.74	$1,456.48
1312-503-0036-000-6	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 230 (OR 2423-2784)	$883.74	$572.74	$1,456.48
1312-503-0037-000-3	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 231 (OR 2438-2334)	$883.74	$572.74	$1,456.48
1312-503-0038-000-0	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 232 (OR 2663-213)	$883.74	$572.74	$1,456.48
1312-503-0054-000-8	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 248 (OR 2411-1451)	$883.74	$572.74	$1,456.48
1312-503-0055-000-5	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 249 (OR 2979-1854)	$883.74	$572.74	$1,456.48
1312-503-0056-000-2	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 250 (OR 2463-1359)	$883.74	$572.74	$1,456.48
1312-503-0057-000-9	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 251 (OR 2454-655)	$883.74	$0.00	$883.74
1312-503-0058-000-6	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 252 (OR 2411-1249)	$883.74	$572.74	$1,456.48
1312-503-0059-000-3	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 253 (OR 2432-856)	$883.74	$572.74	$1,456.48
1312-503-0060-000-3	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 264 (OR 2500-2094)	$883.74	$572.74	$1,456.48

Parcel ID	Legal Description	Maintenance Assessment on Tax Roll	Debt Service Assessment on Tax Roll	Total
1312-503-0061-000-0	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 265 (OR 2439-650)	$883.74	$572.74	$1,456.48
1312-503-0062-000-7	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 266 (OR 2477-528)	$883.74	$572.74	$1,456.48
1312-503-0063-000-4	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 267 (OR 2449-122)	$883.74	$572.74	$1,456.48
1312-503-0064-000-1	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 268 (OR 2980-1597)	$883.74	$572.74	$1,456.48
1312-503-0065-000-8	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 269 (OR 2424-2495)	$883.74	$572.74	$1,456.48
1312-503-0066-000-5	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 270 (OR 2628-2697)	$883.74	$572.74	$1,456.48
1312-503-0067-000-2	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 271 (OR 2457-2772)	$883.74	$572.74	$1,456.48
1312-503-0068-000-9	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 272 (OR 3070-2895)	$883.74	$572.74	$1,456.48
1312-503-0069-000-6	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 273 (OR 2438-2283)	$883.74	$572.74	$1,456.48
1312-503-0070-000-6	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 274 (OR 2404-2368)	$883.74	$572.74	$1,456.48
1312-503-0071-000-3	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 275 (OR 2782-360)	$883.74	$572.74	$1,456.48
1312-503-0072-000-0	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 276 (OR 2400-2694)	$883.74	$572.74	$1,456.48
1312-503-0073-000-7	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 277 (OR 2634-2875)	$883.74	$572.74	$1,456.48
1312-503-0074-000-4	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 278 (OR 2449-25)	$883.74	$572.74	$1,456.48
1312-503-0075-000-1	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 279 (OR 2495-2320)	$883.74	$572.74	$1,456.48
1312-503-0076-000-8	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 280 (OR 2404-2186)	$883.74	$572.74	$1,456.48
1312-503-0077-000-5	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 281 (OR 2385-1460)	$883.74	$572.74	$1,456.48
1312-503-0078-000-2	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 282 (OR 2280-1193)	$883.74	$572.74	$1,456.48
1312-503-0079-000-9	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 283 (OR 2359-1723)	$883.74	$572.74	$1,456.48
1312-503-0080-000-9	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 284 (OR 2309-1890)	$883.74	$572.74	$1,456.48
1312-503-0081-000-6	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 285 (OR 2354-2941)	$883.74	$572.74	$1,456.48
1312-503-0082-000-3	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 286 (OR 2415-2973)	$883.74	$572.74	$1,456.48
1312-503-0083-000-0	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 287 (OR 2380-2886)	$883.74	$572.74	$1,456.48
1312-503-0084-000-7	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 288 (2572-2818)	$883.74	$572.74	$1,456.48
1312-503-0085-000-4	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 289 (OR 2334-586)	$883.74	$572.74	$1,456.48
1312-503-0086-000-1	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 290 (OR 2307-490)	$883.74	$572.74	$1,456.48
1312-503-0087-000-8	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 291 (OR 2613-824)	$883.74	$572.74	$1,456.48
1312-503-0088-000-5	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 292 (OR 2658-2176)	$883.74	$572.74	$1,456.48
1312-503-0089-000-2	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 293 (OR 3070-2893)	$883.74	$572.74	$1,456.48
1312-503-0090-000-2	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 294 (OR 2424-2519)	$883.74	$572.74	$1,456.48
1312-503-0091-000-9	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 295 (OR 2836-2377)	$883.74	$572.74	$1,456.48
1312-503-0092-000-6	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 296 (OR 2300-2062)	$883.74	$572.74	$1,456.48
1312-503-0093-000-3	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 297 (OR 3081-962)	$883.74	$572.74	$1,456.48
1312-503-0094-000-0	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 298 (OR 3009-2716)	$883.74	$572.74	$1,456.48
1312-503-0095-000-7	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 299 (OR 2253-1830)	$883.74	$572.74	$1,456.48
1312-503-0096-000-4	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 323 (OR 2213-1333)	$883.74	$572.74	$1,456.48
1312-503-0097-000-1	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 324 (OR 2227-836)	$883.74	$572.74	$1,456.48
1312-503-0098-000-8	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 325 (OR 3000-1477)	$883.74	$572.74	$1,456.48
1312-503-0099-000-5	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 326 (OR 2954-1398)	$883.74	$572.74	$1,456.48
1312-503-0100-000-6	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 327 (OR 2192-1134)	$883.74	$572.74	$1,456.48
1312-503-0101-000-3	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 328 (OR 2209-2841)	$883.74	$572.74	$1,456.48
1312-503-0102-000-0	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 329 (OR 2895-2245)	$883.74	$572.74	$1,456.48
1312-503-0103-000-7	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 330 (OR 2242-1550)	$883.74	$572.74	$1,456.48
1312-503-0104-000-4	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 331 (OR 2212-2225)	$883.74	$572.74	$1,456.48
1312-503-0105-000-1	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 332 (OR 2804-2319: 2895-1413)	$883.74	$572.74	$1,456.48
1312-503-0106-000-8	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 333 (OR 2912-1970)	$883.74	$572.74	$1,456.48
1312-503-0107-000-5	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 334 (OR 2333-172)	$883.74	$572.74	$1,456.48
1312-503-0108-000-2	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 335 (OR 2260-723)	$883.74	$572.74	$1,456.48
1312-503-0109-000-9	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 336 (OR 2411-1047)	$883.74	$572.74	$1,456.48
1312-503-0110-000-9	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 337 (OR 3070-2144)	$883.74	$572.74	$1,456.48
1312-503-0111-000-6	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 338 (OR 2303-795)	$883.74	$572.74	$1,456.48
1312-503-0112-000-3	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 339 (OR 2878-172)	$883.74	$572.74	$1,456.48
1312-503-0113-000-0	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 340 (OR 2385-942)	$883.74	$572.74	$1,456.48
1312-503-0114-000-7	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 341 (2668-783)	$883.74	$572.74	$1,456.48
1312-503-0115-000-4	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 342 (OR 2337-1539: 2636-2197)	$883.74	$572.74	$1,456.48
1312-503-0116-000-1	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 343 (OR 3079-647)	$883.74	$572.74	$1,456.48
1312-503-0117-000-8	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 344 (OR 2358-720; 2395-456)	$883.74	$572.74	$1,456.48
1312-503-0118-000-5	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 345 (OR 2464-2619)	$883.74	$572.74	$1,456.48
1312-503-0119-000-2	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 346 (OR 2565-775)	$883.74	$572.74	$1,456.48
1312-503-0120-000-2	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 347 (OR 3074-375)	$883.74	$572.74	$1,456.48
1312-503-0121-000-9	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 348 (OR 2389-241; 2575-1302)	$883.74	$572.74	$1,456.48
1312-503-0122-000-6	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 349 (OR 2344-1934)	$883.74	$0.00	$883.74
1312-503-0123-000-3	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 350 (OR 2346-16: 2854-1050)	$883.74	$572.74	$1,456.48
1312-503-0124-000-0	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 351 (OR 3045-2546)	$883.74	$572.74	$1,456.48
1312-503-0125-000-7	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 352 (OR 2308-489)	$883.74	$572.74	$1,456.48
1312-503-0126-000-4	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 353 (OR 2503-1134)	$883.74	$572.74	$1,456.48
1312-503-0127-000-1	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 354 (OR 2605-2942)	$883.74	$572.74	$1,456.48
1312-503-0128-000-8	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 355 (OR 2383-1655)	$883.74	$572.74	$1,456.48
1312-503-0129-000-5	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 356 (OR 3014-1318)	$883.74	$572.74	$1,456.48
1312-503-0130-000-5	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 357 (OR 2445-1841; 2552-769)	$883.74	$572.74	$1,456.48
1312-503-0131-000-2	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 358 (OR 2399-101)	$883.74	$572.74	$1,456.48
1312-503-0132-000-9	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 359 (OR 2374-2064)	$883.74	$572.74	$1,456.48
1312-503-0133-000-6	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 360 (OR 2366-934)	$883.74	$572.74	$1,456.48
1312-503-0134-000-3	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 361 (OR 3022-1940)	$883.74	$572.74	$1,456.48
1312-503-0135-000-0	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 362 (OR 2643-2690)	$883.74	$572.74	$1,456.48
1312-503-0136-000-7	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 363 (OR 2313-409)	$883.74	$572.74	$1,456.48
1312-503-0137-000-4	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 364 (OR 2355-731)	$883.74	$572.74	$1,456.48
1312-503-0138-000-1	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 365 (OR 2419-2033)	$883.74	$572.74	$1,456.48
1312-503-0139-000-8	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 366 (OR 3034-2896)	$883.74	$572.74	$1,456.48
1312-503-0140-000-8	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 367 (OR 2379-1909)	$883.74	$572.74	$1,456.48
1312-503-0141-000-5	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 368 (OR 2404-787)	$883.74	$572.74	$1,456.48
1312-503-0142-000-2	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 369 (OR 3061-488)	$883.74	$572.74	$1,456.48
1312-503-0143-000-9	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 370 (OR 2307-530)	$883.74	$572.74	$1,456.48
1312-503-0144-000-6	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 371 (OR 2299-2782)	$883.74	$572.74	$1,456.48
1312-503-0145-000-3	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 372 (OR 2401-425)	$883.74	$572.74	$1,456.48
1312-503-0146-000-0	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 373 (OR 2319-226)	$883.74	$572.74	$1,456.48
1312-503-0147-000-7	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 374 (OR 3011-560)	$883.74	$572.74	$1,456.48

Parcel ID	Legal Description	Maintenance Assessment on Tax Roll	Debt Service Assessment on Tax Roll	Total
1312-503-0148-000-4	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 375 (OR 2384-1676)	$883.74	$572.74	$1,456.48
1312-503-0149-000-1	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 376 (OR 3074-359)	$883.74	$572.74	$1,456.48
1312-503-0150-000-1	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 377 (OR 2270-908)	$883.74	$572.74	$1,456.48
1312-503-0151-000-8	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 378 (OR 3061-2977)	$883.74	$572.74	$1,456.48
1312-503-0152-000-5	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 379 (OR 2391-2010)	$883.74	$572.74	$1,456.48
1312-503-0153-000-2	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 380 (OR 2320-936)	$883.74	$572.74	$1,456.48
1312-503-0154-000-9	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 381 (OR 2274-174: 2781-330: 2863-646)	$883.74	$572.74	$1,456.48
1312-503-0155-000-6	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 382 (2310-1394)	$883.74	$572.74	$1,456.48
1312-503-0156-000-3	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 383 (OR 2324-2061)	$883.74	$572.74	$1,456.48
1312-503-0157-000-0	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 384 (OR 2343-2443)	$883.74	$572.74	$1,456.48
1312-503-0158-000-7	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 385 (OR 2410-1981)	$883.74	$572.74	$1,456.48
1312-503-0159-000-4	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 386 (OR 2464-1140)	$883.74	$572.74	$1,456.48
1312-503-0160-000-4	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 387 (OR 2351-1537)	$883.74	$572.74	$1,456.48
1312-503-0161-000-1	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 388 (OR 2299-2142)	$883.74	$572.74	$1,456.48
1312-503-0162-000-8	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 389 (OR 2308-2587)	$883.74	$572.74	$1,456.48
1312-503-0163-000-5	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 390 (OR 3014-1801)	$883.74	$572.74	$1,456.48
1312-503-0164-000-2	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 391 (OR 3086-121)	$883.74	$572.74	$1,456.48
1312-503-0165-000-9	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 392 (OR 2307-366)	$883.74	$572.74	$1,456.48
1312-503-0166-000-6	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 393 (OR 2990-1174)	$883.74	$572.74	$1,456.48
1312-503-0167-000-3	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 394 (OR 2351-1085)	$883.74	$572.74	$1,456.48
1312-503-0168-000-0	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT 395 (OR 2266-885)	$883.74	$572.74	$1,456.48
1312-503-0169-000-7	PORTOFINO SHORES-PHASE THREE- (PB 43-40) LOT396 (OR 2276-1072)	$883.74	$0.00	$883.74
1312-501-0015-000-7	PORTOFINO SHORES (PB 43-6) TRACT G (0.092 AC)	$0.00	$0.00	$0.00
1312-501-0016-000-4	PORTOFINO SHORES (PB 43-6) TRACT H (0.080 AC)	$0.00	$0.00	$0.00
1312-501-0017-000-1	PORTOFINO SHORES (PB 43-6) TRACT J (0.659 AC)	$0.00	$0.00	$0.00
1312-501-0018-000-8	PORTOFINO SHORES (PB 43-6) TRACT K (0.756 AC)	$0.00	$0.00	$0.00
1312-501-0019-000-5	PORTOFINO SHORES (PB 43-6) TRACT L (0.120 AC)	$0.00	$0.00	$0.00
1312-501-0020-000-5	PORTOFINO SHORES (PB 43-6) TRACT R-1 (2.022 AC) (OR 1658-2244; 2533-2994)	$0.00	$0.00	$0.00
1312-501-0021-000-2	PORTOFINO SHORES (PB 43-6) LOT 86 (OR 3018-1020)	$883.74	$572.74	$1,456.48
1312-501-0022-000-9	PORTOFINO SHORES (PB 43-6) LOT 87 (OR 2102-1346)	$883.74	$572.74	$1,456.48
1312-501-0023-000-6	PORTOFINO SHORES (PB 43-6) LOT 88 (OR 2051-2497)	$883.74	$572.74	$1,456.48
1312-501-0024-000-3	PORTOFINO SHORES (PB 43-6) LOT 89 (OR 2144-2223)	$883.74	$572.74	$1,456.48
1312-501-0025-000-0	PORTOFINO SHORES (PB 43-6) LOT 90 (OR 2231-1001)	$883.74	$572.74	$1,456.48
1312-501-0026-000-7	PORTOFINO SHORES (PB 43-6) LOT 91 (OR 1978-2507)	$883.74	$572.74	$1,456.48
1312-501-0027-000-4	PORTOFINO SHORES (PB 43-6) LOT 92 (OR 2086-874)	$883.74	$572.74	$1,456.48
1312-501-0028-000-1	PORTOFINO SHORES (PB 43-6) LOT 93 (OR 2041-2981)	$883.74	$0.00	$883.74
1312-501-0029-000-8	PORTOFINO SHORES (PB 43-6) LOT 94 (OR 2292-1360)	$883.74	$572.74	$1,456.48
1312-501-0030-000-8	PORTOFINO SHORES (PB 43-6) LOT 95 (OR 2795-2724)	$883.74	$572.74	$1,456.48
1312-501-0031-000-5	PORTOFINO SHORES (PB 43-6) LOT 96 (OR 2140-2833)	$883.74	$572.74	$1,456.48
1312-501-0032-000-2	PORTOFINO SHORES (PB 43-6) LOT 97 (OR 2217-903: 2538-2330)	$883.74	$572.74	$1,456.48
1312-501-0033-000-9	PORTOFINO SHORES (PB 43-6) LOT 98 (OR 2150-1184)	$883.74	$572.74	$1,456.48
1312-501-0034-000-6	PORTOFINO SHORES (PB 43-6) LOT 99 (OR 2098-2776)	$883.74	$572.74	$1,456.48
1312-501-0035-000-3	PORTOFINO SHORES (PB 43-6) LOT 100 (OR 2124-6)	$883.74	$572.74	$1,456.48
1312-501-0036-000-0	PORTOFINO SHORES (PB 43-6) LOT 101 (OR 2227-1483)	$883.74	$572.74	$1,456.48
1312-501-0037-000-7	PORTOFINO SHORES (PB 43-6) LOT 102 (OR 2250-2876)	$883.74	$572.74	$1,456.48
1312-501-0038-000-4	PORTOFINO SHORES (PB 43-6) LOT 103 (OR 2185-1133)	$883.74	$572.74	$1,456.48
1312-501-0039-000-1	PORTOFINO SHORES (PB 43-6) LOT 104 (OR 2553-2248)	$883.74	$572.74	$1,456.48
1312-501-0040-000-1	PORTOFINO SHORES (PB 43-6) LOT 105 (OR 2553-1791)	$883.74	$572.74	$1,456.48
1312-501-0041-000-8	PORTOFINO SHORES (PB 43-6) LOT 106 (OR 2553-2842)	$883.74	$572.74	$1,456.48
1312-501-0042-000-5	PORTOFINO SHORES (PB 43-6) LOT 107 (OR 1900-1074 : 1926-2666)	$883.74	$572.74	$1,456.48
1312-501-0043-000-2	PORTOFINO SHORES (PB 43-6) LOT 108 (OR 2045-1413)	$883.74	$572.74	$1,456.48
1312-501-0044-000-9	PORTOFINO SHORES (PB 43-6) LOT 109 (OR 2138-2245)	$883.74	$572.74	$1,456.48
1312-501-0045-000-6	PORTOFINO SHORES (PB 43-6) LOT 110 (OR 2011-1997)	$883.74	$572.74	$1,456.48
1312-501-0047-000-0	PORTOFINO SHORES (PB 43-6) LOT 112 (OR 1888-2832)	$883.74	$572.74	$1,456.48
1312-501-0046-000-3	PORTOFINO SHORES (PB 43-6) LOT 111(OR 2032-2951: 2837-1146)	$883.74	$572.74	$1,456.48
1312-501-0048-000-7	PORTOFINO SHORES (PB 43-6) LOT 113 (OR 1888-1728)	$883.74	$572.74	$1,456.48
1312-501-0049-000-4	PORTOFINO SHORES (PB 43-6) LOT 114 (OR 2182-2782)	$883.74	$572.74	$1,456.48
1312-501-0050-000-4	PORTOFINO SHORES (PB 43-6) LOT 115 (OR 2075-2197)	$883.74	$572.74	$1,456.48
1312-501-0051-000-1	PORTOFINO SHORES (PB 43-6) LOT 116 (OR 2141-2711)	$883.74	$572.74	$1,456.48
1312-501-0052-000-8	PORTOFINO SHORES (PB 43-6) LOT 117 (OR 2226-39)	$883.74	$572.74	$1,456.48
1312-501-0053-000-5	PORTOFINO SHORES (PB 43-6) LOT 118 (OR 2023-1602)	$883.74	$572.74	$1,456.48
1312-501-0054-000-2	PORTOFINO SHORES (PB 43-6) LOT 119 (OR 2429-372)	$883.74	$572.74	$1,456.48
1312-501-0055-000-9	PORTOFINO SHORES (PB 43-6) LOT 120 (OR 2257-1401)	$883.74	$572.74	$1,456.48
1312-501-0056-000-6	PORTOFINO SHORES (PB 43-6) LOT 121(OR 1900-623)	$883.74	$572.74	$1,456.48
1312-501-0057-000-3	PORTOFINO SHORES (PB 43-6) LOT 122 (OR 2987-427)	$883.74	$572.74	$1,456.48
1312-501-0058-000-0	PORTOFINO SHORES (PB 43-6) LOT 123 (OR 1894-2372)	$883.74	$572.74	$1,456.48
1312-501-0059-000-7	PORTOFINO SHORES (PB 43-6) LOT 124(OR 1910-1898; 2291-2725)	$883.74	$572.74	$1,456.48
1312-501-0060-000-7	PORTOFINO SHORES (PB 43-6) LOT 125 (OR 2171-1115)	$883.74	$572.74	$1,456.48
1312-501-0061-000-4	PORTOFINO SHORES (PB 43-6) LOT 126 (OR 1922-262)	$883.74	$572.74	$1,456.48
1312-501-0062-000-1	PORTOFINO SHORES (PB 43-6) LOT 127 (OR 2615-1868)	$883.74	$572.74	$1,456.48
1312-501-0063-000-8	PORTOFINO SHORES (PB 43-6) LOT 128 (OR 2523-981)	$883.74	$572.74	$1,456.48
1312-501-0064-000-5	PORTOFINO SHORES (PB 43-6) LOT 129 (OR 1950-1195)	$883.74	$572.74	$1,456.48
1312-501-0065-000-2	PORTOFINO SHORES (PB 43-6) LOT 130 (OR 3082-2282)	$883.74	$572.74	$1,456.48
1312-501-0066-000-9	PORTOFINO SHORES (PB 43-6) LOT 131 (OR 3056-1940)	$883.74	$572.74	$1,456.48
1312-501-0067-000-6	PORTOFINO SHORES (PB 43-6) LOT 132 (OR 2110-876: 2735-91)	$883.74	$572.74	$1,456.48
1312-501-0068-000-3	PORTOFINO SHORES (PB 43-6) LOT 133 (OR 1909-2070)	$883.74	$572.74	$1,456.48
1312-501-0069-000-0	PORTOFINO SHORES (PB 43-6) LOT 134 (OR 2662-2715)	$883.74	$572.74	$1,456.48
1312-501-0070-000-0	PORTOFINO SHORES (PB 43-6) LOT 135 (OR 2191-2612)	$883.74	$572.74	$1,456.48
1312-501-0071-000-7	PORTOFINO SHORES (PB 43-6) LOT 136 (OR 3040-1160)	$883.74	$572.74	$1,456.48
1312-501-0072-000-4	PORTOFINO SHORES (PB 43-6) LOT 137 (OR 3051-931)	$883.74	$572.74	$1,456.48
1312-501-0073-000-1	PORTOFINO SHORES (PB 43-6) LOT 138 (OR 1934-511)	$883.74	$572.74	$1,456.48
1312-501-0074-000-8	PORTOFINO SHORES (PB 43-6) LOT 139 (OR 2389-2336)	$883.74	$572.74	$1,456.48
1312-504-0001-000-5	PORTOFINO SHORES FIRST REPLAT (PB 55-7) LOT 140 (OR 1930-921: 2074-285)	$883.74	$572.74	$1,456.48
1312-504-0002-000-2	PORTOFINO SHORES FIRST REPLAT (PB 55-7) LOT 141 (OR 2834-1812)	$883.74	$572.74	$1,456.48
1312-501-0077-000-9	PORTOFINO SHORES (PB 43-6) LOT 142 (OR 1969-111)	$883.74	$572.74	$1,456.48
1312-501-0078-000-6	PORTOFINO SHORES (PB 43-6) LOT 143 (OR 1934-423)	$883.74	$572.74	$1,456.48
1312-501-0079-000-3	PORTOFINO SHORES (PB 43-6) LOT 144 (OR 1910-1929)	$883.74	$572.74	$1,456.48

Parcel ID	Legal Description	Maintenance Assessment on Tax Roll	Debt Service Assessment on Tax Roll	Total
1312-501-0080-000-3	PORTOFINO SHORES (PB 43-6) LOT 145 (OR 2937-2553)	$883.74	$572.74	$1,456.48
1312-501-0081-000-0	PORTOFINO SHORES (PB 43-6) LOT 146 (OR 2094-1038)	$883.74	$572.74	$1,456.48
1312-501-0082-000-7	PORTOFINO SHORES (PB 43-6) LOT 147 (OR 1908-1243)	$883.74	$572.74	$1,456.48
1312-501-0083-000-4	PORTOFINO SHORES (PB 43-6) LOT 148 (OR 2997-275)	$883.74	$572.74	$1,456.48
1312-501-0084-000-1	PORTOFINO SHORES (PB 43-6) LOT 149 (OR 2993-155)	$883.74	$572.74	$1,456.48
1312-501-0085-000-8	PORTOFINO SHORES (PB 43-6) LOT 150 (OR 2044-1663)	$883.74	$572.74	$1,456.48
1312-501-0086-000-5	PORTOFINO SHORES (PB 43-6) LOT 151 (OR 2345-2267)	$883.74	$572.74	$1,456.48
		$458,661.06	$292,097.40	$750,758.46

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

1001 Yamato Road ▪ Suite 301
Boca Raton, Florida 33431
(561) 994-9299 ▪ (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

July 31, 2026

Board of Supervisors
Portofino Shores Community Development District
5385 N. Nob Hill Road
Sunrise, FL 33351

We are pleased to confirm our understanding of the services we are to provide Portofino Shores Community Development District, St Lucie County, Florida ("the District") for the fiscal year ended September 30, 2026. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Portofino Shores Community Development District as of and for the fiscal year ended September 30, 2026. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes. This letter serves to renew our agreement and establish the terms and fee for the 2026 audit.

Accounting principles generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1) Management's Discussion and Analysis
2) Budgetary comparison schedule

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that information:

1) Compliance with FL Statute 218.39 (3) (c)

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the District's financial statements. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the financial statements is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements. We will also issue a management letter as required by Chapter 10.550, Rules of the Auditor General of the State of Florida. As part of our audit, we will apply financial condition assessment procedures pursuant to Section 218.39(5), Florida Statutes, and Rule 10.556(8), Rules of the Auditor General, and will report, as applicable, whether the District met any of the conditions described in Section 218.503(1), Florida Statutes.

Examination Objective

The objective of our examination is the expression of an opinion as to whether the District is in compliance with Florida Statute 218.415 in accordance with Rule 10.556(10) of the Auditor General of the State of Florida. Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and will include tests of your records and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our examination of the District's compliance. The report will include a statement that the report is intended solely for the information and use of management, those charged with governance, and the Florida Auditor General, and is not intended to be and should not be used by anyone other than these specified parties. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the District's compliance is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

Other Services

We will assist in preparing the financial statements and related notes of the District in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for compliance with Florida Statute 218.415 and will provide us with the information required for the examination. The accuracy and completeness of such information is also management's responsibility. You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. In addition, you will be required to make certain representations regarding compliance with Florida Statute 218.415 in the management representation letter. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Management is responsible for designing, implementing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards.*

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Grau & Associates and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Grau & Associates personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. Notwithstanding the foregoing, the parties acknowledge that various documents reviewed or produced during the conduct of the audit may be public records under Florida law. The District agrees to notify Grau & Associates of any public record request it receives that involves audit documentation.

Furthermore, Grau & Associates agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to Section 119.0701, Florida Statutes. Auditor acknowledges that the designated public records custodian for the District is the District Manager ("Public Records Custodian"). Among other requirements and to the extent applicable by law, Grau & Associates shall 1) keep and maintain public records required by the District to perform the service; 2) upon request by the Public Records Custodian, provide the District with the requested public records or allow the records to be inspected or copied within a reasonable time period at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes; 3) ensure that public records which are exempt or confidential, and exempt from public records disclosure requirements, are not disclosed except as authorized by law for the duration of the contract term and following the contract term if Auditor does not transfer the records to the Public Records Custodian of the District; and 4) upon completion of the contract, transfer to the District, at no cost, all public records in Grau & Associate's possession or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws. When such public records are transferred by Grau & Associates, Grau & Associates shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District in a format that is compatible with Microsoft Word or Adobe PDF formats.

IF GRAU & ASSOCIATES HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO ITS DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE PUBLIC RECORDS CUSTODIAN AT: GMS-SF LLC - 5385 N Nob Hill Road Sunrise, FL 33351 - TELEPHONE: 954-721-8681 - RECORDREQUEST@GMSSFL.COM

Our fee for these services will not exceed $3,400 for the September 30, 2026 audit, unless there is a change in activity by the District, which results in additional audit work or if additional Bonds are issued.

We will complete the audit within prescribed statutory deadlines, which requires the District to submit its annual audit to the Auditor General no later than nine (9) months after the end of the audited fiscal year, with the understanding that your employees will provide information needed to perform the audit on a timely basis.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Invoices will be submitted in sufficient detail to demonstrate compliance with the terms of this agreement. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate.

This agreement may be renewed each year thereafter subject to the mutual agreement by both parties to all terms and fees. The fee for each annual renewal will be agreed upon separately.

The District has the option to terminate this agreement with or without cause by providing thirty (30) days written notice of termination to Grau & Associates. Upon any termination of this agreement, Grau & Associates shall be entitled to payment of all work and/or services rendered up until the effective termination of this agreement, subject to whatever claims or off-sets the District may have against Grau & Associates.

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2025 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Portofino Shores Community Development District and believe this letter accurately summarizes the terms of our engagement and, with any addendum, if applicable, is the complete and exclusive statement of the agreement between Grau & Associates and the District with respect to the terms of the engagement between the parties. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Grau & Associates

Tony Grau

____
Antonio J. Grau

RESPONSE:

This letter correctly sets forth the understanding of Portofino Shores Community Development District.

By: ____

Title: _______________________________________

Date: _______________________________________

Florida Institute of Certified Public Accountants

AICPA Peer Review Program

Administered in Florida
by the Florida Institute of CPAs

November 18, 2025

Antonio Grau
Grau & Associates
1001 W. Yamato Road, Suite 301
Boca Raton, FL 33431-4403

Dear Antonio Grau:

It is my pleasure to notify you that on November 18, 2025, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2028. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee
paul@ficpa.org
850.224.2727, x5957

cc: Daniel Hevia, David Caplivski

Firm Number: 900004390114 Review Number: 616829

CONTRACTOR AGREEMENT BETWEEN PORTOFINO SHORES COMMUNITY DEVELOPMENT DISTRICT AND GREENLAND NURSERY EAST, INC. FOR THE PROVISION OF CERTAIN LANDSCAPE MATERIAL PURCHASE AND INSTALLATION

This Contractor Agreement dated May 12th, 2026 (hereinafter, the "Agreement") is entered into by and between **Portofino Shores Community Development District**, a local unit of special purpose government established pursuant to Chapter 190, Florida Statutes, being situated in St. Lucie County, Florida, and having offices at 5385 N. Nob Hill Road, Sunrise, Florida 33351 (the "District"), and **Greenland Nursery East, Inc.,** a Florida For Profit Corporation whose address is 1208 White Oak Lane, Fort Pierce, FL 34982-7680 (the "Contractor", collectively, the "Parties"), for the provision of paver repair and reset for community driveway aprons.

WHEREAS, the District has a need to retain an independent contractor for the purchase and installation of certain landscape materials within the District; and

WHEREAS, the District obtained proposals for the Project; and

WHEREAS, at its regularly schedule Board of Supervisors meeting of April 7, 2026, the Supervisors reviewed the responses and awarded the bid to the Contractor with a not to exceed contract amount of $30,600, and finds the use of the Contractor to perform the Project in the best interest of the District; and

WHEREAS, the Contractor has the knowledge, ability, and equipment to provide the necessary Project; and

WHEREAS, the Contractor has provided a final project proposal, attached as Exhibit "A" (the "Proposal").

NOW THEREFORE, in consideration of the mutual covenants and promises set forth herein, the sufficiency of which both Parties acknowledge, the Parties agree as follows:

Section 1. **Recitals**. The recitals so stated above are true and correct and by this reference are incorporated into and form a material part of this Agreement.

Section 2. **Duties**. The duties, obligations, and responsibilities of the Contractor are described in the Proposal and bid documents, incorporated herein by reference. Contractor shall be solely responsible for the means, manner and methods by which its duties, obligations and responsibilities are met to the satisfaction of the District. Contractor shall report to the District Manager or his designee.

Section 3. **Price and payment**. Pricing shall as provided in the Proposal attached as Exhibit "A" may be amended to a not to exceed amount of **$30,600**. Following the initial deposit, District shall remit payment within 60 days of receipt of final invoice for work performed.

Section 4. **Commencement and Term**. The term of this Agreement shall commence upon the last Party executing this Agreement. Contract term shall through the completion of the work as described in the Proposal, but work must be completed within 6 months from the start of

Docusign Envelope ID: 4F51120F-C983-8791-80BC-E4AE5A494C3A

construction, or the District may terminate for non-performance. Upon termination, District shall remit payment for all work completed through the termination date.

Section 5. **Independent Contractor**. This Agreement does not create an employee/employer relationship between the parties. It is the intent of the parties that the Contractor is an independent contractor under this Agreement and not the District's employee for all purposes, including but not limited to, the application of the Fair Labor Standards Act minimum wage and overtime payments, Federal Insurance Contribution Act, the Social Security Act, the Federal Unemployment Tax Act, the provisions of the Internal Revenue Code, the State Workers' Compensation Act, and the State unemployment insurance law. The Contractor shall retain sole and absolute discretion in the judgment of the manner and means of carrying out Contractor's activities and responsibilities hereunder provided, further that administrative procedures applicable to services rendered under this Contract shall be those of Contractor, which policies of Contractor shall not conflict with District, or other government policies, rules or regulations relating to the use of Contractor's funds provided for herein. The Contractor agrees that it is a separate and independent enterprise from the District, that it has full opportunity to find other business, that it has made its own investment in its business, and that it will utilize a high level of skill necessary to perform the work. This Contract shall not be construed as creating any joint employment relationship between the Contractor and the District and the District will not be liable for any obligation incurred by Contractor, including but not limited to unpaid minimum wages and/or overtime premiums.

Section 6. **Insurance**. During any period Contractor is working within the District, they shall retain the following insurance coverage:

(1) Worker's Compensation Insurance in accordance with the laws of the State of Florida.

(2) Commercial General Liability Insurance covering the Contractor's legal liability for bodily injuries, with limits of not less than $1,000,000 (one million dollars) combined single limit bodily injury and property damage liability with the District named as an additional insured, and covering at least the following hazards:

(i) Independent Contractors Coverage for bodily injury and property damage in connection with subcontractors' operation;

(ii) The District shall be named as additional insured

(3) Employer's Liability Coverage with limits of at least $300,000 (three hundred thousand dollars) per accident or disease.

(4) Professional Liability Insurance with limits of $1,000,000 (one million dollars).

(5) Automobile Liability Insurance for bodily injuries in limits of not less than $1,000,000 combined single limit bodily injury and for property damage, provided coverage for any accident arising out of or resulting from the operation, maintenance, or use by the Contractor of any owned, non-owned, or hired automobiles, trailers, or other equipment required to be licensed.

Section 7. **Indemnification**. Contractor agrees to indemnify and hold harmless and defend the District and its officers, agents and employees from any and all liability, claims, actions, suits or demands by any person, corporation or other entity for injuries, death, property damage or of any nature, arising out of, or in connection with, the work to be performed by Contractor, including litigation or any appellate proceedings with respect thereto. Contractor agrees that nothing herein shall constitute or be construed as a waiver of the District's limitations on liability contained in Section 768.28, Florida Statutes, or other statute.

Section 8. **Agreement and Conflicts**. This instrument shall constitute the final and complete expression of this Agreement between the District and the Contractor relating to the subject matter of this Agreement. In the event of a conflict between any provision of this main Agreement instrument and the terms and conditions of the Bid Documents, Bid Form, or Proposal, then this main Agreement instrument shall control.

Section 9. **Amendments**. Amendments to and waivers of the provisions contained in this Agreement may be made by an instrument in writing which is executed by both the District and the Contractor.

Section 10. **Authorization**. The execution of this Agreement had been duly authorized by the appropriate body or official of the District and the Contractor, both the District and the Contractor have complied with all the requirements of law, and both the District and the Contractor have full power and authority to comply with the terms and provisions of this instrument.

Section 11. **Termination.** District may terminate this agreement for non-performance, or failure to complete the project consistent with the specifications. Upon termination, Contractor will be eligible for payment of all services rendered through the date of termination.

Section 12. **Enforcement of Agreement.** In the event that either the District or the Contractor is required to enforce this Agreement by court proceedings or otherwise, then the prevailing party shall be entitled to recover all fees and costs incurred, including reasonable attorney's fees and costs for trial, alternative dispute resolution, or appellate proceedings. The venue for any action to enforce this Agreement shall be in St. Lucie County, Florida.

Section 13. **Notices.** All notices, requests, consents, and other communications under this Agreement ("Notices") shall be in writing and shall be hand delivered, mailed by First Class Mail, postage prepaid, or sent by overnight delivery service, to the Parties, as follows:

A. If to Contractor:

Greenland Nursery East, Inc.
1208 White Oak Lane
Fort Pierce, Florida 34982-7680

B. If to District:

Portofino Shores Community Development District
5385 N. Nob Hill Road
Sunrise, Florida 33351
Attn: District Manager

Docusign Envelope ID: 4F51120F-C983-8791-80BC-E4AE5A494C3A

With a copy to: Lewis, Longman & Walker, P.A.
360 S. Rosemary Ave., Suite 1100
West Palm Beach, Florida 33401
Attention: Seth Behn, Esq.

Section 14. Assignment. Neither the District nor the Contractor may assign this Agreement or any monies to become due under this Agreement without the prior written approval of the other

Section 15. Controlling Law. This Agreement and the provisions contained in this Agreement shall be construed, interpreted, and controlled according to the laws of the State of Florida.

Section 16. Public Records.

A. This contract is subject to the Public Records laws codified in Florida Statutes Chapter 119. The Contractor agrees to keep and maintain public records required by District to perform the services provided for herein.

B. Upon request of District's custodian of public records, Contractor shall provide District with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Fla. Stat., or otherwise provided by Florida law. Contract shall ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract if Contractor does not transfer the records to the public agency.

C . Contractor shall upon completion of the contract, transfer, at no cost, to District all public records in the possession of Contractor. Contractor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements All records stored electronically must be provided to District upon request from District's custodian of public records, in a format that is compatible with the information technology systems of District.

IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, *FLORIDA STATUTES*, TO THE CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT (954) 560-1858, BY EMAIL TO AHPHILIPPI@GMSSF.COM OR C/O GOVERNMENTAL MANAGEMENT SERVICES, SOUTH FLORIDA, 5385 N. NOB HILL ROAD, SUNRISE, FLORIDA 33351.

Docusign Envelope ID: 4F51120F-C983-8791-80BC-E4AE5A494C3A

Section 17. E-Verify Requirements, Chapter 448.095 Fla. Stat.

(1) As a condition precedent to entering into this Contract, and in compliance with Section 448.095, Fla. Stat., Contractor and its subcontractors shall, register with and use the E-Verify system to verify work authorization status of all employees hired after January 1, 2021.

(2) Contractor shall require each of its subcontractors to provide Contractor with an affidavit stating that the subcontractor does not employ, contract with, or subcontract with an unauthorized alien. Contractor shall maintain a copy of the subcontractor's affidavit as part of and pursuant to the records retention requirements of this Contract.

(3) The District, Contractor, or any subcontractor who has a good faith belief that a person or entity with which it is contracting has knowingly violated Section 448.09(1), Fla. Stat, or the provisions of this section shall terminate the contract with the person or entity.

(4) The District, upon good faith belief that a subcontractor knowingly violated the provisions of this section, but Contractor otherwise complied, shall promptly notify Contractor and

(5) A contract terminated under the provisions of this section is not a breach of contract and may not be considered such. Any contract termination under the provisions of this section may be challenged pursuant to Section 448.095(2)(d), Fla. Stat. Contractor acknowledges that upon termination of this Contract by the District for a violation of this section by Contractor, Contractor may not be awarded a public contract for at least one (1) year. Contractor further acknowledges that Contractor is liable for any additional costs incurred by the District as a result of termination of any contract for a violation of this section.

(6) Subcontracts. Contractor or subcontractor shall insert in any subcontracts the clauses set forth in this section, including this subsection, requiring the subcontractors to include these clauses in any lower tier subcontracts. Contractor shall be responsible for compliance by any subcontractor or lower tier subcontractor with the clauses set forth in this section.

Section 18. Non-Scrutinized Company Requirements, Chapter 287.135, Fla. Stat.

(1) Contractor shall not be listed on the Scrutinized Companies that Boycott Israel List created pursuant to Section 215.4725, Florida Statutes, and cannot be engaged in a boycott of Israel. If the District determines that Contractor is or was placed on the Scrutinized Companies that Boycott Israel List or engages in a boycott of Israel after the execution of the Agreement, the District may terminate the Contract.

(2) A contract terminated under the provisions of this section is not a breach of contract and may not be considered as such.

Docusign Envelope ID: 4F51120F-C983-8791-80BC-E4AE5A494C3A

Section 19. Severability. The invalidity or unenforceability of any one or more provisions of this Agreement shall not affect the validity or enforceability of the remaining portions of this Agreement, or any part of this Agreement not held to be invalid or unenforceable.

Section 20. Headings for Convenience Only. The descriptive headings in this Agreement are for convenience only and shall neither control nor affect the meaning or construction on any of the provisions of this Agreement.

Section 21. Counterparts; Electronic Transmittal. This Agreement may be executed in any number of counterparts, each of which when executed and delivered shall be an original; however, all such counterparts together shall constitute, but one and the same instrument. Document may be executed by electronic means and transmitted by email and such execution shall be sufficient and binding.

IN WITNESS WHEREOF, the parties hereto have signed this Agreement on the day and year first written above.

PORTOFINO SHORES COMMUNITY DEVELOPMENT DISTRICT

DocuSigned by:
Michael Lutton
35F4B7B30CEE4E9...
Chairman/Vice Chairman

Date: 2026-05-12

GREENLAND NURSERY EAST, INC.

DocuSigned by:
Colby Johnson
70243A78AE5246E...

Print: Colby Johnson

Title: General Manager

Date: 2026-05-14

Docusign Envelope ID: 4F51120F-C983-8791-80BC-E4AE5A494C3A

EXHIBIT "A"

GREENLAND NURSERY EAST, INC. PROPOSAL

GREENLAND NURSERY EAST INC
1208 White Oak Ln
Fort Pierce, FL 34982-7680
USA
+17724672634
office@greenlandplants.com

Estimate

ADDRESS
Edward De La Rosa
Community Association &
Lifestyle Management IV,
LLC
2160 Reserve Park Trace
Port St Lucie, FL 34986

ESTIMATE # 2783
DATE 04/07/2026

	QTY	RATE	AMOUNT
PORTOFINO SHORES			
Services Green Buttonwood 25g 10-12’ installed in desired common areas	97	285.00	27,645.00
Services Chocolate Mulch (bag)	97	5.75	557.75
Services Removal and disposal of existing dead trees	97	17.50	1,697.50
ALTERNATE OPTION			
Services Holly Tree 25g 9’ installed in desired common areas	0	265.00	0.00
Price includes utilization of staking kits and/or additional staking kits installed			
There is no guarantee for trees if these are not irrigated.			

A DEPOSIT OF 40% IS REQUIRED TO ADD YOUR JOB TO OUR SCHEDULE

TOTAL **$29,900.25**

WARRANTY:
All materials and workmanship are warranted for one (1) year from the date of installation. Warranty is void without proper irrigation. Acts of nature are excluded.

docusign

Certificate Of Completion

Envelope Id: 4F51120F-C983-8791-80BC-E4AE5A494C3A		Status: Completed
Subject: Complete with Docusign: Landscape Contract - Greenland Nursery East Inc..pdf		
Source Envelope:		
Document Pages: 8	Signatures: 2	Envelope Originator:
Certificate Pages: 2	Initials: 0	Ellen Acosta
AutoNav: Enabled		1001 Bradford Way
EnvelopeId 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 5/12/2026 8:07:36 AM	Holder: Ellen Acosta eacosta@gmssf.com	Location: DocuSign

Signer Events	Signature	Timestamp
Colby Johnson greenlandcolby@aol.com General Manager Security Level: Email, Account Authentication (None)	DocuSigned by: Colby Johnson 70243A78AE5246E... Signature Adoption: Pre-selected Style Using IP Address: 2603:3020:8ca:2100:c0d5:53e7:6ee:728	Sent: 5/12/2026 8:11:44 AM Viewed: 5/12/2026 9:47:47 AM Signed: 5/14/2026 4:06:56 AM
Electronic Record and Signature Disclosure: Not Offered via Docusign		
Michael Luton jmluton@msn.com Chairman of the board Security Level: Email, Account Authentication (None)	DocuSigned by: Michael Luton 35F4B7B30CEE4E9... Signature Adoption: Pre-selected Style Using IP Address: 23.121.41.21	Sent: 5/12/2026 8:11:43 AM Viewed: 5/12/2026 8:28:08 AM Signed: 5/12/2026 10:34:00 AM
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
Andressa Hinz Philippi AHPhilippi@gmssf.com Assistant Secretary Security Level: Email, Account Authentication (None) **Electronic Record and Signature Disclosure:** Not Offered via Docusign	COPIED	Sent: 5/12/2026 8:11:45 AM Viewed: 5/12/2026 8:12:08 AM

Witness Events	Signature	Timestamp

Notary Events	Signature	Timestamp

Envelope Summary Events	Status	Timestamps
Envelope Sent	Hashed/Encrypted	5/12/2026 8:11:45 AM
Certified Delivered	Security Checked	5/12/2026 8:28:08 AM
Signing Complete	Security Checked	5/12/2026 10:34:00 AM
Completed	Security Checked	5/14/2026 4:06:56 AM

Payment Events	Status	Timestamps

7103 Coquina Ave
Fort Pierce, FL, 34951-1258
(772) 284-1200
urbansami561@gmail.com

Estimate

For:
Matthew Hans
Mhans@gmssf.com
596 NE Canoe Park Cir
Port St Lucie, FL, 34983-3510
(954) 512-9580

Estimate No: 550
Date: 07/29/2026

Description	Quantity	Rate	Amount
Portofino Shores	1	$8,750.00	$8,750.00
1 Live Oak (5601 Sun Valley Drive) Remove And Stump Grind			
1 Live Oak (5837 Sunberry Circle) Remove And Stump Grind			
1 Live Oak (5925 Spanish River Road) Remove And Stump Grind			
1 Live Oak (5645 Spanish River Road) Remove And Stump Grind			
1 Live Oak (5800 Spring Lake Terrace) Remove And Stump Grind			
1 Live Oak (5601 Spring Lake Terr) Remove And Stump Grind			
1 Clean Up And Haul Away Debris			

Subtotal	$8,750.00
Total	$8,750.00

Total $8,750.00

Brooker Equipment LLC
Sampson Tree Service
2170 SW Conant Ave
Port St. Lucie, FL 34953
772-336-3456

Estimate # 06716-E

Client Information

Client:	POA Portofino Shores
Client Address:	5720 Spanish River Road, Fort Pierce, FL, 34951
Client Phone:	(954) 512-9580
Client Email:	mhans@gmssf.com
Project Address:	450 Northeast Lazy River Parkway, Port St. Lucie

Proposed Work

DESCRIPTION | **PRICE**

Tree Removal — $ 8000.00

Remove 6 oak trees

Stump Grinding — $ 1200.00

6 oak stumps along road
A separate crew will come to stump grind/s; grind up to 6 inches below ground. Resulting mulch will be raked level or removed as required.

The proximity of hardscape features, sprinklers/systems, fences, buildings, and/or underground utilities to the stumps may limit our ability to remove the entire stump. In these cases, Sampson Tree Service will remove as much of the stump as possible without causing damage to permanent site features or to the machine. Homeowner to ensure there is 36 inches clearance for machine access.
Sprinklers - may be damaged during stump grinding and Sampson Tree Service will not be held accountable for any damage due to this is an unlocatable private facility.
Please note that all stump grinding services require utility locates that take a minimum of one week to obtain. Tree removal and stump grinding services will be performed by separate crews and are not performed on the same date.

Debris Disposal (PSL) — $ 150.00

Debris pickup, transport and disposal at permitted facility

Subtotal:	$ 9350.00
Tax 0%:	$ 0.00
Total:	$ 9350.00

SAMPSON TREE SERVICE
BROOKER CONSTRUCTION LLC, DBA

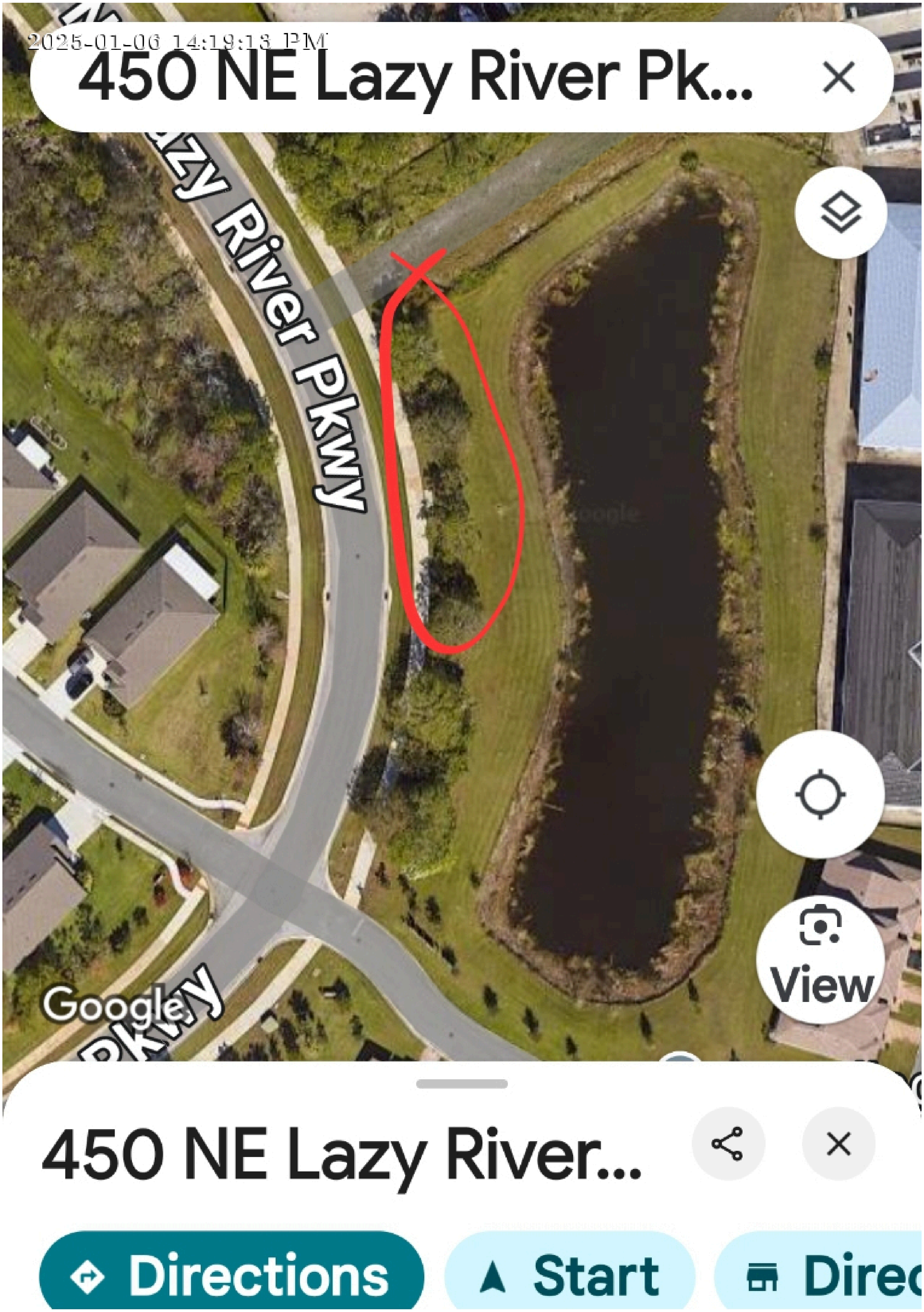
We thank you for the opportunity to submit the prices and specifications noted above.
Please contact us at (772) 336-3456 if you would like to proceed with the quotation.

Acceptance of proposal.
The above prices, specifications and conditions are satisfactory and hereby accepted. Sampson Tree Service is authorized to do the work as specified.

Estimator: Rhonda Rose **06716-E**, Rev 1 **Date:** 2026-06-06

Authorized Signature: ________________________ **Date:** ___________

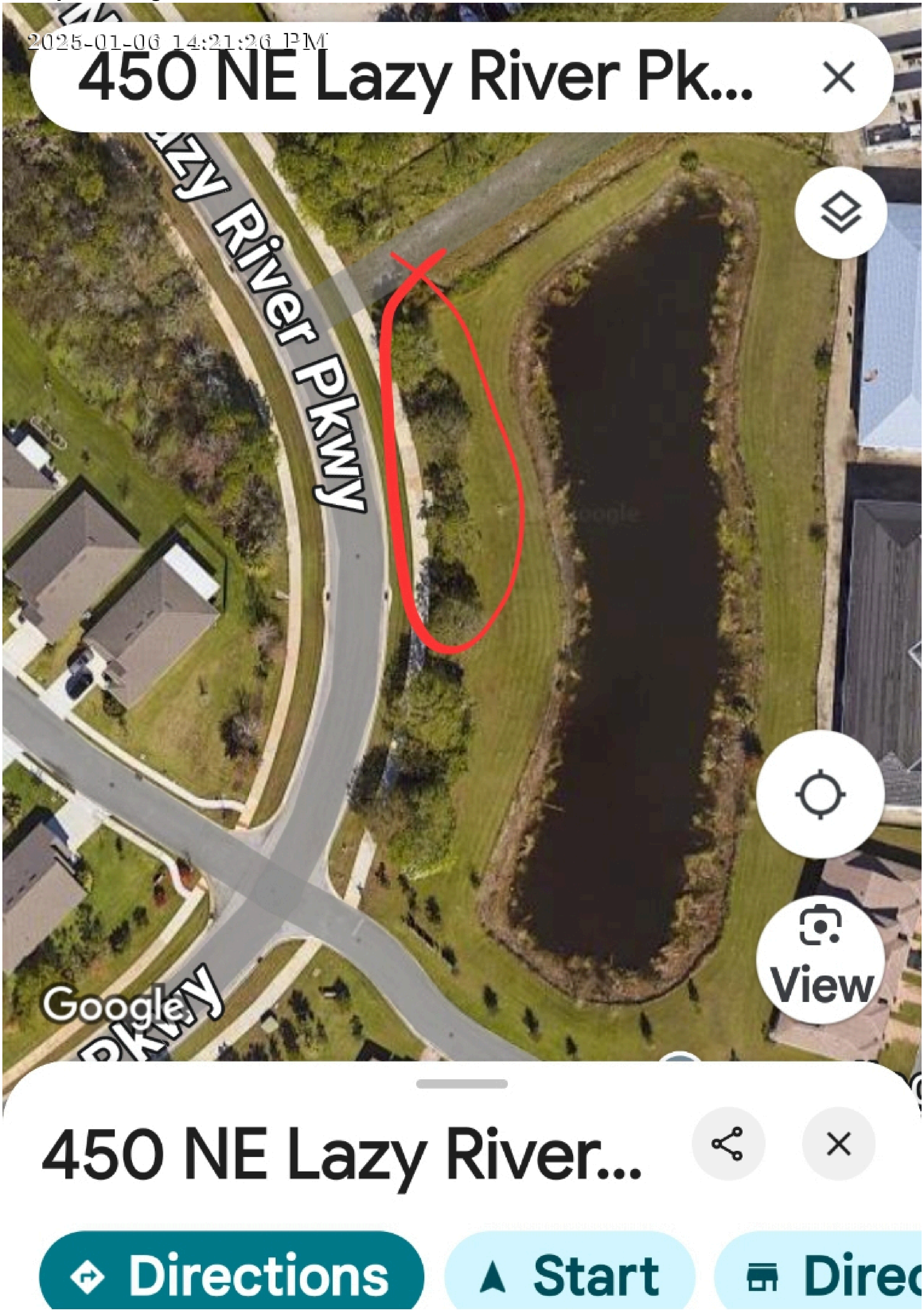
Tree Removal




2025-01-06 14:18:36 PM


2025-01-06 14:18:36 PM

Stump Grinding



BOARD OF SUPERVISORS MEETING DATES
PORTOFINO SHORES COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026/2027

The Board of Supervisors of the Portofino Shores Community Development District will hold their regular meetings for the Fiscal Year 2026/2027 at the Portofino Shores Clubhouse, 5720 Spanish River Road, Ft. Pierce, FL 34951 at 3:00 pm on the first Tuesday of the following months:

November 3, 2026
February 2, 2027
April 6, 2027
August 3, 2027

The meetings are open to the public and will be conducted in accordance with the provision of Florida Law for Community Development Districts. The 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 Governmental Management Services, LLC, 5385 North Nob Hill Road, Sunrise, Florida 33351, (954) 721-8681, or on the District's website at ***http://www.portofinoshorescdd.com***

There may be occasions when one or more Supervisors or staff will participate by 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 (904) 940-5850 at least three (3) business days 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 the 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 Hinz 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

COMPLETED

Suborganization | Board of Supervisors

Sort by: PID Form Year Filer Name Filing Requirement

PID	FORM YEAR	NAME	ORGANIZATION(S)	FILING REQUIREMENT	FILING REQUIREMENT FULFILLED	FILINGS
319277	2025	Tracy Belle	• Portofino Shores Community Development District - Board of Supervisors	Form 1 with COE	Form 1 - 6/2/2026	View Filings
315322	2025	Sheryl Eddy	• Portofino Shores Community Development District - Board of Supervisors	Form 1 with COE	Form 1 - 4/28/2026	View Filings
271091	2025	Ingrid Raad Grubb	• Portofino Shores Community Development District - Board of Supervisors	Form 1 with COE	Form 1 - 5/4/2026	View Filings
311501	2025	Janelle Anne Hertz	• Portofino Shores Community Development District - Board of Supervisors	Form 1 with COE	Form 1 - 8/6/2026	View Filings
287059	2025	Michael Luton	• Portofino Shores Community Development District - Board of Supervisors	Form 1 with COE	Form 1 - 5/12/2026	View Filings

1-5 of 5 Rows per page: 25 1

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: Portofino Shores Board of Supervisors

From: District Management

Date: August 18, 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

Portofino Shores 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:_________________________________
Portofino Shores Community Development District

District Manager:_____________________________ Date:________________
Print Name:_________________________________
Portofino Shores Community Development District

Memorandum

To: Portofino Shores Board of Supervisors

From: District Management

Date: August 18, 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 2026 legislative session. Starting on October 1, 2026, 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, 2027), 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 2027 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

Portofino Shores Community Development District
Performance Measures/Standards &
Annual Reporting Form

October 1, 2026 – September 30, 2027

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

Objective: Hold at least three regular Board of Supervisor 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:_________________________________
Portofino Shores Community Development District

District Manager:____________________________ Date:________________
Print Name:_________________________________
Portofino Shores Community Development District

PORTOFINO SHORES CDD

FIELD REPORT

AUGUST 18, 2026

Governmental Management Services-South Florida, LLC
5385 N. Nob Hill Road Sunrise, FL 33351

FIELD SUPERVISOR REPORT
Matt Hans/ Andressa Hinz-Philippi
Mhans@gmssf.com/ahphilippi@gmssf.com
Phone# 954 512-9580/ 954 560-1858

PORTOFINO SHORES CDD

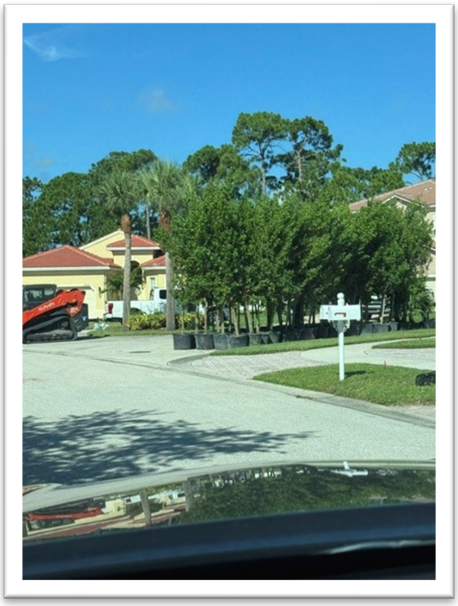
Common Area's

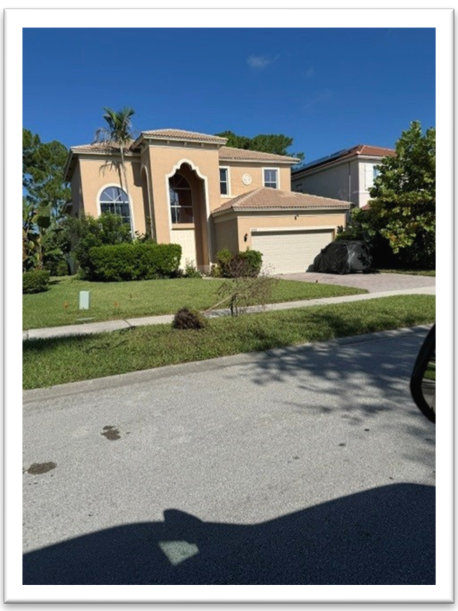
- Trees Causing Issues for Irrigation System
  - Irrigation Wizards provided us with a list of trees that are causing issues with the irrigation system.
  - Jeremy's Tree Service and Sampson Tree Service both came out to bid on the removal of the six trees.
  - 5601 Sun Valley Drive
  - 5837 Sunberry Circle
  - 5925 Spanish River
  - 5645 Spanish River
  - 5800 Spring Lake Terr
  - 5601 Spring Lake Terr

FIELD SUPERVISOR REPORT
Matt Hans/ Andressa Hinz-Philippi
Mhans@gmssf.com/ahphilippi@gmssf.com
Phone# 954 512-9580/ 954 560-1858

Common Area's - Freeze Damage Replacement

- Greenland Nursery started the removal of the old buttonwoods and installation of the new buttonwoods and hollies on Tuesday, August 11th.
    - The installation is expected to be completed before the end of the week.
    - Of the original 90 buttonwoods installed, only 3 survived the February freeze.
    - Each newly installed tree is being provided with a 20-gallon drip bag to help make sure the tree establishes properly and has enough water.






FIELD SUPERVISOR REPORT
Matt Hans/ Andressa Hinz-Philippi
Mhans@gmssf.com/ahphilippi@gmssf.com
Phone# 954 512-9580/ 954 560-1858

Lakes / Preserve

- Lakes
  - Nothing to report on the lakes; everything is in good order.
- Preserve
  - We may want to consider removing the grape vine again this winter, as it is starting to come back pretty strongly throughout the preserve.

Portofino Shores
COMMUNITY DEVELOPMENT DISTRICT

Check Register

03/01/26 - 07/31/26

Date	check #'s		Amount
03/01/26 - 03/31/26	1371-1374	$	8,433.79
04/01/26 - 04/30/26	1375-1380	$	34,005.64
05/01/26 - 05/31/26	1381-1386	$	13,064.85
06/01/26 - 06/30/26	1387-1391	$	23,507.24
07/01/26 - 07/31/26	1392-1397	$	30,032.20
	TOTAL	**$**	**109,043.72**

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
3/26/26	00075	1/27/26	336	202601	320-53800-46500		V	3,850.00-		
			LIVE OAK RMV/STUMP GRIND							
						JEREMY'S TREE SERVICE LLC			3,850.00-	001369
3/18/26	00002	3/03/26	9-714-73	202603	310-51300-42000		*	4.61		
			DELIVERIES THRU 3/03/26							
						FEDEX			4.61	001371
3/18/26	00021	3/01/26	291	202603	320-53800-34000		*	1,337.50		
			MAR 26 - FIELD SERVICES							
		3/01/26	292	202603	310-51300-34000		*	4,640.00		
			MAR 26 - MGMT FEES							
		3/01/26	292	202603	310-51300-44000		*	200.00		
			MAR 26 - RENT							
		3/01/26	292	202603	310-51300-35100		*	100.00		
			MAR 26 - COMPUTER TIME							
		3/01/26	292	202603	310-51300-49500		*	100.00		
			MAR 26 - WEBSITE ADMIN							
		3/01/26	292	202603	310-51300-51000		*	17.50		
			MAR 26 - OFFICE SUPPLIES							
		3/01/26	292	202603	310-51300-42000		*	5.18		
			MAR 26 - POSTAGE							
		3/01/26	292	202603	310-51300-42500		*	79.00		
			MAR 26 - COPIES							
						GOVERNMENTAL MANAGEMENT SERVICES -			6,479.18	001372
3/18/26	00003	3/04/26	WGC-1675	202602	310-51300-31500		*	1,950.00		
			FEB 26 - ATTORNEY FEES							
						LEWIS, LONGMAN & WALKER, PA			1,950.00	001373
3/26/26	00075	1/27/26	336	202601	320-53800-46500		*	3,850.00		
			LIVE OAK RMV/STUMP GRIND							
						JEREMY'S TREE SERVICE LLC			3,850.00	001374
4/10/26	00065	3/20/26	14616612	202603	310-51300-32300		*	3,000.00		
			FY 2026 TRUSTEE FEES							
						BOK FINANCIAL			3,000.00	001375
4/10/26	00014	4/07/26	103421	202603	310-51300-31100		*	1,985.00		
			MAR 26 - ENGINEERING FEES							
						CULPEPPER & TERPENING, INC			1,985.00	001376
4/10/26	00002	3/31/26	9-235-41	202603	310-51300-42000		*	62.97		
			DELIVERIES THRU 3/26/26							
						FEDEX			62.97	001377

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
4/10/26	00021	4/01/26	293	202604	320-53800-34000		*	1,337.50		
			APR 26 - FIELD SERVICES							
		4/01/26	294	202604	310-51300-34000		*	4,640.00		
			APR 26 - MGMT FEES							
		4/01/26	294	202604	310-51300-44000		*	200.00		
			APR 26 - RENT							
		4/01/26	294	202604	310-51300-35100		*	100.00		
			APR 26 - COMPUTER TIME							
		4/01/26	294	202604	310-51300-49500		*	100.00		
			APR 26 - WEBSITE ADMIN							
		4/01/26	294	202604	310-51300-51000		*	.30		
			APR 26 - OFFICE SUPPLIES							
		4/01/26	294	202604	310-51300-42000		*	8.04		
			APR 26 - POSTAGE							
						GOVERNMENTAL MANAGEMENT SERVICES -			6,385.84	001378
4/10/26	00003	4/07/26	WGC-1680	202603	310-51300-31500		*	390.00		
			MAR 26 - ATTORNEY FEES							
						LEWIS, LONGMAN & WALKER, PA			390.00	001379
4/10/26	00060	4/10/26	04102026	202604	300-20700-10000		*	22,181.83		
			TRANSFER OF TAX RECEIPTS							
						PORTOFINO SHORES CO BOK FINANCIAL			22,181.83	001380
5/07/26	00002	4/07/26	9-244-63	202603	310-51300-42000		*	287.54		
			DELIVERIES THRU 3/31/26							
						FEDEX			287.54	001381
5/07/26	00021	5/01/26	296	202605	310-51300-34000		*	4,640.00		
			MAY 26 - MGMT FEES							
		5/01/26	296	202605	310-51300-44000		*	200.00		
			MAY 26 - RENT							
		5/01/26	296	202605	310-51300-35100		*	100.00		
			MAY 26 - COMPUTER TIME							
		5/01/26	296	202605	310-51300-49500		*	100.00		
			MAY 26 - WEBSITE ADMIN							
		5/01/26	296	202605	310-51300-42000		*	2.96		
			MAY 26 - POSTAGE							
		5/01/26	296	202605	320-53800-49000		*	176.85		
			NO TRESSPASSING SIGNS							
						GOVERNMENTAL MANAGEMENT SERVICES -			5,219.81	001382
5/07/26	00003	5/06/26	WGC-1683	202604	310-51300-31500		*	2,500.00		
			APR 26 - ATTORNEY FEES							
						LEWIS, LONGMAN & WALKER, PA			2,500.00	001383

```
  CHECK  VEND#  .....INVOICE..... ...EXPENSED TO...            VENDOR NAME           STATUS            AMOUNT    ....CHECK.....
   DATE           DATE   INVOICE   YRMO  DPT ACCT# SUB  SUBCLASS                                                    AMOUNT     #

 5/07/26 00079   4/27/26 1836     202604 320-53800-46500                                     *          3,080.00
                          PAVER REPAIR & RESET
                                                        VENICE COMMERCIAL SERVICES, INC.                              3,080.00 001384
- - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -
 5/19/26 00014   5/13/26 103618   202604 310-51300-31100                                     *            640.00
                          APR 26 - ENGINEERING FEES
                                                        CULPEPPER & TERPENING, INC                                      640.00 001385
- - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -
 5/19/26 00021   5/01/26 295      202605 320-53800-34000                                     *          1,337.50
                          MAY 26 - FIELD SERVICES
                                                        GOVERNMENTAL MANAGEMENT SERVICES -                            1,337.50 001386
- - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -
 6/04/26 00002   4/28/26 9-273-21 202604 310-51300-42000                                     *             50.78
                          DELIVERIES THRU 4/17/26
                                                        FEDEX                                                            50.78 001387
- - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -
 6/04/26 00021   6/01/26 297      202606 320-53800-34000                                     *          1,337.50
                          JUN 26 - FIELD SERVICES
                 6/01/26 298      202606 310-51300-34000                                     *          4,640.00
                          JUN 26 - MGMT FEES
                 6/01/26 298      202606 310-51300-44000                                     *            200.00
                          JUN 26 - RENT
                 6/01/26 298      202606 310-51300-35100                                     *            100.00
                          JUN 26 - COMPUTER TIME
                 6/01/26 298      202606 310-51300-49500                                     *            100.00
                          JUN 26 - WEBSITE ADMIN
                 6/01/26 298      202606 310-51300-42000                                     *              2.96
                          JUN 26 - POSTAGE
                                                        GOVERNMENTAL MANAGEMENT SERVICES -                            6,380.46 001388
- - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -
 6/04/26 00003   6/03/26 WGC-1688 202605 310-51300-31500                                     *            455.00
                          MAY 26 - ATTORNEY FEES
                                                        LEWIS, LONGMAN & WALKER, PA                                     455.00 001389
- - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -
 6/04/26 00081   5/31/26 7735234  202605 310-51300-48000                                     *            149.00
                          GE 2024
                                                        USA TODAY MEDIA CORP.                                           149.00 001390
- - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -
 6/04/26 00079   5/20/26 1861     202605 320-53800-46500                                     *         16,472.00
                          20% DEP MAILBOX CONSTRUCT
                                                        VENICE COMMERCIAL SERVICES, INC.                             16,472.00 001391
- - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -
 7/15/26 00019   7/15/26 07152026 202607 310-51300-42000                                     *             60.68
                          POSTAGE RPT 2025 ROLL YR
                                                        CHRIS CRAFT, ST LUCIE CTY TAX COLL                               60.68 001392
- - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -
```

*** CHECK DATES 03/01/2026 - 07/31/2026 *** PORTOFINO SHORES - GENERAL
BANK A GENERAL FUND

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
7/15/26	00014	6/19/26	103918	202605	310-51300-31100		*	157.50		
			MAY 26 - ENGINEERING FEES							
						CULPEPPER & TERPENING, INC			157.50	001393
7/15/26	00002	6/02/26	9-720-79	202606	310-51300-42000		*	5.03		
			DELIVERIES THRU 6/02/26							
						FEDEX			5.03	001394
7/15/26	00021	7/01/26	299	202607	320-53800-34000		*	1,337.50		
			JUL 26 - FIELD SERVICES							
		7/01/26	300	202607	310-51300-34000		*	4,640.00		
			JUL 26 - MGMT FEES							
		7/01/26	300	202607	310-51300-44000		*	200.00		
			JUL 26 - RENT							
		7/01/26	300	202607	310-51300-35100		*	100.00		
			JUL 26 - COMPUTER TIME							
		7/01/26	300	202607	310-51300-49500		*	100.00		
			JUL 26 - WEBSITE ADMIN							
		7/01/26	300	202607	310-51300-42000		*	2.96		
			JUL 26 - POSTAGE							
						GOVERNMENTAL MANAGEMENT SERVICES -			6,380.46	001395
7/15/26	00082	5/28/26	18632	202605	320-53800-49000		*	11,960.10		
			40% DEP-TREE REPLACEMENT							
						GREENLAND NURSERY EAST INC			11,960.10	001396
7/15/26	00060	7/15/26	07152026	202607	300-20700-10000		*	11,468.43		
			TRANSFER OF TAX RECEIPTS							
						PORTOFINO SHORES CO BOK FINANCIAL			11,468.43	001397
						TOTAL FOR BANK A		109,043.72		
						TOTAL FOR REGISTER		109,043.72		

Portofino Shores

Community Development District

Unaudited Financial Reporting

July 31, 2026

Table of Contents

Portofino Shores

Community Development District

Combined Balance Sheet

July 31, 2026

		General Fund		*Debt Service Fund*		*Totals Governmental Funds*
Assets:						
Cash:						
Operating Account	$	9,442	$	-	$	9,442
Investments:						
State Board of Administration (SBA)		495,749		-		495,749
Series 2021:						
Interest		-		33		33
Revenue		-		99,828		99,828
Sinking		-		2,312		2,312
Total Assets	**$**	**505,191**	**$**	**102,174**	**$**	**607,365**
Liabilities:						
Accounts Payable	$	731	$	-	$	731
Total Liabilites	**$**	**731**	**$**	**-**	**$**	**731**
Fund Balance:						
Restricted for:						
Debt Service	$	-	$	102,174	$	102,174
Assigned for:						
Capital Reserves (Lake Bank)		107,203		-		107,203
Capital Reserves (Infrastructure)		112,250		-		112,250
Unassigned		285,007		-		285,007
Total Fund Balances	**$**	**504,460**	**$**	**102,174**	**$**	**606,634**
Total Liabilities & Fund Balance	$	505,191	$	102,174	$	607,365

Portofino Shores

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending July 31, 2026

	Adopted Budget	Prorated Budget Thru 07/31/26	Actual Thru 07/31/26	Variance
Revenues:				
Special Assessments - On Roll	$ 431,143	$ 431,143	$ 433,920	$ 2,777
Interest Income	8,000	8,000	14,903	6,903
Total Revenues	**$ 439,143**	**$ 439,143**	**$ 448,822**	**$ 9,679**
Expenditures:				
General & Administrative:				
Engineering	$ 25,000	$ 20,833	$ 3,635	$ 17,199
Attorney	35,000	29,167	10,385	18,782
Annual Audit	3,700	3,300	3,300	-
Assessment Administration	5,600	5,600	5,600	-
Trustee Fees	4,000	3,000	3,000	-
Management Fees	55,680	46,400	46,400	-
Property Appraiser	5,865	5,865	7,508	(1,643)
Information Technology	1,200	1,000	1,000	-
Website Maintenance	1,200	1,000	1,000	-
Telephone	100	83	-	83
Postage & Delivery	2,000	1,667	983	684
Insurance General Liability	8,400	8,295	8,295	-
Printing & Binding	1,000	833	93	740
Rental & Leases	2,400	2,000	2,000	-
Legal Advertising	1,500	1,250	441	809
Other Current Charges	1,250	1,042	1,161	(119)
Office Supplies	400	333	35	298
Dues, Licenses & Subscriptions	175	175	175	-
Capital Outlay	250	208	-	208
Contincency	5,923	4,936	100	4,836
Total General & Administrative	**$ 160,643**	**$ 136,987**	**$ 95,110**	**$ 41,878**

Portofino Shores

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending July 31, 2026

	Adopted Budget	Prorated Budget Thru 07/31/26	Actual Thru 07/31/26	Variance
Operations & Maintenance				
Field Expenditures				
Field Maintenance	$ 16,050	$ 13,375	$ 13,375	$ -
Repairs & Maintenance	10,000	8,333	-	8,333
Roadway Maintenance	5,000	4,167	-	4,167
Lake Bank Restoration Reserves	25,000	20,833	-	20,833
Infrastructure Reserve	22,450	18,708	-	18,708
Tree Removal/Pavement Repairs	35,000	29,167	23,402	5,765
Contingencies	15,000	12,500	12,137	363
Improvements	150,000	150,000	208,290	(58,290)
Total Field Expenditures	**$ 278,500**	**$ 257,083**	**$ 257,204**	**$ (121)**
Total Expenditures	**$ 439,143**	**$ 394,071**	**$ 352,314**	**$ 41,757**
Excess (Deficiency) of Revenues over Expenditures	$ -	$ 45,072	$ 96,508	$ 51,436
Net Change in Fund Balance	**$ -**	**$ 45,072**	**$ 96,508**	**$ 51,436**
Fund Balance - Beginning	$ -		$ 407,951	
Fund Balance - Ending	$ -		$ 504,460	

*** CHECK DATES 03/01/2026 - 07/31/2026 *** PORTOFINO SHORES - GENERAL
BANK A GENERAL FUND

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
3/26/26	00075	1/27/26	336	202601	320-53800-46500		V	3,850.00-		
			LIVE OAK RMV/STUMP GRIND							
						JEREMY'S TREE SERVICE LLC			3,850.00-	001369
3/18/26	00002	3/03/26	9-714-73	202603	310-51300-42000		*	4.61		
			DELIVERIES THRU 3/03/26							
						FEDEX			4.61	001371
3/18/26	00021	3/01/26	291	202603	320-53800-34000		*	1,337.50		
			MAR 26 - FIELD SERVICES							
		3/01/26	292	202603	310-51300-34000		*	4,640.00		
			MAR 26 - MGMT FEES							
		3/01/26	292	202603	310-51300-44000		*	200.00		
			MAR 26 - RENT							
		3/01/26	292	202603	310-51300-35100		*	100.00		
			MAR 26 - COMPUTER TIME							
		3/01/26	292	202603	310-51300-49500		*	100.00		
			MAR 26 - WEBSITE ADMIN							
		3/01/26	292	202603	310-51300-51000		*	17.50		
			MAR 26 - OFFICE SUPPLIES							
		3/01/26	292	202603	310-51300-42000		*	5.18		
			MAR 26 - POSTAGE							
		3/01/26	292	202603	310-51300-42500		*	79.00		
			MAR 26 - COPIES							
						GOVERNMENTAL MANAGEMENT SERVICES -			6,479.18	001372
3/18/26	00003	3/04/26	WGC-1675	202602	310-51300-31500		*	1,950.00		
			FEB 26 - ATTORNEY FEES							
						LEWIS, LONGMAN & WALKER, PA			1,950.00	001373
3/26/26	00075	1/27/26	336	202601	320-53800-46500		*	3,850.00		
			LIVE OAK RMV/STUMP GRIND							
						JEREMY'S TREE SERVICE LLC			3,850.00	001374
4/10/26	00065	3/20/26	14616612	202603	310-51300-32300		*	3,000.00		
			FY 2026 TRUSTEE FEES							
						BOK FINANCIAL			3,000.00	001375
4/10/26	00014	4/07/26	103421	202603	310-51300-31100		*	1,985.00		
			MAR 26 - ENGINEERING FEES							
						CULPEPPER & TERPENING, INC			1,985.00	001376
4/10/26	00002	3/31/26	9-235-41	202603	310-51300-42000		*	62.97		
			DELIVERIES THRU 3/26/26							
						FEDEX			62.97	001377

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
4/10/26	00021	4/01/26	293	202604	320-53800-34000		*	1,337.50		
			APR 26 - FIELD SERVICES							
		4/01/26	294	202604	310-51300-34000		*	4,640.00		
			APR 26 - MGMT FEES							
		4/01/26	294	202604	310-51300-44000		*	200.00		
			APR 26 - RENT							
		4/01/26	294	202604	310-51300-35100		*	100.00		
			APR 26 - COMPUTER TIME							
		4/01/26	294	202604	310-51300-49500		*	100.00		
			APR 26 - WEBSITE ADMIN							
		4/01/26	294	202604	310-51300-51000		*	.30		
			APR 26 - OFFICE SUPPLIES							
		4/01/26	294	202604	310-51300-42000		*	8.04		
			APR 26 - POSTAGE							
						GOVERNMENTAL MANAGEMENT SERVICES -			6,385.84	001378
4/10/26	00003	4/07/26	WGC-1680	202603	310-51300-31500		*	390.00		
			MAR 26 - ATTORNEY FEES							
						LEWIS, LONGMAN & WALKER, PA			390.00	001379
4/10/26	00060	4/10/26	04102026	202604	300-20700-10000		*	22,181.83		
			TRANSFER OF TAX RECEIPTS							
						PORTOFINO SHORES CO BOK FINANCIAL			22,181.83	001380
5/07/26	00002	4/07/26	9-244-63	202603	310-51300-42000		*	287.54		
			DELIVERIES THRU 3/31/26							
						FEDEX			287.54	001381
5/07/26	00021	5/01/26	296	202605	310-51300-34000		*	4,640.00		
			MAY 26 - MGMT FEES							
		5/01/26	296	202605	310-51300-44000		*	200.00		
			MAY 26 - RENT							
		5/01/26	296	202605	310-51300-35100		*	100.00		
			MAY 26 - COMPUTER TIME							
		5/01/26	296	202605	310-51300-49500		*	100.00		
			MAY 26 - WEBSITE ADMIN							
		5/01/26	296	202605	310-51300-42000		*	2.96		
			MAY 26 - POSTAGE							
		5/01/26	296	202605	320-53800-49000		*	176.85		
			NO TRESSPASSING SIGNS							
						GOVERNMENTAL MANAGEMENT SERVICES -			5,219.81	001382
5/07/26	00003	5/06/26	WGC-1683	202604	310-51300-31500		*	2,500.00		
			APR 26 - ATTORNEY FEES							
						LEWIS, LONGMAN & WALKER, PA			2,500.00	001383

*** CHECK DATES 03/01/2026 - 07/31/2026 *** PORTOFINO SHORES - GENERAL
BANK A GENERAL FUND

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
5/07/26	00079	4/27/26	1836	202604	320-53800-46500		*	3,080.00		
			PAVER REPAIR & RESET							
						VENICE COMMERCIAL SERVICES, INC.			3,080.00	001384
5/19/26	00014	5/13/26	103618	202604	310-51300-31100		*	640.00		
			APR 26 - ENGINEERING FEES							
						CULPEPPER & TERPENING, INC			640.00	001385
5/19/26	00021	5/01/26	295	202605	320-53800-34000		*	1,337.50		
			MAY 26 - FIELD SERVICES							
						GOVERNMENTAL MANAGEMENT SERVICES -			1,337.50	001386
6/04/26	00002	4/28/26	9-273-21	202604	310-51300-42000		*	50.78		
			DELIVERIES THRU 4/17/26							
						FEDEX			50.78	001387
6/04/26	00021	6/01/26	297	202606	320-53800-34000		*	1,337.50		
			JUN 26 - FIELD SERVICES							
		6/01/26	298	202606	310-51300-34000		*	4,640.00		
			JUN 26 - MGMT FEES							
		6/01/26	298	202606	310-51300-44000		*	200.00		
			JUN 26 - RENT							
		6/01/26	298	202606	310-51300-35100		*	100.00		
			JUN 26 - COMPUTER TIME							
		6/01/26	298	202606	310-51300-49500		*	100.00		
			JUN 26 - WEBSITE ADMIN							
		6/01/26	298	202606	310-51300-42000		*	2.96		
			JUN 26 - POSTAGE							
						GOVERNMENTAL MANAGEMENT SERVICES -			6,380.46	001388
6/04/26	00003	6/03/26	WGC-1688	202605	310-51300-31500		*	455.00		
			MAY 26 - ATTORNEY FEES							
						LEWIS, LONGMAN & WALKER, PA			455.00	001389
6/04/26	00081	5/31/26	7735234	202605	310-51300-48000		*	149.00		
			GE 2024							
						USA TODAY MEDIA CORP.			149.00	001390
6/04/26	00079	5/20/26	1861	202605	320-53800-46500		*	16,472.00		
			20% DEP MAILBOX CONSTRUCT							
						VENICE COMMERCIAL SERVICES, INC.			16,472.00	001391
7/15/26	00019	7/15/26	07152026	202607	310-51300-42000		*	60.68		
			POSTAGE RPT 2025 ROLL YR							
						CHRIS CRAFT, ST LUCIE CTY TAX COLL			60.68	001392

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
7/15/26	00014	6/19/26	103918	202605	310-51300-31100		*	157.50		
			MAY 26 - ENGINEERING FEES							
						CULPEPPER & TERPENING, INC			157.50	001393
7/15/26	00002	6/02/26	9-720-79	202606	310-51300-42000		*	5.03		
			DELIVERIES THRU 6/02/26							
						FEDEX			5.03	001394
7/15/26	00021	7/01/26	299	202607	320-53800-34000		*	1,337.50		
			JUL 26 - FIELD SERVICES							
		7/01/26	300	202607	310-51300-34000		*	4,640.00		
			JUL 26 - MGMT FEES							
		7/01/26	300	202607	310-51300-44000		*	200.00		
			JUL 26 - RENT							
		7/01/26	300	202607	310-51300-35100		*	100.00		
			JUL 26 - COMPUTER TIME							
		7/01/26	300	202607	310-51300-49500		*	100.00		
			JUL 26 - WEBSITE ADMIN							
		7/01/26	300	202607	310-51300-42000		*	2.96		
			JUL 26 - POSTAGE							
						GOVERNMENTAL MANAGEMENT SERVICES -			6,380.46	001395
7/15/26	00082	5/28/26	18632	202605	320-53800-49000		*	11,960.10		
			40% DEP-TREE REPLACEMENT							
						GREENLAND NURSERY EAST INC			11,960.10	001396
7/15/26	00060	7/15/26	07152026	202607	300-20700-10000		*	11,468.43		
			TRANSFER OF TAX RECEIPTS							
						PORTOFINO SHORES CO BOK FINANCIAL			11,468.43	001397
						TOTAL FOR BANK A		109,043.72		
						TOTAL FOR REGISTER		109,043.72		

Portofino Shores

Community Development District

General Fund

Allocation of Lake Bank Restoration Reserves [1]

Description		Amount
Beginning Balance - (As of 9/30/2012)		$12,777
Additions:		
FY 2013 Adopted Budget	$29,655	
FY 2014 Adopted Budget	$30,055	
FY 2015 Adopted Budget	$20,000	
FY 2016 Adopted Budget	$20,000	
FY 2017 Adopted Budget	$25,000	
FY 2018 Adopted Budget	$25,000	
FY 2019 Adopted Budget	$25,000	
FY 2020 Adopted Budget	$25,000	
FY 2021 Adopted Budget	$25,000	
FY 2022 Adopted Budget	$25,000	
FY 2023 Adopted Budget	$25,000	
FY 2024 Adopted Budget	$25,000	
FY 2025 Adopted Budget	$25,000	
FY 2026 Adopted Budget	$25,000	
		$362,487
Subtractions:		
FY 2023 Lake Bank Phase II Project (Sea and Shoreline)	($165,277)	
FY 2024 Lake Bank Phase II Project (Sea and Shoreline) Balance	($18,364)	
FY 2024 Lake Bank Phase II Pond 3 Erosion	($84,420)	($268,061)
Total Capital Reserve Funds as of July 31, 2026		**$107,203**

[1] Lake Bank Restoration represents costs associated with ongoing lake bank restoration to provide shoreline reconstruction and stabilization for the community's storm water lake systems.

Portofino Shores

Community Development District

General Fund

Allocation of Infrastructure Reserves

Description		Amount
Beginning Balance - (As of 9/30/2021)		$0
Additions:		
FY 2022 Adopted Budget	$22,450	
FY 2023 Adopted Budget	$22,450	
FY 2024 Adopted Budget	$22,450	
FY 2025 Adopted Budget	$22,450	
FY 2026 Adopted Budget	$22,450	
		$112,250
Subtractions:		
	$0	$0
Total Infrastructure Reserve Funds as of July 31, 2026		$112,250

Portofino Shores

Community Development District

Debt Service Fund Series 2021

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending July 31, 2026

	Adopted Budget	Prorated Budget Thru 07/31/26	Actual Thru 07/31/26	Variance
Revenues:				
Special Assessments - On Roll	$ 274,572	$ 274,572	$ 276,324	$ 1,752
Interest Income	1,500	1,500	5,530	4,030
Total Revenues	**$ 276,072**	**$ 276,072**	**$ 281,853**	**$ 5,782**
Expenditures:				
Interest Expense - 11/1	$ 23,436	$ 23,436	$ 23,436	$ -
Interest Expense - 05/1	23,436	23,436	23,436	-
Principal Expense - 5/01	228,000	228,000	228,000	-
Total Expenditures	**$ 274,872**	**$ 274,872**	**$ 274,872**	**$ -**
Excess (Deficiency) of Revenues over Expenditures	$ 1,200	$ 1,200	$ 6,981	$ 5,782
Net Change in Fund Balance	**$ 1,200**	**$ 1,200**	**$ 6,981**	**$ 5,782**
Fund Balance - Beginning	$ 94,851		$ 95,193	
Fund Balance - Ending	$ 96,051		$ 102,174	

Portofino Shores

Community Development District

Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Special Assessments - On Roll	$ -	$ 54,647	$ 317,120	$ 19,994	$ 8,201	$ 10,927	$ 11,998	$ 2,686	$ 8,320	$ 27	$ -	$ -	$ 433,920
Interest Income	1,303	1,036	1,282	1,614	1,496	1,680	1,591	1,652	1,606	1,643	-	-	14,903
Total Revenues	**$ 1,303**	**$ 55,683**	**$ 318,402**	**$ 21,608**	**$ 9,697**	**$ 12,607**	**$ 13,589**	**$ 4,338**	**$ 9,926**	**$ 1,670**	**$ -**	**$ -**	**$ 448,822**
Expenditures:													
General & Administrative:													
Engineering	$ -	$ 852	$ -	$ -	$ -	$ 1,985	$ -	$ 640	$ 158	$ -	$ -	$ -	$ 3,635
Attorney	923	2,153	-	1,625	1,950	390	2,500	455	390	-	-	-	10,385
Annual Audit	-	-	-	-	3,300	-	-	-	-	-	-	-	3,300
Assessment Administration	5,600	-	-	-	-	-	-	-	-	-	-	-	5,600
Trustee Fees	-	-	-	-	-	3,000	-	-	-	-	-	-	3,000
Management Fees	4,640	4,640	4,640	4,640	4,640	4,640	4,640	4,640	4,640	4,640	-	-	46,400
Property Appraiser	-	-	7,508	-	-	-	-	-	-	-	-	-	7,508
Information Technology	100	100	100	100	100	100	100	100	100	100	-	-	1,000
Website Maintenance	100	100	100	100	100	100	100	100	100	100	-	-	1,000
Telephone	-	-	-	-	-	-	-	-	-	-	-	-	-
Postage & Delivery	1	38	1	398	1	360	8	3	59	112	-	-	983
Insurance General Liability	8,295	-	-	-	-	-	-	-	-	-	-	-	8,295
Printing & Binding	-	-	14	-	0	79	-	-	-	-	-	-	93
Rental & Leases	200	200	200	200	200	200	200	200	200	200	-	-	2,000
Legal Advertising	-	-	-	-	-	-	-	-	149	292	-	-	441
Other Current Charges	126	103	125	122	113	105	130	104	103	130	-	-	1,161
Office Supplies	-	-	18	-	-	18	0	-	-	-	-	-	35
Dues, Licenses & Subscriptions	175	-	-	-	-	-	-	-	-	-	-	-	175
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-
Contincency	100	-	-	-	-		-	-	-	-	-	-	100
Total General & Administrative	**$ 20,260**	**$ 8,186**	**$ 12,705**	**$ 7,186**	**$ 10,404**	**$ 10,977**	**$ 7,678**	**$ 6,242**	**$ 5,898**	**$ 5,574**	**$ -**	**$ -**	**$ 95,110**

Portofino Shores

Community Development District

Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Operations & Maintenance													
Field Expenditures													
Field Maintenance	$ 1,338	$ 1,338	$ 1,338	$ 1,338	$ 1,338	$ 1,338	$ 1,338	$ 1,338	$ 1,338	$ 1,338	$ -	$ -	$ 13,375
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-
Roadway Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-
Lake Bank Restoration Reserves	-	-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-
Lank Bank Restoration	-	-	-	-	-	-	-	-	-	-	-	-	-
Tree Removal/Pavement Repairs	-	-	-	3,850	-	-	3,080	16,472	-	-	-	-	23,402
Contingencies	-	-	-	-	-	-	-	12,137	-	-	-	-	12,137
Improvements	86,125	68,900	53,265	-	-	-	-	-	-	-	-	-	208,290
Subtotal Field Expenditures	**$ 87,463**	**$ 70,238**	**$ 54,603**	**$ 5,188**	**$ 1,338**	**$ 1,338**	**$ 4,418**	**$ 29,946**	**$ 1,338**	**$ 1,338**	**$ -**	**$ -**	**$ 257,204**
Total Expenditures	**$ 107,723**	**$ 78,424**	**$ 67,307**	**$ 12,373**	**$ 11,741**	**$ 12,314**	**$ 12,096**	**$ 36,189**	**$ 7,236**	**$ 6,912**	**$ -**	**$ -**	**$ 352,314**
Excess (Deficiency) of Revenues over Exper	$ (106,419)	$ (22,741)	$ 251,095	$ 9,235	$ (2,045)	$ 293	$ 1,493	$ (31,850)	$ 2,690	$ (5,241)	$ -	$ -	$ 96,508
Net Change in Fund Balance	**$ (106,419)**	**$ (22,741)**	**$ 251,095**	**$ 9,235**	**$ (2,045)**	**$ 293**	**$ 1,493**	**$ (31,850)**	**$ 2,690**	**$ (5,241)**	**$ -**	**$ -**	**$ 96,508**

Portofino Shores

Community Development District

Long Term Debt Report

Series 2021 Special Assessments Refunding Bonds		
Original Bond Issuance:		$2,812,000
Original Bond Date:	4/22/2021	
Interest Rate:	2.400%	
Maturity Date:	5/1/2033	
Reserve Fund Definition	N/A	
Reserve Fund Requirement	N/A	
Reserve Fund Balance	$0	
Bonds Outstanding:		$2,812,000
Special Call - 11/1/21		($10,000)
Less: Principal Payment - 5/1/22		($202,000)
Less: Principal Payment - 5/1/23		($212,000)
Less: Principal Payment - 5/1/24		($214,000)
Less: Principal Payment - 5/1/25		($221,000)
Less: Principal Payment - 5/1/26		($228,000)
Current Bonds Outstanding		**$1,725,000**

Portofino Shores

COMMUNITY DEVELOPMENT DISTRICT

Special Assessment Receipts - St. Lucie County

Fiscal Year 2026

Gross Assessments	$ 458,661.06	$ 292,097.40	$ 750,758.46
Net Assessments	$ 431,141.40	$ 274,571.56	$ 705,712.95

ON ROLL ASSESSMENTS

					allocation in %	61.09%	38.91%	100.00%
Date	*Gross Amount*	*Discount/ Penalty*	*Commission*	*Interest*	*Net Receipts*	*O&M Portion*	*2021 Debt Service*	*Total*
11/07/25	$ 12,182.44	$ 606.94	$ 231.51	$ -	$ 11,343.99	$ 6,930.39	$ 4,413.60	$ 11,343.99
11/14/25	36,412.00	1,456.50	699.11	-	34,256.39	20,928.27	13,328.12	34,256.39
11/20/25	46,607.36	1,864.32	894.86	-	43,848.18	26,788.18	17,060.00	43,848.18
12/01/25	39,324.96	1,573.02	755.04	-	36,996.90	22,602.53	14,394.37	36,996.90
12/05/25	426,225.16	17,049.24	8,183.51	-	400,992.41	244,978.40	156,014.01	400,992.41
12/11/25	69,911.04	2,723.64	1,343.76	-	65,843.64	40,225.87	25,617.77	65,843.64
12/18/25	7,282.40	218.46	141.29	-	6,922.65	4,229.26	2,693.39	6,922.65
12/30/25	8,738.88	247.59	169.82	-	8,321.47	5,083.84	3,237.63	8,321.47
01/05/26	7,282.40	233.03	140.99	-	6,908.38	4,220.54	2,687.84	6,908.38
01/08/26	8,251.83	225.66	160.50	427.59	8,293.26	5,066.60	3,226.66	8,293.26
01/09/26	9,622.62	274.13	186.98	-	9,161.51	5,597.04	3,564.47	9,161.51
01/16/26	2,912.96	58.26	57.10	-	2,797.60	1,709.14	1,088.46	2,797.60
01/23/26	2,912.96	87.40	56.51	-	2,769.05	1,691.70	1,077.35	2,769.05
01/29/26	2,912.96	58.26	57.09	-	2,797.61	1,709.14	1,088.47	2,797.61
02/05/26	7,282.40	160.21	142.44	-	6,979.75	4,264.14	2,715.61	6,979.75
02/12/26	6,709.66	134.19	131.51	-	6,443.96	3,936.81	2,507.15	6,443.96
03/05/26	5,825.92	58.26	115.36	-	5,652.30	3,453.16	2,199.14	5,652.30
03/12/26	3,796.70	37.97	75.17	-	3,683.56	2,250.40	1,433.16	3,683.56
03/20/26	4,369.44	14.57	87.10	-	4,267.77	2,607.31	1,660.46	4,267.77
03/27/26	4,369.44	-	87.39	-	4,282.05	2,616.03	1,666.02	4,282.05
04/02/26	1,456.48	-	29.13	-	1,427.35	872.01	555.34	1,427.35
04/08/26	6,855.33	-	137.10	31.71	6,749.94	4,123.74	2,626.20	6,749.94
04/10/26	10,195.36	-	203.91	-	9,991.45	6,104.08	3,887.37	9,991.45
04/24/26	1,456.48	(43.69)	30.01	-	1,470.16	898.17	571.99	1,470.16
04/30/26	1,456.48	(29.22)	29.71	-	1,455.99	889.51	566.48	1,455.99
05/15/26	1,456.48	(43.69)	30.00	-	1,470.17	898.17	572.00	1,470.17
05/21/26	1,456.48	(43.69)	30.01	-	1,470.16	898.17	571.99	1,470.16
06/05/26	383.52	(11.51)	7.90	-	387.13	236.51	150.62	387.13
06/23/26	13,108.32	(393.23)	270.03	-	13,231.52	8,083.54	5,147.98	13,231.52
07/08/26	-	-	-	26.93	26.93	26.93	-	26.93
TOTAL	**$ 750,758.46**	**$ 26,516.62**	**$ 14,484.84**	**$ 486.23**	**$ 710,243.23**	**$ 433,919.58**	**$ 276,323.65**	**$ 710,243.23**

100.00%	**Percent Collected**
$ -	**Balance Remaining to Collect**