



Hemingway Point
Community Development District

<http://www.hemingwaycdd.com>

Marcos Gonzalez, Chairman
Anthony Toro, Vice Chairman
Efrain Ruiz, Assistant Secretary
Cheryll Angell, Assistant Secretary
Carlos Suarez, Assistant Secretary

February 25, 2026



Hemingway Point

Community Development District

Agenda

Seat 4: Marcos Gonzalez – (C.)	
Seat 2: Anthony Toro – (V.C.)	
Seat 5: Efrain Ruiz – (A.S.)	
Seat 1: Cheryll Angell – (A.S.)	
Seat 3: Carlos Suarez – (A.S.)	

Wednesday
February 25, 2026
10:00a.m.

GMS – Homestead Office (Suite #202)
2804 NE 8th Street, Homestead, FL
Join the meeting now
Microsoft Teams

Meeting ID: 281 019 075 275 7 and Passcode: g7ho3M7T
1 872-240-4685 and Phone conference ID: 114 362 00#

1. Roll Call
2. Approval of the Minutes of the October 22, 2025 Meeting – **Page 3**
3. **Appointment of Audit Selection Committee – Page 15**
Audit Selection Committee Meeting:
 - A. Opening Audit Selection Committee Meeting**
 - B. Roll Call**
 - C. Selection of Criteria for Evaluation**
 - D. Authorizing of RFP**
 - E. Adjournment**
4. Acceptance of Audit for Fiscal Year Ending in September 30, 2025 – **Page 19**
5. Authorization to Open an Account with State Board of Administration
6. Staff Reports
 - A. Attorney – Consideration of Request for Adjustment to District Counsel Fee Structure – **Page 53**
 - B. Engineer – Engineer’s Personnel Billing Rates – **Page 55**
 - C. Field/Property Manager – Monthly Report – **Page 57**
 - D. CDD Manager
7. Financial Reports
 - A. Approval of Check Run Summary – **Page 65**
 - B. Acceptance of Unaudited Financials – **Page 74**
8. Supervisors Requests and Audience Comments
9. 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.hemingwaycdd.com>

**MINUTES OF MEETING
HEMINGWAY POINT
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Hemingway Point Community Development District was held on Wednesday, October 22, 2025 at 10:00 a.m. at 2804 NE 8th Street, Suite 202, Homestead, Florida 33033.

Present were:

Marcos Gonzalez
Anthony Toro
Efrain (Frank) Ruiz
Cheryll Angell
Carlos Suarez

Chairman
Vice Chairman (by phone)
Assistant Secretary
Assistant Secretary
Assistant Secretary (by phone)

Also present were:

Ben Quesada
Mayra Padilla
Scott Cochran

District Manager
Governmental Management Services
District Counsel

FIRST ORDER OF BUSINESS

Roll Call

Mr. Quesada called the meeting to order, called the roll, and the Pledge of Allegiance was recited by all who attended the meeting.

SECOND ORDER OF BUSINESS

Organizational Matters

A. Election of Officer(s)

Mr. Quesada: I think there's a typo on our cover page as far as an election of officers, there's was no election, and so there was no change.

Mr. Cochran: The only thing I was noticing on the top right hand corner for Frank, it doesn't have an officer designation, so I don't know if that was just housekeeping thing, I don't really know.

Mr. Quesada: And just to be safe, and that's me, I'm sorry, I was so focused on your backup documentation but, just to be safe, we can hold an election of officers at any time. If you guys want to keep the slate of officers the same, or if you want to make any

changes, it's your decision. If not, just to make sure we're in compliance, it would be to make sure that you include Frank Ruiz as an assistant secretary to the existing slate of officers that you currently have. By saying, so moved, you agree with that motion.

On MOTION by Mr. Gonzalez seconded by Ms. Angel with all in favor, keeping the existing slate of officers the same and confirming that Frank Ruiz is listed as an assistant secretary was approved.

Mr. Quesada: And I'll double check on that with the office.

THIRD ORDER OF BUSINESS

Approval of the Minutes of the August 27, 2025 Meeting

Mr. Quesada: The minutes for the August 27, 2025 meeting, are there any comments from counsel?

Mr. Cochran: No.

Mr. Quesada: Ok, any comments from the Board about the minutes, if not, I would ask for a motion to approve the minutes.

On MOTION by Mr. Gonzalez seconded by Mr. Ruiz with all in favor, the Minutes of the August 27, 2025 Meeting were approved.

FOURTH ORDER OF BUSINESS

Staff Reports

Mr. Quesada: Moving on to staff reports, Scott, do you have anything for us today?

A. Attorney

Mr. Cochran: Just a reminder to knock out your 4 hours of ethics training by December 31st if you haven't already done that, you still have a couple more months but the window is shrinking, so I just wanted to remind you have that. Other than that, that's all I had.

Mr. Quesada: Thank you Scott.

B. Engineer

Mr. Quesada: Nothing to cover under engineer.

C. Field/Property Manager - Monthly Report

Mr. Quesada: Field manager, Mayra do you want to go ahead and address the Board, and page 12 starts the field report.

Ms. Padilla: Yes. So, for the field, I don't really have anything for you guys, and I don't know if you guys have anything for me. Just to let you guys know, that back door, I know it was cracked and we replaced it. We did have janitorial staff deep clean that whole area, I know that there was some maintenance items that you guys wanted to touch up the stucco, we did do that too. Frank told me that there was some lights out in the perimeter, so we'll take care of that, and I don't know if you guys have anything else for me.

Mr. Gonzalez: No, just the routine for the big palms, when is it due for them to start pruning them again?

Ms. Padilla: The ones in the median?

Mr. Gonzalez: Yes.

Mr. Quesada: Well, right now we only have it budgeted for once a year, they do it pre-hurricane season, so like in the spring.

Mr. Gonzalez: Ok in the spring.

Mr. Quesada: As far as the palms, we talked to Milton about that.

Mr. Gonzalez: So, if they were pruned up like that, it would clean up so much to make it look much better.

Ms. Padilla: Yes, ok.

Mr. Quesada: Ok, and we had a discussion with Milton about it, just removing the dead branches that are on the bottom, anything that was dead, so anything green would stay and anything that's brown would be removed.

Mr. Gonzalez: Alright.

Ms. Padilla: You're talking about the smaller palms?

Mr. Gonzalez: Yes.

Ms. Padilla: Ok, got it.

Mr. Gonzalez: What about that sidewalk, are they going to pressure wash that?

Mr. Ruiz: It's not budgeted.

Mr. Quesada: Well, it depends, if it's a CDD sidewalk, I mean we already started, anything adjacent to the pool area, that we own that parcel has been done.

Mr. Gonzalez: So, in the middle it's not ours?

Mr. Quesada: It's touch and go because technically we have a maintenance contract and I think it was for landscaping but, I'll double check on that, and if we can do it, we'll do it.

Mr. Gonzalez: Ok.

Mr. Quesada: That's a county road and a county right-of-way, that's why.

Mr. Gonzalez: Ok, and the pressure cleaning is it like in November?

Mr. Quesada: Yes.

Mr. Gonzalez: And I'm just saying because of the holidays to make everything look clean and nice, instead of waiting for spring.

Mr. Quesada: Ok, we'll look into the center median pressure washing.

Ms. Padilla: I think we already got a price for that.

Mr. Quesada: Yes, we did.

Ms. Padilla: We'll bring it back to you guys, we did get a price.

Mr. Quesada: We have a Board approved line item for pressure washing so if you guys allow us, as long as we're well within budget, and if we're able to, I just want to confirm because that is a county right-of-way, the center median, so as long as it meets the criteria, it is public piece of property so I know there's abilities to do stuff like that but, let me just go through the checks and balances part, and if we're able to, I can have somebody address that area, and if you have any qualified licensed vendors.

Mr. Ruiz: I'll reach out to him but I think he has his license and everything.

Mr. Quesada: Ok.

Ms. Angell: And also, in front of the pool, that area, that is our sidewalks.

Mr. Quesada: That's being done as we speak as a matter of fact.

Ms. Angell: Ok.

Ms. Padilla: She actually started yesterday, and she's doing a good a job.

Ms. Angell: Ok.

Mr. Quesada: We always deep clean the District area especially towards the conclusion of rainy season before the holidays, that's the idea, so we found some mold stains but, usually Carmen, with your janitorial staff here, she does a great job of maintaining the mail kiosks and the pool area. So, like I said, we'll circle back to the center median and see what we can do there, and then we'll update you guys.

Mr. Cochran: So, do you want to do like a motion to approve the pressure washing, or not to exceed whatever the line item in the budget is subject to verification.

Mr. Quesada: Correct, yes, and let me pull it up really quickly for you guys, if you guys don't mind the financials, and the last time I checked it was about \$7,000, but let me double check, and again we use that as needed.

Mr. Gonzalez: My biggest issue, believe it or not in our neighborhood, and it has nothing to do with us is people not maintaining their yards.

Ms. Padilla: Yes, in the front I see it.

Mr. Gonzalez: There's a house on one block, they have a broken car, the grass is about this high.

Mr. Quesada: So, anyway, if you guys want, like I said, I'm confident that we won't exceed \$4,000 which is half your budget line item, if you guys want to approve a not to exceed amount just to give us flexibility to work between meetings for the pressure washing.

Ms. Padilla: I have a question, I know that last year we cleaned the roof, is that something that you guys want to see?

Mr. Quesada: Is that necessary?

Ms. Padilla: I don't know.

Ms. Angell: I don't think so, I think we did that last year, so I don't think it needs it this year.

Ms. Padilla: Ok, alright.

Mr. Quesada: Ok.

Mr. Gonzalez: And remember, the more you pressure clean, the more damage, believe it or not, you do to the integrity of the concrete, it's kind of like a mix, so if you do too much then you could cause damage.

Ms. Padilla: Ok, so like every 3 years you guys kind of want to do it, ok.

Mr. Quesada: So, right now I'm asking for a motion from the Board of an amount not to exceed \$4,000 to get the center median sidewalks pressure cleaned assuming that it falls within the District's purview, and by saying, so moved, you agree to the motion.

On MOTION by Ms. Angell seconded by Mr. Suarez with all in favor, authorizing staff to pressure clean center median sidewalk not to exceed \$4,000 was approved.

Mr. Quesada: The last thing I have is, there's a proposal in front of you guys, I'm sorry you guys can't see it over there but, basically we discussed at the last meeting where we left off was just having a meeting with Milton from Nicoya Landscaping and Marcos because he had made a request at the last meeting for us to have some holiday annuals installed at some of the medians along the end caps. So, we were able in between meetings to meet onsite with Milton, walk the areas with Marcos and we brought this proposal back to the Board for consideration today. So, it's to install 88, up to 10 inch poinsettias, also to install mulch throughout those areas and the labor and installation, it would come out to \$18,088. Just so you guys know, I checked your budget, last year we spent \$7,500. You have \$10,000 budgeted for holiday lighting, so the final year of the last term it was supposed to be \$7,500 we didn't even wind up spending that amount because there were some liquidated damages from the contractor that they didn't adhere to so, this year you're budgeted \$10,000, and you're currently going to spend \$5,000, so half of that, so you have plenty of savings, under that line item since this falls within holiday décor I would just used the savings that you have in that line item to pay for this so you have the money there to be able to do that.

Mr. Gonzalez: And it can roll over, right?

Mr. Quesada: Any time a line item has savings, it rolls over to the operating and maintenance in the next budget, so think about it, sometimes contracts do go up and we anticipate that and we try to project, and we'll have that discussion in the spring.

Mr. Ruiz: Are they putting lights down here in the middle?

Mr. Gonzalez: No, there's no electric.

Mr. Quesada: There's no electric there so they only do the main entrance.

Mr. Ruiz: They can't put mulch around those trees.

Mr. Quesada: That's another consideration, so look, it's your guys decision, I think overall, I understand some areas that we already lit the entrance, we hit the pool area, there's areas that are further away from storm drains that we try to do that but, the closer to a right-of-way, or to a road that you get with mulch in our experience, 90% of what storm

drain contractors pull out of drain systems is mulch, so we're just trying to keep it where we don't cause any more drainage issues in your community but, also keep the main high traffic areas looking as nice as possible. I'm going to be honest with you, and Terry is not on the call today but, I had Terry come with us as a landscape consultant, and you guys are the gold standard, I kid you not, I have to give credit to Milton, because he's a small operations and the way he maintains your tree rings, is like pristine. The reason why your trees are so healthy, you don't have a lot of collateral outside of the occasional lightning strike or whatever is because the roots are able to breath because he's doing such a good job making sure he's not hitting the roots and keeping those tree rings intact.

Mr. Gonzalez: Another thing we could do because he mentioned the lights, we could, on the big wall palms, just put them evenly, you know how they have like on the roads, like particularly on the holidays they have like candy canes, like a little wrap, so maybe it could be something like that next year that we could add to it, I was just thinking it would dress it up more for the holidays and stuff like that, do you know what I'm talking about.

Mr. Ruiz: Yes.

Mr. Quesada: We could look into that.

Mr. Gonzalez: It's expensive no, but if it's something that's cheap, whatever.

Mr. Quesada: I'll make sure when we're doing proposed budgets, I'll make a phone call and I'll have Joe from Holiday Outdoor Décor throw some numbers at you guys, and see, we could probably work it within the budget we have but, I'll need to have that conversation.

Mr. Gonzalez: We could start even with the end caps because even if we use the royal palm there on the end cap to do that, and we just add to it.

Mr. Quesada: Ok, and forget the royal palms, I'm just giving you an example, there's plenty of décor options out there that are reflective in the daytime that still shows nice but, at night when the headlights hit it, it will pop, so even without electrical there's plenty of other décor. I'm sure you have a catalog of options to look at.

Ms. Padilla: Yes.

Mr. Quesada: Going back to the conversation about the poinsettias I would ask if the Board is comfortable with the numbers in front of you is to move forward with the

poinsettias installation so we can get it installed in time for the holidays. The not to exceed number would be \$1,888.

On MOTION by Mr. Ruiz seconded by Mr. Gonzalez with all in favor, authorizing a not to exceed amount of \$1,888 for Nicoya Landscaping to install poinsettias in time for the holidays was approved.

Mr. Quesada: Mayra, do you have anything else you want to address?

Ms. Padilla: No, unless you guys have anything for me.

Mr. Gonzalez: No.

Mr. Quesada: Thank you.

D. CDD Manager – Final Approval of the FY 2024 Report Performance Measures and Standards

Mr. Quesada: I'll jump into District manager really quick, on page 18, and I know it's kind of tedious but, at the last meeting we approved the performance measures and standards for the new fiscal year, and the previous fiscal year just ended, and so this just a report that I have in front of you guys, we've checked off some boxes and that starts on page 19. This is just basically to remind you guys, we have community communication and engagement, infrastructure and facility maintenance, and financial transparency and accountability. So, obviously, I can give you some examples but, we just talked about pressure washing and maintaining our infrastructure, landscaping is included in that conversation. Community communication and engagement, we do our best, we're always trying to communicate with the HOA and let them know what's going on. The pool is the best example because constantly when we're having a little bit of unexpected maintenance, the iguanas or whatever, a pool pump was sealed or whatever, we're communicating with them, and I hope they're communicating with you. Then financial transparency, again, our audits have all checked out, our engineer reports are all in good standing as far as the bond indenture, and you guys are constantly looking at your financial reports.

Mr. Gonzalez: Outside the property, talking about pressure cleaning, there's still marks of graffiti from the county when they were fixing the lights in there, the markings, so is there any way that we could do something about that?

Mr. Quesada: Let me reach out to our engineer.

Mr. Gonzalez: Ok, because all the other communities, like the one across the street, they don't have that but, ours has marks all of the place.

Mr. Quesada: Ok.

Ms. Angell: And where are you talking about Marcos?

Ms. Padilla: In front of the community Cheryll.

Ms. Angell: Oh, right in front?

Mr. Gonzalez: Yes.

Ms. Angell: Ok.

Mr. Quesada: It's an eyesore.

Mr. Gonzalez: Yes.

Mr. Quesada: Understood. Just really quick so we can wrap this up, for the approval of the performance measures and standards report from fiscal year 2024 to 2025, can I have a motion from the Board to accept the report.

On MOTION by Mr. Gonzalez seconded by Mr. Ruiz with all in favor, accepting the final approval of the FY 2024 Report Performance Measure and Standards was approved.

Mr. Quesada: And I have a note here, we'll talk to the engineer and see if he has any contacts for the county about the traffic light.

Ms. Angell: I have one question, it goes back to when we had trouble with the pool and everything, did you talk to the HOA to send an email to everybody?

Mr. Quesada: Beyond like maybe a one day situation type of thing, where it's one day or the next day, it's not worth it, by the time they get the email, it's probably not going to even make it in time, but yes, anytime that we have a multiple day closure for whatever reason we do that.

Ms. Padilla: And we get a response usually like a week later.

Ms. Angell: Because I was going to say, they never sent it out because I look at my emails all the time, and I never got an email from them.

Mr. Quesada: The most recent example is where we had a pool leak, which was getting addressed, we closed it for like a Monday through Friday but, it was open by the

weekend, and the iguana where we had to shock the pool a couple of times, emails were sent out.

Ms. Padilla: And then we also, I know you had a request Marcos for us to update the picture.

Mr. Gonzalez: Well no, Carlos brought it up.

Ms. Padilla: Ok, so somebody had a request here saying, hey can we update the picture, and I sent it to her and she wrote back to me like a week later and she said, basically I don't have access to this.

Ms. Angell: Well, we never got emails from them, I can tell you, I'm the one that put it on our Facebook page, and the WhatsApp that people knew, we never received an email, so next time if we have to close something, I'm going to ask you to just tell me for sure that you sent it out.

Ms. Padilla: Do you want us to CC you that?

Ms. Angell: Yes, and then I'll be calling them, and calling Lou and saying, why aren't they sending an email to everyone because it's not fair to our community that they're not sending it out. You're asking them to send an email and if they don't it's not fair to our community.

Ms. Padilla: Ok, I'll CC you on it.

Mr. Quesada: Understood. I sent another email this morning to the office, they had outdated information as far as the HOA goes, so at your guys request Vanessa Mendez is going to be included in the distribution and the quorum emails, so that way the HOA is always welcome to participate or listen in, and it's a publicly advertised meeting but, we'll extend the invitation to them at the very least.

FIFTH ORDER OF BUSINESS

Financial Reports

A. Approval of Check Run Summary

B. Acceptance of Unaudited Financials

Mr. Quesada: Moving into our financial reports, they start on page 22, any questions or comments from the Board I can take those. If not, I would just ask for a motion from the Board to accept your unaudited financials and check run summary.

On MOTION by Ms. Angell seconded by Mr. Suarez with all in favor, the Check Register and the Unaudited Financials were approved.

SIXTH ORDER OF BUSINESS **Supervisors** **Requests** **and**
Audience Comments

Mr. Quesada: Any requests from the Board?

Ms. Angell: My thing is, we're probably not going to meet for November and December, if you can just make a notation for the security guard for the pool when it's the holidays, for Thanksgiving it's just a long weekend but, do we have money to have here there a little bit longer for Christmas, maybe not the whole week but maybe like a Friday and a Monday, or a Thursday, Friday, Saturday, Sunday, something like that.

Mr. Quesada: If the Board doesn't mind, just to make life easier, we do have the money, so the answer is yes, if you want I can get with you, if you guys are ok with that, just have Cheryll be the liaison and we'll work with her on the holiday schedule for the pool coverage as needed because there is money there to be able to handle that.

Mr. Gonzalez: With security there, I don't see any more issues on the paperwork about the pool.

Ms. Angell: It's been very good because Ms. Byrd is very good with everyone and they really like her and usually I go Sundays and sit with her for about an hour and ask her for any complaints or whatever but, she was worried this past week because some people had been, they finished their food, let's say you bring a melon and they throw it on the ground, and then she says, I went to some of the people and said to them, you threw this down on the ground, you need to pick it up and she said they don't look very happy at me, and I don't know if I'm going to start getting complaints because I'm making them pick up their garbage, and I said to her, continue to make them pick up their garbage because we have garbage cans right there, and if they complain, they're going to be told the same thing, you have to pick up your garbage.

Mr. Quesada: So, if the Board doesn't mind, can we appoint Cheryll as the liaison to work with us on the holiday hour schedule for pool coverage.

On MOTION by Mr. Gonzalez seconded by Mr. Toro with all in favor, appointing Cheryll Angell as liaison to work with District staff on the holiday hour schedule for pool coverage was approved.

Mr. Quesada: Are there any other requests?

SEVENTH ORDER OF BUSINESS Adjournment

Mr. Quesada: Hearing none, I would just ask for a motion to adjourn.

On MOTION by Ms. Angell seconded by Mr. Gonzalez with all in favor, the Meeting was adjourned.

Secretary /Assistant Secretary

Chairman / Vice Chairman

**Hemingway Point Community Development District
Request for Proposals for Annual Audit Services**

The Hemingway Point Community Development District hereby requests proposals for annual financial auditing services. The proposals must provide for the auditing of the District's financial records for the fiscal year ending September 30, 2026, with an option for ten (10) additional annual renewals. The District is a local unit of special-purpose government created under Chapter 190, Florida Statutes, for the purpose of financing, constructing, and maintaining public infrastructure. The District is located in Miami-Dade County and is approximately 57.7 acres in area. The District currently has an operating budget of approximately \$302,539.

The auditing entity submitting a proposal must be duly licensed under Chapter 473, Florida Statutes and be qualified to conduct audits in accordance with "Governmental Auditing Standards", as adopted by the Florida Board of Accountancy. The Audit shall be conducted in accordance with Florida Law and particularly Section 218.39, Florida Statutes, and the rules of the Florida Auditor General.

Proposal packages, which include additional qualification requirements, evaluation criteria and instructions to proposers are available from the District's Manager at the address and telephone number listed below.

Proposers must provide (1) electronic copy emailed to RFP@GMSSF.COM and one (1) hardcopy of their proposal to Hemingway Point Community Development District, Attn: District Manager, 5385 N Nob Hill Road, Sunrise, Florida 33351, Telephone (954) 721-8681, in an envelope marked on the outside "Auditing Services, Hemingway Point Community Development District." Proposals must be received by **11:00 am. on April 23, 2026**, at the offices listed above. Please direct all questions regarding this notice to the Treasurer, Patti Powers at (954) 721-8681.

Patti Powers
Treasurer

**HEMINGWAY POINT COMMUNITY DEVELOPMENT DISTRICT
REQUEST FOR PROPOSALS**

**District Auditing Services for Fiscal Year 2026
Miami-Dade County, Florida**

INSTRUCTIONS TO PROPOSERS

SECTION 1. DUE DATE. Sealed proposals must be received no later than 11:00 am, April 23, 2026, at the offices of District Manager, located at 5385 N Nob Hill Road, Sunrise, FL 33351. Proposals will be publicly opened at that time.

SECTION 2. FAMILIARITY WITH THE LAW. By submitting a proposal, the Proposer is assumed to be familiar with all federal, state, and local laws, ordinances, rules and regulations that in any manner affect the work. Ignorance on the part of the Proposer will in no way relieve it from responsibility to perform the work covered by the proposal in compliance with all such laws, ordinances, and regulations.

SECTION 3. QUALIFICATIONS OF PROPOSER. The contract, if awarded, will only be awarded to a responsible Proposer who is qualified by experience and licensing to do the work specified herein. The Proposer shall submit with its proposal satisfactory evidence of experience in similar work and show that it is fully prepared to complete the work to the satisfaction of the District.

SECTION 4. SUBMISSION OF ONLY ONE PROPOSAL. Proposers shall be disqualified and their proposals rejected if the District has reason to believe that collusion may exist among the Proposers, the Proposer has defaulted on any previous contract or is in arrears on any previous or existing contract, or for failure to demonstrate proper licensure and business organization.

SECTION 5. SUBMISSION OF PROPOSAL. Submit (1) hardcopy and (1) electronic copy of the Proposal Documents, and other requested attachments at the time and place indicated herein. Hardcopy shall be enclosed in an opaque sealed envelope, marked with the title “Auditing Services – Hemingway Point Community Development District” on the face of it. Electronic copy shall be emailed to RFP@gmssf.com

SECTION 6. MODIFICATION AND WITHDRAWAL. Proposals may be modified or withdrawn by an appropriate document duly executed and delivered to the place where proposals are to be submitted at any time prior to the time and date the proposals are due. No proposal may be withdrawn after opening for a period of ninety (90) days.

SECTION 7. PROPOSAL DOCUMENTS. The proposal documents shall consist of the notice announcing the request for proposals, these instructions, the Evaluation Criteria Sheet and a proposal with all required documentation pursuant to Section 12 of these instructions (the “Proposal Documents”).

SECTION 8. PROPOSAL. In making its proposal, each Proposer represents that it has read and understands the Proposal Documents and that the proposal is made in accordance therewith.

SECTION 9. BASIS OF AWARD/RIGHT TO REJECT. The District, Hemingway Point CDD, has the right to reject any and all proposals, make modifications to the work, and waive any informalities or irregularities in proposals as it is deemed in the best interests of the District.

SECTION 10. CONTRACT AWARD. Within fourteen (14) days of receipt of the Notice of Award from the District, the Proposer shall enter into and execute a Contract (engagement letter) with the District.

SECTION 11. LIMITATION OF LIABILITY. Nothing herein shall be construed as or constitute a waiver of District's limited waiver of liability contained in section 768.28, Florida Statutes, or any other statute or law.

SECTION 12. MISCELLANEOUS. All proposals shall include the following information in addition to any other requirements of the proposal documents.

- A. List position or title of all personnel to perform work on the District audit. Include resumes for each person listed; list years of experience in present position for each party listed and years of related experience.
- B. Describe proposed staffing levels, including resumes with applicable certifications.
- C. Three references from projects of similar size and scope. The Proposer should include information relating to the work it conducted for each reference as well as a name, address and phone number of a contact person.
- D. The lump sum cost of the provision of the services under the proposal, plus the lump sum cost of four (4) annual renewals.

SECTION 13. PROTESTS. Any protest regarding the Proposal Documents, must be filed in writing, at the offices of the District Manager, within seventy-two (72) hours after the receipt of the proposed contract documents. The formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to aforesaid contract award.

SECTION 14. EVALUATION OF PROPOSALS. The criteria to be used in the evaluation of proposals are presented in the Evaluation Criteria Sheet, contained within the Proposal Documents.



Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

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January 7, 2026

To the Board of Supervisors
Hemmingway Point Community Development District
Miami-Dade County, Florida

We have audited the financial statements of Hemmingway Point Community Development District ("District") as of and for the fiscal year ended September 30, 2025, and have issued our report thereon dated January 7, 2026. Professional standards require that we advise you of the following matters relating to our audit.

We have also examined the District's compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2025 which was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants.

Our Responsibility in Relation to the Financial Statement Audit

Our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process.

However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Any findings regarding significant deficiencies or material weaknesses in internal control over financial reporting, material noncompliance, or other matters noted during our audit, **if any**, are communicated in separate reports included in the District's financial report—titled *Independent Auditor's Report on Internal Control Over Financial Reporting and Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards and Management Letter Pursuant to the Rules of the Auditor General of the State of Florida*.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm, have complied with all relevant ethical requirements regarding independence.

With respect to financial statement preparation, the following safeguards are in place:

- Management made all decisions and performed all management functions;
- A competent individual was assigned to oversee the services;
- Management evaluated the adequacy of the services performed;
- Management evaluated and accepted responsibility for the result of the service performed; and
- Management established and maintained internal controls, including monitoring ongoing activities.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management is responsible for selecting and applying appropriate accounting policies. A summary of the significant accounting policies adopted by the District is included in Note 2 to the financial statements. There were no new accounting policies adopted and no changes in existing significant accounting policies or their application during the fiscal year, other than those described in Note 2, if any. No matters came to our attention that, under professional standards, we are required to inform you about concerning (1) the methods used to account for significant unusual transactions or (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments normally reflect management's knowledge and experience about past and current events and assumptions about future events.

Certain accounting estimates, if present, may be particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them could differ markedly from management's current judgments.

In connection with our audit, we considered the reasonableness of the accounting estimates used by management. The most sensitive accounting estimate(s) affecting the financial statements **included, as applicable:**

- Management's estimate of the useful lives of capital assets.
- Management's estimate of the liability for employee compensated absences.
- Management's estimate of the Net Other Post-Employment Benefits (OPEB) liability.
- Management's estimate of the Net Pension Liability.

If none of the above estimates or other sensitive estimates were applicable in the current year, this section should be read to indicate that no such significant accounting estimates were identified.

We evaluated the key factors and assumptions used by management to develop the estimate(s) and determined that they were reasonable in relation to the financial statements taken as a whole.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the District's financial statements **included, as applicable**:

- Long-term liabilities related to bonds payable and debt service requirements.
- Litigation, claims, and assessments related to pending legal matters; and
- Pension and Other Post-Employment Benefit (OPEB) plan disclosures.

If no such disclosures were identified for the current year, this section should be read to indicate that we did not note any financial statement disclosures involving significant judgment or sensitivity.

Circumstances Affecting the Auditor's Report

Professional standards require us to communicate any circumstances that affect the form or content of our auditor's report. **If applicable**, such circumstances—such as a modification of opinion, an emphasis-of-matter or other-matter paragraph, or a reference to substantial doubt about the District's ability to continue as a going concern—are described in our auditor's report included in the District's financial report. If no such circumstances existed, this section should be read to indicate that our report was unmodified.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Corrected Misstatements

Professional standards require us to communicate all material misstatements identified and corrected during the audit. Management has corrected all misstatements that were identified as a result of our audit procedures. Any such audit adjustments, **if applicable**, are summarized in the accompanying schedule of journal entries. If none were identified, this section should be read to indicate that we did not note any misstatements that were material, individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the District's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

Professional standards require that we obtain certain written representations from management as part of our audit. We have received such representations in a letter. A copy of this letter is available for your review upon request.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the District's auditors.

As noted previously in this letter, any current-year findings identified during our audit are communicated in our separate reports titled *Independent Auditor's Report on Internal Control Over Financial Reporting and Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards* and *Management Letter Pursuant to the Rules of the Auditor General of the State of Florida*. If no findings were identified, this section should be read to indicate that we did not note any additional significant matters or findings requiring communication to those charged with governance.

This report is intended solely for the information and use of the Board of Supervisors and management of the District and is not intended to be and should not be used by anyone other than these specified parties.



Grau & Associates

**HEMINGWAY POINT
COMMUNITY DEVELOPMENT DISTRICT
MIAMI-DADE COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2025**

**HEMINGWAY POINT COMMUNITY DEVELOPMENT DISTRICT
MIAMI-DADE COUNTY, FLORIDA**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Hemingway Point Community Development District
Miami-Dade County, Florida

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Hemingway Point Community Development District, Miami-Dade County, Florida ("District") as of and for the fiscal year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2025, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The District is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about 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 do 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.

Other Information Included in the Financial Report

Management is responsible for the other information included in the financial report. The other information comprises the information for compliance with FL Statute 218.39 (3) (c) but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 7, 2026, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

January 7, 2026

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Hemingway Point Community Development District, Miami-Dade County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2025. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The liabilities of the District exceeded its assets at the close of the most recent fiscal year resulting in a net position (deficit) balance of (\$2,460,116).
- The change in the District's total net position in comparison with the prior fiscal year was \$129,751, an increase. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2025, the District's governmental funds reported combined ending fund balances of \$695,236, an increase of \$59,055 in comparison with the prior fiscal year. The total fund balance is restricted for debt service and capital projects, assigned to subsequent year's expenditures and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as the introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the residual amount being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements include all governmental activities that are principally supported by assessments. The District does not have any business-type activities. The governmental activities of the District include the general government (management) and maintenance functions.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has one fund category: governmental funds.

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains three governmental funds for external reporting. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, debt service fund, and capital projects fund, all of which are considered major funds.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, liabilities exceeded assets at the close of the most recent fiscal year.

Key components of the District's net position are reflected in the following table:

	NET POSITION	
	SEPTEMBER 30,	
	2025	2024
Current and other assets	\$ 706,507	\$ 644,538
Capital assets, net of depreciation	633,292	669,101
Total assets	<u>1,339,799</u>	<u>1,313,639</u>
Current liabilities	101,214	100,663
Long-term liabilities	3,698,701	3,802,843
Total liabilities	<u>3,799,915</u>	<u>3,903,506</u>
Net position		
Net investment in capital assets	(3,064,983)	(3,133,334)
Restricted	475,916	439,656
Unrestricted	128,951	103,811
Total net position	<u>\$ (2,460,116)</u>	<u>\$ (2,589,867)</u>

The District's net position reflects its investment in capital assets (e.g. land, land improvements, and infrastructure); less any related debt used to acquire those assets that is still outstanding. These assets are used to provide services to residents; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The restricted portion of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position may be used to meet the District's other obligations.

The District's net position increased during the most recent fiscal year. The majority of the increase represents the extent to which ongoing program revenues exceeded the cost of operations and depreciation expense.

Key elements of the change in net position are reflected in the following table:

	CHANGES IN NET POSITION	
	FOR THE FISCAL YEAR ENDED SEPTEMBER 30,	
	2025	2024
Revenues:		
Program revenues		
Charges for services	\$ 593,077	\$ 592,481
Operating grants and contributions	23,067	26,871
Capital grants and contributions	18	20
General revenues	-	49
Total revenues	<u>616,162</u>	<u>619,421</u>
Expenses:		
General government	86,735	83,483
Maintenance and operations	179,359	163,974
Interest	220,317	225,832
Total expenses	<u>486,411</u>	<u>473,289</u>
Change in net position	<u>129,751</u>	<u>146,132</u>
Net position - beginning	<u>(2,589,867)</u>	<u>(2,735,999)</u>
Net position - ending	<u>\$ (2,460,116)</u>	<u>\$ (2,589,867)</u>

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2025 was \$486,411. The costs of the District's activities were primarily funded by program revenues, which are comprised of assessments and investment earnings.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2025.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2025, the District had \$966,345 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of \$333,053 has been taken, which resulted in a net book value of \$633,292. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Debt Administration

At September 30, 2025, the District had \$3,715,000 Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND OTHER EVENTS

The District does not anticipate any major projects or significant changes to its infrastructure maintenance program for the subsequent fiscal year. In addition, it is anticipated that the general operations of the District will remain fairly constant.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact the Hemingway Point Community Development District Finance Department at 5385 N. Nob Hill Road, Sunrise, Florida, 33351.

**HEMINGWAY POINT COMMUNITY DEVELOPMENT DISTRICT
 MIAMI-DADE COUNTY, FLORIDA
 STATEMENT OF NET POSITION
 SEPTEMBER 30, 2025**

	Governmental Activities
ASSETS	
Cash	\$ 140,222
Restricted assets:	
Investments	566,285
Capital assets	
Depreciable, net	633,292
Total assets	1,339,799
 LIABILITIES	
Accounts payable	11,271
Accrued interest payable	89,943
Non-current liabilities:	
Due within one year	110,000
Due in more than one year	3,588,701
Total liabilities	3,799,915
 NET POSITION	
Net investment in capital assets	(3,064,983)
Restricted for debt service	475,916
Unrestricted	128,951
Total net position	\$ (2,460,116)

See notes to the financial statements

**HEMINGWAY POINT COMMUNITY DEVELOPMENT DISTRICT
MIAMI-DADE COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

<u>Functions/Programs</u>	Program Revenues			Net (Expense) Revenue and Changes in Net Position	
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Primary government:					
Governmental activities:					
General government	\$ 86,735	\$ 86,735	\$ -	\$ -	\$ -
Maintenance and operations	179,359	168,690	-	18	(10,651)
Interest on long-term debt	220,317	337,652	23,067	-	140,402
Total governmental activities	486,411	593,077	23,067	18	129,751
					129,751
					(2,589,867)
					\$ (2,460,116)

See notes to the financial statements

**HEMINGWAY POINT COMMUNITY DEVELOPMENT DISTRICT
MIAMI-DADE COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2025**

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Projects	
ASSETS				
Cash	\$ 140,222	\$ -	\$ -	\$ 140,222
Investments	-	565,859	426	566,285
Total assets	<u>\$ 140,222</u>	<u>\$ 565,859</u>	<u>\$ 426</u>	<u>\$ 706,507</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 11,271	\$ -	\$ -	\$ 11,271
Total liabilities	<u>11,271</u>	<u>-</u>	<u>-</u>	<u>11,271</u>
Fund balances:				
Restricted for:				
Debt service	-	565,859	-	565,859
Capital projects	-	-	426	426
Assigned to:				
Subsequent year's expenditures	48,794	-	-	48,794
Unassigned	80,157	-	-	80,157
Total fund balances	<u>128,951</u>	<u>565,859</u>	<u>426</u>	<u>695,236</u>
Total liabilities and fund balances	<u>\$ 140,222</u>	<u>\$ 565,859</u>	<u>\$ 426</u>	<u>\$ 706,507</u>

See notes to the financial statements

**HEMINGWAY POINT COMMUNITY DEVELOPMENT DISTRICT
MIAMI-DADE COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET- GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

Fund balance - governmental funds	\$	695,236
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as position in the governmental funds. The statement of net position includes those capital assets, net of accumulated depreciation, in the assets of the government as a whole.

Cost of capital assets	966,345	
Accumulated depreciation	<u>(333,053)</u>	633,292

Liabilities not due and payable from current available resources are not reported as liabilities in the governmental fund statements. All liabilities, both current and long-term, are reported in the government-wide financial statements.

Accrued interest payable	(89,943)	
Unamortized original issue discount	16,299	
Bonds payable	<u>(3,715,000)</u>	<u>(3,788,644)</u>
Net position of governmental activities		<u>\$ (2,460,116)</u>

See notes to the financial statements

**HEMINGWAY POINT COMMUNITY DEVELOPMENT DISTRICT
MIAMI-DADE COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Projects	
REVENUES				
Assessments	\$ 255,425	\$ 337,652	\$ -	\$ 593,077
Interest	-	23,067	18	23,085
Total revenues	<u>255,425</u>	<u>360,719</u>	<u>18</u>	<u>616,162</u>
EXPENDITURES				
Current:				
General government	86,735	-	-	86,735
Maintenance and operations	143,550	-	-	143,550
Debt service:				
Principal	-	105,000	-	105,000
Interest	-	221,822	-	221,822
Total expenditures	<u>230,285</u>	<u>326,822</u>	<u>-</u>	<u>557,107</u>
Excess (deficiency) of revenues over (under) expenditures	25,140	33,897	18	59,055
Fund balances - beginning	<u>103,811</u>	<u>531,962</u>	<u>408</u>	<u>636,181</u>
Fund balances - ending	<u>\$ 128,951</u>	<u>\$ 565,859</u>	<u>\$ 426</u>	<u>\$ 695,236</u>

See notes to the financial statements

**HEMINGWAY POINT COMMUNITY DEVELOPMENT DISTRICT
MIAMI-DADE COUNTY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

Net change in fund balances - total governmental funds	\$	59,055
Amounts reported for governmental activities in the statement of activities are different because:		
Repayment of long-term liabilities are reported as expenditures in the governmental fund statements, but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.		105,000
Amortization of bond issuance discount is not recognized in the governmental fund statements, but is reported as an expense in the statement of activities.		(858)
Depreciation of capital assets is not recognized in the governmental fund statements, but is reported as an expense in the statement of activities.		(35,809)
The change in accrued interest on long-term liabilities between the current and prior fiscal year is recorded in the statement of activities, but not in the governmental fund financial statements.		<u>2,363</u>
Change in net position of governmental activities	\$	<u>129,751</u>

See notes to the financial statements

**HEMINGWAY POINT COMMUNITY DEVELOPMENT DISTRICT
MIAMI-DADE COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

Hemingway Point Community Development District ("District") was created on March 20, 2012 by Ordinance 12-18 by the Board of County Commissioners of Miami-Dade County, Florida, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue Bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected by the owners of the property within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has the responsibility for:

1. Assessing and levying assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing improvements.

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District is considered to be financially accountable and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

The basic financial statements include both government-wide and fund financial statements.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment. Operating-type special assessments for maintenance and debt service are treated as charges for services; and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not included among program revenues are reported instead as *general revenues*.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement* focus and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are to be recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Assessments

Assessments are non-ad valorem assessments on benefitted property within the District. Operating and Maintenance Assessments are based upon adopted budget and levied annually at a public hearing of the District. Debt Service Assessments are levied when Bonds are issued and assessed and collected on an annual basis. The District may collect assessments directly or utilize the uniform method of collection (Chapter 197.3632, Florida Statutes). Direct collected assessments are due as determined by annual assessment resolution adopted by the Board of Supervisors. Assessments collected under the uniform method are mailed by County Tax Collector on November 1 and due on or before March 31 of each year. Property owners may prepay a portion or all of the Debt Service Assessments on their property subject to various provisions in the Bond documents.

Assessments and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. The portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period.

The District reports the following major governmental funds:

General Fund

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

Debt Service Fund

The debt service fund is used to account for the accumulation of resources for the annual payment of principal and interest on long-term debt.

Capital Projects Fund

This fund accounts for the financial resources to be used for the acquisition or construction of major infrastructure within the District.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first for qualifying expenditures, then unrestricted resources as they are needed.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity

Restricted Assets

These assets represent cash and investments set aside pursuant to Bond covenants or other contractual restrictions.

Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand and demand deposits (interest and non-interest bearing).

The District has elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

- a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
- c) Interest bearing time deposits or savings accounts in qualified public depositories;
- d) Direct obligations of the U.S. Treasury.

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due.

The District records all interest revenue related to investment activities in the respective funds. Investments are measured at amortized cost or reported at fair value as required by generally accepted accounting principles.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets

Capital assets which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the government activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Recreational facilities	30
Equipment	7

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. Depreciation expense is not reported in the governmental fund financial statements.

Unearned Revenue

Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Long-Term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the Bonds. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Fund Equity/Net Position

In the fund financial statements, governmental funds report non spendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

The District can establish limitations on the use of fund balance as follows:

Committed fund balance – Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Assigned fund balance – Includes spendable fund balance amounts established by the Board of Supervisors that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board may also assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements are categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's Bond covenants or other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Other Disclosures

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

NOTE 3 – BUDGETARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. All annual appropriations lapse at fiscal year-end.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

- a) Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
- b) Public hearings are conducted to obtain public comments.
- c) Prior to October 1, the budget is legally adopted by the District Board.
- d) All budget changes must be approved by the District Board.
- e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
- f) Unused appropriation for annually budgeted funds lapse at the end of the year.

NOTE 4 – DEPOSITS AND INVESTMENTS

Deposits

The District's cash balances were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

Investments

The District's investments were held as follows at September 30, 2025:

	Credit Risk	Amortized Cost	Maturities
Allspring Government Money Market Fund	S&P AAAM	\$ 566,285	Weighted Average of the fund portfolio: 43 days
Total Investments		<u>\$ 566,285</u>	

Credit risk – For investments, credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investment ratings by investment type are included in the preceding summary of investments.

Concentration risk – The District places no limit on the amount the District may invest in any one issuer.

Interest rate risk – The District does not have a formal policy that limits investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates.

NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)

However, the Bond Indenture limits the type of investments held using unspent proceeds.

Fair Value Measurement – When applicable, the District measures and records its investments using fair value measurement guidelines established in accordance with GASB Statements. The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques.

These guidelines recognize a three-tiered fair value hierarchy, in order of highest priority, as follows:

- *Level 1:* Investments whose values are based on unadjusted quoted prices for identical investments in active markets that the District has the ability to access;
- *Level 2:* Investments whose inputs - other than quoted market prices - are observable either directly or indirectly; and,
- *Level 3:* Investments whose inputs are unobservable.

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the entire fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

Money market investments that have a maturity at the time of purchase of one year or less and are held by governments other than external investment pools should be measured at amortized cost. Accordingly, the District's investments have been reported at amortized cost above.

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2025 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets being depreciated				
Recreational facilities	\$ 933,504	\$ -	\$ -	\$ 933,504
Equipment	32,841	-	-	32,841
Total capital assets being depreciated	966,345	-	-	966,345
Less accumulated depreciation for:				
Recreational facilities	273,784	31,117	-	304,901
Equipment	23,460	4,692	-	28,152
Total accumulated depreciation	297,244	35,809	-	333,053
Total capital assets, being depreciated, net	669,101	(35,809)	-	633,292
Governmental activities capital assets, net	\$ 669,101	\$ (35,809)	\$ -	\$ 633,292

Depreciation expense was charged to maintenance and operations costs.

In connection with the 2013 and 2014 projects, if the amounts by which the costs of the projects or portions thereof to be conveyed by the Developer to the District pursuant to the Acquisition Agreement exceed the amounts actually paid by the District for the projects or portions thereof from proceeds of the Series 2013 and Series 2014 Bonds, it may be determined that deferred obligations exist. Upon completion of the projects, certain funds available from the Bonds may be used pay deferred obligations, as outlined in the Bond Indentures. At September 30, 2025, the District has not determined whether there is a liability for deferred obligations.

NOTE 6 – LONG-TERM LIABILITIES

Series 2013

On March 21, 2013, the District issued \$2,135,000 of Special Assessment Bonds, Series 2013. The Bonds are due November 1, 2042 with interest rates between 5.25% and 6.75%. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the District. Interest is to be paid semiannually on each May 1 and November 1, commencing November 1, 2013 and the principal is to be paid serially on each November 1, commencing November 1, 2013.

The Bonds are subject to redemption at the option of the District prior to their maturity. The Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District is in compliance with those requirements of the Bond Indenture at September 30, 2025.

Series 2014

On October 1, 2014, the District issued \$2,500,000 of Special Assessment Bonds, Series 2014. The Bonds are due November 1, 2044 with interest rates between 4.625% and 5.5%. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the District. Interest is to be paid semiannually on each May 1 and November 1, commencing May 1, 2015 and the principal is to be paid serially on each November 1, commencing November 1, 2015.

The Bonds are subject to redemption at the option of the District prior to their maturity. The Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District is in compliance with those requirements of the Bond Indenture at September 30, 2025.

Long-term Debt Activity

Changes in long-term liability activity for the fiscal year ended September 30, 2025 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Bonds payable:					
Series 2013	\$ 1,735,000	\$ -	\$ 50,000	\$ 1,685,000	\$ 50,000
Series 2014	2,085,000	-	55,000	2,030,000	60,000
Less: original issue discount	17,157	-	858	16,299	-
Total	<u>\$ 3,802,843</u>	<u>\$ -</u>	<u>\$ 104,142</u>	<u>\$ 3,698,701</u>	<u>\$ 110,000</u>

NOTE 6 – LONG-TERM LIABILITIES (Continued)

Long-term Debt Activity (Continued)

At September 30, 2025, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2026	\$ 110,000	\$ 214,363	\$ 324,363
2027	120,000	207,800	327,800
2028	125,000	200,800	325,800
2029	135,000	193,363	328,363
2030	140,000	185,675	325,675
2031-2035	825,000	795,200	1,620,200
2036-2040	1,105,000	503,175	1,608,175
2041-2045	1,155,000	133,838	1,288,838
Total	<u>\$ 3,715,000</u>	<u>\$ 2,434,214</u>	<u>\$ 6,149,214</u>

NOTE 7 – DEVELOPER TRANSACTIONS

The Developer owns a portion of land within the District; therefore, assessment revenues in the general and debt service funds include the assessments levied on those lots owned by the Developer.

NOTE 8 – CONCENTRATION

The District's activity is dependent upon the continued involvement of the Developer, the loss of which could have a material adverse effect on the District's operations.

NOTE 9 – MANAGEMENT COMPANY

The District has contracted with a management company to perform management advisory services, which include financial and accounting services. Certain employees of the management company also serve as officers of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, computer and other administrative costs.

NOTE 10 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. There were no settled claims during the past three years.

**HEMINGWAY POINT COMMUNITY DEVELOPMENT DISTRICT
MIAMI-DADE, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

	Budgeted Amounts Original & Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Assessments	\$ 253,746	\$ 255,425	\$ 1,679
Total revenues	253,746	255,425	1,679
EXPENDITURES			
Current:			
General government	94,990	86,735	8,255
Maintenance	201,262	143,550	57,712
Total expenditures	296,252	230,285	65,967
Excess (deficiency) of revenues over (under) expenditures	(42,506)	25,140	67,646
OTHER FINANCING SOURCES (USES)			
Carry forward surplus	42,506	-	(42,506)
Total other financing sources (uses)	42,506	-	(42,506)
Net change in fund balance	\$ -	25,140	\$ 25,140
Fund balance - beginning		103,811	
Fund balance - ending		\$ 128,951	

See notes to required supplementary information

**HEMINGWAY POINT COMMUNITY DEVELOPMENT DISTRICT
MIAMI-DADE COUNTY, FLORIDA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements.

The legal level of budgetary control, the level at which expenditures may not exceed budget is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2025.

**HEMINGWAY POINT COMMUNITY DEVELOPMENT DISTRICT
MIAMI-DADE COUNTY, FLORIDA
OTHER INFORMATION – DATA ELEMENTS
REQUIRED BY FLORIDA STATUTE 218.39(3)(C)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025
UNAUDITED**

<u>Element</u>	<u>Comments</u>
Number of District employees compensated in the last pay period of the District's fiscal year being reported.	5
Number of independent contractors compensated to whom nonemployee compensation was paid in the last month of the District's fiscal year being reported.	9
Employee compensation	\$3,200
Independent contractor compensation	\$17,513
Construction projects to begin on or after October 1; (>\$65K)	\$0
Budget variance report	See the Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund
Ad Valorem taxes;	Not applicable
Non ad valorem special assessments;	
Special assessment rate	Operations and Maintenance - \$832.09 Series 2013 - Debt - \$1,045.70 Series 2014 - Debt - \$1,165.28
Special assessments collected	\$593,077
Outstanding Bonds:	
Series 2013, due November 1, 2042	\$1,685,000
Series 2014, due November 1, 2044	\$2,030,000



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Supervisors
Hemingway Point Community Development District
Miami-Dade County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Hemingway Point Community Development District, Miami-Dade County, Florida (the "District") as of and for the fiscal year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated January 7, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

January 7, 2026



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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE
REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY
RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

To the Board of Supervisors
Hemingway Point Community Development District
Miami-Dade County, Florida

We have examined Hemingway Point Community Development District, Miami-Dade County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2025. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2025.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Board of Supervisors of Hemingway Point Community Development District, Miami-Dade County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

January 7, 2026



**MANAGEMENT LETTER PURSUANT TO THE RULES OF
THE AUDITOR GENERAL FOR THE STATE OF FLORIDA**

To the Board of Supervisors
Hemingway Point Community Development District
Miami-Dade County, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of Hemingway Point Community Development District, Miami-Dade County, Florida ("District") as of and for the fiscal year ended September 30, 2025 and have issued our report thereon dated January 7, 2026.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Florida Auditor General.

Other Reports and Schedule

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and Compliance and Other Matters based on an audit of the financial statements performed in accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated January 7, 2026, should be considered in conjunction with this management letter.

Purpose of this Letter

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General for the State of Florida. Accordingly, in connection with our audit of the financial statements of the District, as described in the first paragraph, we report the following:

- I. Current year findings and recommendations.**
- II. Status of prior year findings and recommendations.**
- III. Compliance with the Provisions of the Auditor General of the State of Florida.**

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, as applicable, management, and the Board of Supervisors of Hemingway Point Community Development District, Miami-Dade County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank Hemingway Point Community Development District, Miami-Dade County, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements and the courtesies extended to us.

January 7, 2026

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Unless otherwise required to be reported in the auditor's report on compliance and internal controls, the management letter shall include, but not be limited to the following:

1. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2024.

2. Any recommendations to improve the local governmental entity's financial management.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2025.

3. Noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2025.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.
5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.
6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2025. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.
7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 23.

LAW OFFICES
BILLING  **COCHRAN**
ESTABLISHED 1977

KENNETH W. MORGAN, JR.
MICHAEL J. PAWELCZYK
MANUEL R. COMRAS
ANDREW A. RIEF
JEFFERY R. LAWLEY
GINGER E. WALD
SCOTT C. COCHRAN
ALINE O. MARCANTONIO
JOHN C. WEBBER

STEVEN F. BILLING (1947-1998)
HAYWARD D. GAY (1943-2007)

BILLING COCHRAN, P.A.
LAS OLAS SQUARE, SUITE 600
515 EAST LAS OLAS BOULEVARD
FORT LAUDERDALE, FLORIDA 33301
(954) 764-7150
(954) 764-7279 FAX

PGA NATIONAL OFFICE CENTER
300 AVENUE OF THE CHAMPIONS, SUITE 270
PALM BEACH GARDENS, FLORIDA 33418
(561) 659-5970
(561) 659-6173 FAX

WWW.BILLINGCOCHRAN.COM
PLEASE REPLY TO: FORT LAUDERDALE

CHRISTINE A. BROWN
GABRIELLA A. FERNANDEZ PEREZ
MARLENE E. GONZALEZ
LORI B. LEWELLEN
LIZA E. SMOKER
LUCAS A. WILLIAMS

OF COUNSEL:
CLARK J. COCHRAN, JR.
SUSAN F. DELEGAL
DENNIS E. LYLES
BRUCE M. RAMSEY
RICHARD T. WOUFLE

February 3, 2026

VIA E-MAIL ONLY – BQuesada@gmssf.com

Mr. Ben Quesada
District Manager
Governmental Management Services
5385 N. Nob Hill Road
Sunrise, FL 33351

**Re: Adjustment to District Counsel Fee Structure
Hemingway Point Community Development District
Our File: 902.07145**

Dear Ben:

This firm's current fee structure has been in place since 2012. Although we are certainly mindful of the necessity to keep increases in the District's expenses, including the cost of legal services, to a minimum, it has become necessary for us to adjust our hourly rates effective, October 1, 2026, as follows:

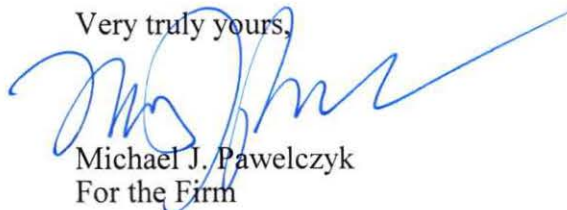
- Attorneys/Partners: \$300.00 per hour
- Attorneys/Associates: \$250.00 per hour

This hourly fee structure will be adjusted on a periodic basis in connection with the District's budget process no later than every third Fiscal Year to reflect changes in the Consumer Price Index published by the U. S. Department of Labor.

Mr. Ben Quesada
February 3, 2026
Page 2

Naturally, should you feel you have any questions or require any further information in support of this adjustment you should feel free to contact me at your convenience. As I think you are aware, we very much appreciate the opportunity to serve as District Counsel as well as your courtesy and cooperation with regard to the necessity of what we believe to be both infrequent and reasonable adjustments to our schedule of professional fees.

Very truly yours,



Michael J. Pawelczyk
For the Firm

MJP/jmp

cc: Jennifer McConnell, GMS (via email only)



8935 NW 35 Lane, Suite 101 Doral, FL 33172
Tel (305) 640-1345
Email Alvarez@AlvarezEng.com
Website www.alvarezeng.com

January 2, 2026

Board of Supervisors
Hemingway Point Community Development District
Attn: District Manager Ben Quesada
Governmental Management Services
5385 N Nob Hill Road
Sunrise, FL 33351

Reference: Hemingway Point Community Development District
Alvarez Engineers Personnel Billing Rates

Via: Email Only: BQuesada@gmssf.com


Dear Board of Supervisors,

In accordance with the terms of the Engineering Agreement, dated October 24, 2018, between Alvarez Engineers, Inc. and the CDD, I would like to respectfully request the Board of Supervisors to consider updating our hourly personnel billing rates and staff classifications to our proposed 2026 rates as shown in the attached table.

With this proposed adjustment, we do not expect to exceed the Engineering budget adopted by the Board of Supervisors for fiscal year 2026.

Please let me know if you have any questions or if you would like to discuss this further.

Sincerely,

Signed by:

91E21FBBCEDD4E0...
Juan R. Alvarez, President
Alvarez Engineers, Inc.



8935 NW 35 Lane, Suite 101 Doral, FL 33172

Tel (305) 640-1345

Email Alvarez@AlvarezEng.com

Website www.alvarezeng.com

Hemingway Point CDD			
Current 2018 Rates		Proposed 2026 Rates	
Principal	\$ 210.00	Principal	\$ 240.00
Chief Engineer	\$ 210.00	Chief Engineer	\$ 230.00
Senior Engineer	\$ 180.00	Project Manager	\$ 215.00
Senior Project Engineer	\$ 155.00	Senior Engineer	\$ 185.00
Project Manager	\$ 155.00	Engineer 2	\$ 165.00
Project Engineer	\$ 135.00	Engineer 1	\$ 155.00
Engineer	\$ 130.00	Electrical Engineer	\$ 155.00
Computer Aided Design and Drafter (CADD)	\$ 98.00	Engineer Intern	\$ 140.00
Engineering Technician	\$ 88.00	Senior Designer	\$ 120.00
Senior Administrative	\$ 83.00	CADD/Computer Technician	\$ 105.00
Administrative	\$ 52.00	Senior Engineering Technician	\$ 110.00
		Engineering Technician	\$ 100.00
		Senior Administrative	\$ 95.00
		Administrative	\$ 70.00

Staff Classification	Definition
Principal	
Chief Engineer	Professional Engineer with 15+ years of experience
Project Manager	Professional Engineer with 10+ years of experience
Senior Engineer	Professional Engineer with 10+ years of experience (production)
Engineer 2	Professional Engineer with 5+ years of experience
Engineer 1	Professional Engineer with 0+ years of experience
Electrical Engineer	Electrical Engineer with 2+ years of post-graduate experience
Engineer Intern	Entry level with engineering degree; Engineering Intern License
Senior Designer	15+ years of design experience, non-registered
CADD/Computer Technician	Design and Drafting with 1+ years of experience
Senior Engineering Technician	5+ years of experience
Engineering Technician	Entry level with 0-4 years of experience
Senior Administrative	Degreed executive assistant with 8+ years of experience
Administrative	Secretary / Clerical



Hemingway Point CDD

FIELD REPORT



February 25, 2026

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

Christmas Lights



- Christmas décor was removed.
- Light removal on the palms pending.

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

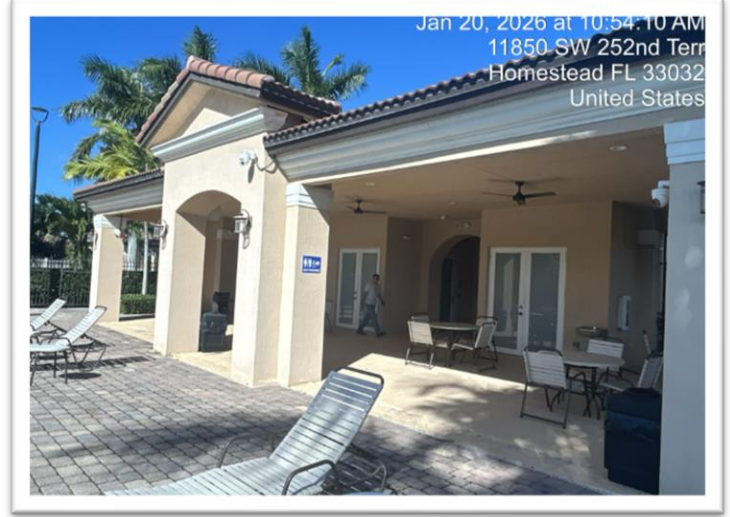
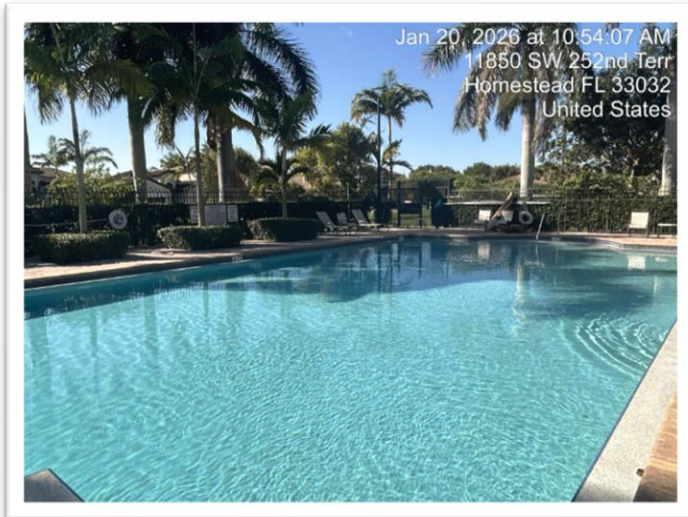
Landscaping



- Landscaping was maintained by Nicoya Landscaping.
- Winter annuals were installed at the main entrance median.

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

POOL



- Pool was maintained by Florida's Bright and Blue Pools.
- Pool entrance reader and men's room door lock mechanism were replaced.

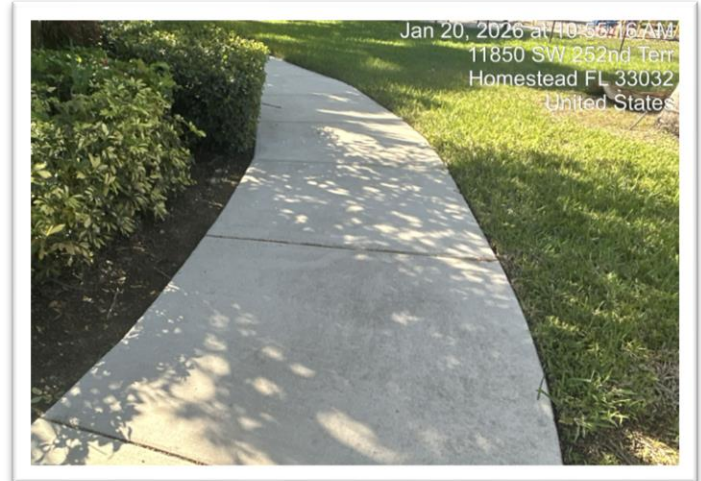
Governmental Management Services-South Florida, LLC
5385 N. Nob Hill Road Sunrise, FL 33351

FIELD MAINTENANCE

Before

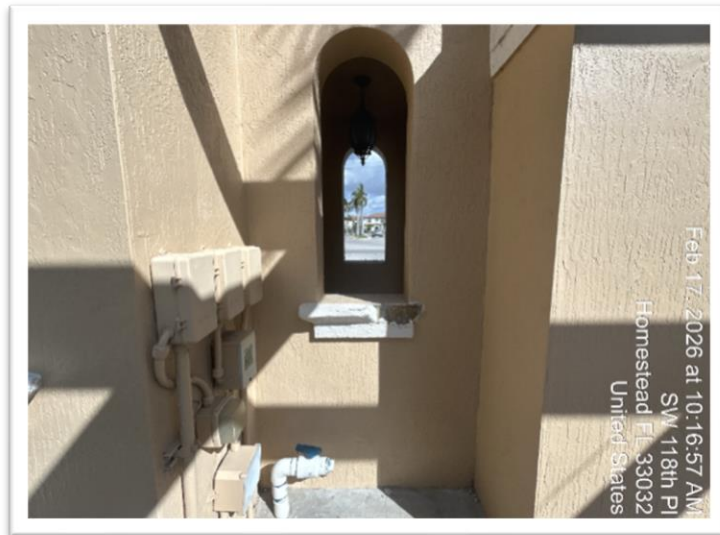


After

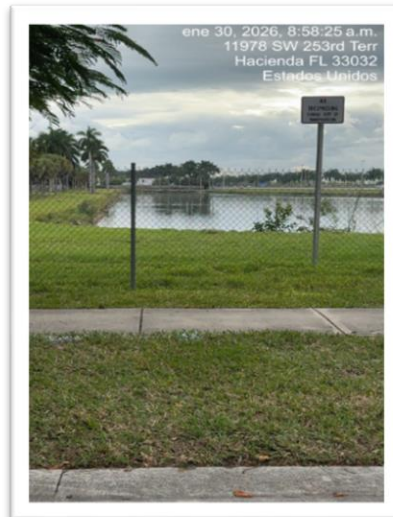
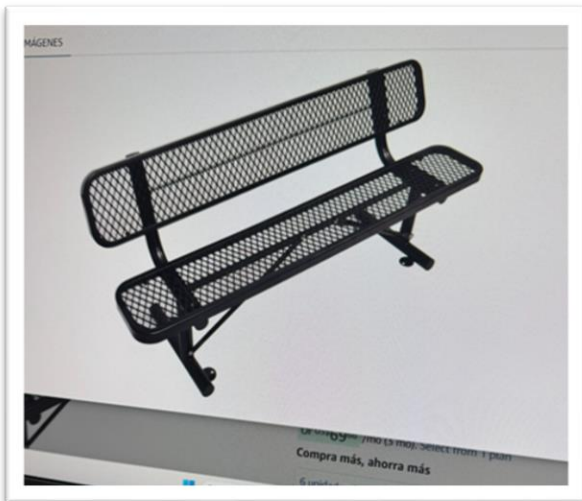


- Sidewalks were pressure cleaned by janitorial staff.

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

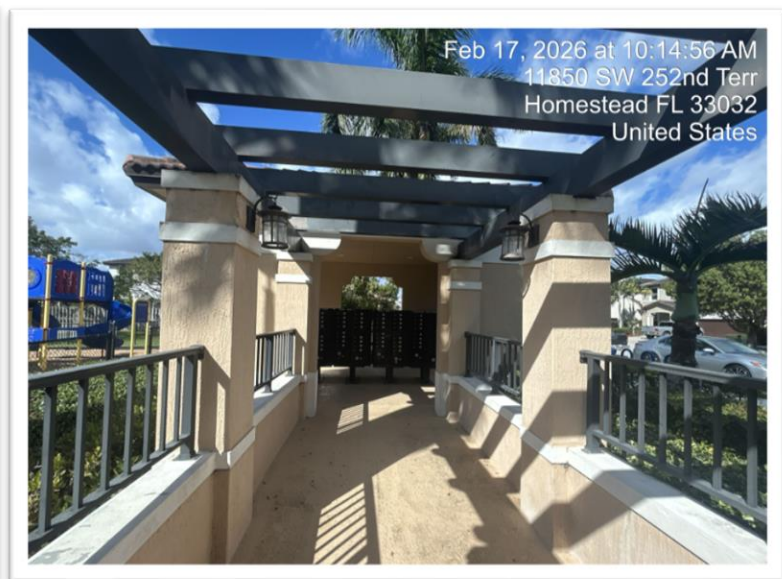


- Damaged stucco will be repaired.



- Possible bench seating area location (Supervisor request).

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



- Playground was pressure washed.
- Playground mulch ordered. Delivery pending.

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

Exhibit A



January 30, 2026
 Page 1 of 2

**Proposal for Extra Work at
 Hemingway Point CDD**

Property Name	Hemingway Point CDD	Contact	Ben Quesada
Property Address	11861 SW 248th Terr Homestead, FL 33032	To	Hemingway Point CDD
		Billing Address	5385 N Nob Hill Rd Sunrise, FL 33351
Project Name	Hemingway Point Coconut Palm Pruning		
Project Description	Coconut Palm Pruning (Biannual) in Medians		

Scope of Work

Biannual coconut palm pruning services to maintain health, safety, and appearance of all designated coconut palms on site. Each service cycle will include removal of dead, dying, broken, and hazardous fronds, seed pods, and coconuts, as well as selective pruning as needed to reduce risk of falling debris while maintaining proper palm form and canopy balance.

Pricing is \$1,500 per pruning cycle, with two (2) service cycles per year.

QTY	UoM/Size	Material/Description	Unit Price	Total
2.00	EACH	Biannual Coconut Palm Pruning in medians	\$1,500.00	\$3,000.00

For internal use only

SO# 8842871
 JOB# 352104795
 Service Line 300

Total Price \$3,000.00

THIS IS NOT AN INVOICE

This proposal is valid for thirty (30) days unless otherwise approved by Contractor's Senior Vice President
 4125 E. Mokey Dr., Homestead, FL 33033 ph. (305) 259-0011 fax (305) 258-0829

Governmental Management Services-South Florida, LLC

5385 N. Nob Hill Road Sunrise, FL 33351

Hemingway Point
COMMUNITY DEVELOPMENT DISTRICT

Fiscal Year 2026
Check Register

10/1/25 - 1/31/26

<i>Date</i>	<i>check #'s</i>	<i>Amount</i>
10/1 - 10/31	1620 - 1635	\$36,882.83
11/1 - 11/30	1636 - 1649	38,542.78
12/1 - 12/31	1650 - 1667	341,412.46
1/1 - 1/31	1668 - 1681	18,933.59
TOTAL		\$435,771.66

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
10/03/25	00058	9/29/25	19370	202509	320	53800	46400		TRASH BAGS/GLOVES/CLEANER	*	236.89		
									DISCOUNT LIGHTING & SUPPLIES, INC.			236.89	001620
10/03/25	00012	9/28/25	30338	202510	310	51300	45000		INSURANCE FY 2026	*	8,084.00		
		9/28/25	30338	202510	320	53800	45000		INSURANCE FY 2026	*	6,919.00		
									EGIS INSURANCE & RISK ADVISORS			15,003.00	001621
10/03/25	00028	9/22/25	0221367	202509	320	53800	46500		REPLACED PUMP BASKETS	*	226.50		
									FLORIDA'S BRIGHT & BLUE POOLS			226.50	001622
10/03/25	00073	10/02/25	10022025	202509	320	53800	46300		RESTRM/POOL/DOGGY STN	*	450.00		
									CARMEN HERNANDEZ			450.00	001623
11/12/25	00073	10/02/25	10022025	202509	320	53800	46300		RESTRM/POOL/DOGGY STN	V	450.00-		
									CARMEN HERNANDEZ			450.00-	001623
10/03/25	00078	9/30/25	IN53303	202509	310	51300	48000		NOTICE OF MEETINGS	*	334.32		
									MCCLATCHY COMPANY LLC			334.32	001624
10/03/25	00040	10/01/25	2495	202510	320	53800	46200		OCT 25 - LANDSCAPE MAINT	*	1,600.00		
									NICOYA LAWNSCAPING, INC.			1,600.00	001625
10/03/25	00053	9/22/25	29885	202509	320	53800	46000		REP BRACKETS/STUCCO/TRIM	*	1,110.00		
		9/29/25	29889	202509	320	53800	46000		CLEAN/PAINT ENT STRUCTURE	*	1,900.00		
									ORTIZ CONSTRUCTION SERVICES			3,010.00	001626
10/14/25	00006	9/30/25	195533	202509	310	51300	31500		SEP 25 - GENERAL COUNSEL	*	500.00		
									BILLING COCHRAN, P.A.			500.00	001627
10/14/25	00028	10/01/25	0221334	202510	320	53800	46500		OCT 25 - POOL SERVICE	*	520.00		
		10/01/25	0221404	202510	320	53800	46500		POOL LEAK DETECTION TEST	*	995.00		
									FLORIDA'S BRIGHT & BLUE POOLS			1,515.00	001628

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
10/14/25	00001	9/15/25	227	202510	310	310-51300	31400			*	1,156.00		
									ASSESSMENT ROLL CERT FY26				
10/01/25		228		202510	310	310-51300	34000			*	3,785.00		
									OCT 25 - MGMT FEES				
10/01/25		228		202510	310	310-51300	35100			*	48.17		
									OCT 25 - COMPUTER TIME				
10/01/25		228		202510	310	310-51300	31300			*	240.75		
									OCT 25 - DISSEMINATION				
10/01/25		228		202510	310	310-51300	49500			*	102.08		
									OCT 25 - WEBSITE ADMIN				
10/01/25		228		202510	310	310-51300	42000			*	9.62		
									OCT 25 - POSTAGE				
10/01/25		229		202510	320	53800	34000			*	1,225.00		
									OCT 25 - FIELD SERVICES				
									GMS-SF, LLC			6,566.62	001629
10/14/25	00065	10/03/25	25-009	202509	320	53800	34500			*	1,440.00		
									SEP 25 - SECURITY				
									1ST CHOICE SECURITY LLC			1,440.00	001630
10/16/25	00010	10/13/25	04890-39	202509	320	53800	43000			*	402.10		
									11850 SW 252ND TER#CLBHSE				
		10/13/25	16670-96	202509	320	53800	43000			*	59.15		
									11880 SW 248TH ST#GRDHSE				
									FPL			461.25	001631
10/16/25	00028	9/18/25	221353	202509	320	53800	46500			*	1,686.64		
									FILTER CARTRIDGES				
		9/22/25	0221366	202509	320	53800	46500			*	743.01		
									DOH REQUIREMENTS				
		9/22/25	0221368	202509	320	53800	46500			*	542.60		
									FILTERS AIR RELIEF				
									FLORIDA'S BRIGHT & BLUE POOLS			2,972.25	001632
10/16/25	00053	10/14/25	29898	202510	320	53800	46000			*	1,400.00		
									REP GLASS TERRACE DOORS				
									ORTIZ CONSTRUCTION SERVICES			1,400.00	001633
10/23/25	00009	10/01/25	93217	202510	310	51300	54000			*	175.00		
									SPECIAL DISTRICT FEE FY26				
									FLORIDACOMMERCE			175.00	001634
10/23/25	00081	10/01/25	20091066	202510	320	53800	43200			*	1,442.00		
									11850 SW 252 TER				
									MIAMI-DADE DEPT.OF SOLID WASTE MGMT			1,442.00	001635
									HEMP HEMINGWAY PT SRINKUS				

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
11/06/25	00028	11/01/25	0221436	202511	320-53800-46500				*	520.00		
			NOV 25 - POOL SERVICE					FLORIDA'S BRIGHT & BLUE POOLS			520.00	001636
11/06/25	00001	11/01/25	232	202511	320-53800-34000				*	1,225.00		
			NOV 25 - FIELD SERVICES									
		11/01/25	233	202511	310-51300-34000				*	3,785.00		
			NOV 25 - MGMT FEES									
		11/01/25	233	202511	310-51300-35100				*	48.17		
			NOV 25 - COMPUTER TIME									
		11/01/25	233	202511	310-51300-31300				*	240.75		
			NOV 25 - DISSEMINATION									
		11/01/25	233	202511	310-51300-49500				*	102.08		
			NOV 25 - WEBSITE ADMIN									
		11/01/25	233	202511	310-51300-42000				*	9.62		
			NOV 25 - POSTAGE					GMS-SF, LLC			5,410.62	001637
11/06/25	00040	11/01/25	2517	202511	320-53800-46200				*	1,600.00		
			NOV 25 - LANDSCAPE MAINT					NICOYA LAWNSCAPING, INC.			1,600.00	001638
11/06/25	00053	8/16/25	29840	202508	320-53800-46000				*	1,640.00		
			REPAIR FENCE AROUND POOL									
		10/31/25	29918	202510	320-53800-46000				*	4,050.00		
			PRES CLN CURB/RPLC LIGHTS					ORTIZ CONSTRUCTION SERVICES			5,690.00	001639
11/06/25	00065	11/03/25	25-010	202510	320-53800-34500				*	1,280.00		
			OCT 25- SECURITY					1ST CHOICE SECURITY LLC			1,280.00	001640
11/12/25	00073	11/12/25	11122025	202510	320-53800-46300				*	750.00		
			RESTRM/POOL/DOGGY STN					CARMEN HERNANDEZ			750.00	001641
11/12/25	00073	10/02/25	10022025	202509	320-53800-46300				*	450.00		
			RESTRM/POOL/DOGGY STN					CARMEN HERNANDEZ			450.00	001642
11/18/25	00006	10/31/25	195913	202510	310-51300-31500				*	1,485.00		
			OCT 25 - GENERAL COUNSEL					BILLING COCHRAN, P.A.			1,485.00	001643
11/18/25	00010	11/11/25	04890-39	202510	320-53800-43000				*	501.29		
			11850 SW 252ND TER#CLBHSE					HEMP HEMINGWAY PT SRINKUS				

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
11/11/25		16670-96	202510	320-53800-43000					FPL	*	116.40	617.69	001644
11/25/25	00075	10/06/25	2485765	202510	310-51300-32300				TRUSTEE FEES 2014	*	4,500.00	4,500.00	001645
11/25/25	00028	12/01/25	0221518	202512	320-53800-46500				DEC 25 - POOL SERVICE	*	520.00	520.00	001646
11/25/25	00016	11/25/25	11252025	202511	300-20700-10100				TRANS TAX RECEIPTS SER13	*	4,456.63	4,456.63	001647
11/25/25	00025	11/25/25	11252025	202511	300-20700-10100				TRANS TAX RECEIPTS SER14	*	7,182.84	7,182.84	001648
11/25/25	00040	11/17/25	2535	202511	320-53800-49400				POINSETTIA LANDSCAPE	*	1,888.00		
		11/20/25	2537	202511	320-53800-46200				THATCH PALM CLEAN UP	*	1,372.00		
		11/20/25	2538	202511	320-53800-46200				LANDSC UPG/PALMS	*	820.00		
									NICOYA LAWNSCAPING, INC.			4,080.00	001649
12/04/25	00001	12/01/25	234	202512	320-53800-34000				DEC 25 - FIELD SERVICES	*	1,225.00		
		12/01/25	235	202512	310-51300-34000				DEC 25 - MGMT FEES	*	3,785.00		
		12/01/25	235	202512	310-51300-35100				DEC 25 - COMPUTER TIME	*	48.17		
		12/01/25	235	202512	310-51300-31300				DEC 25 - DISSEMINATION	*	240.75		
		12/01/25	235	202512	310-51300-49500				DEC 25 - WEBSITE ADMIN	*	102.08		
		12/01/25	235	202512	310-51300-42000				DEC 25 - POSTAGE	*	10.36		
									GMS-SF, LLC			5,411.36	001650
12/04/25	00016	12/02/25	12022025	202512	300-20700-10100				TRANS TAX RECEIPTS SER13	*	1,987.67	1,987.67	001651

HEMP HEMINGWAY PT SRINKUS

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
12/04/25	00025	12/02/25	12022025	202512	300	20700	10100		HEMINGWAY POINT CDD C/O WELLS FARGO	*	3,322.44	3,322.44	001652
			TRANS TAX RECEIPTS SER14										
12/04/25	00040	12/01/25	2541	202512	320	53800	46200		NICOYA LAWNSCAPING, INC.	*	1,600.00	1,600.00	001653
			DEC 25 - LANDSCAPE MAINT										
12/04/25	00065	12/01/25	25-011	202511	320	53800	34500		1ST CHOICE SECURITY LLC	*	1,720.00	1,720.00	001654
			NOV 25- SECURITY										
12/10/25	00006	11/30/25	196233	202511	310	51300	31500		BILLING COCHRAN, P.A.	*	500.00	500.00	001655
			NOV 25 - GENERAL COUNSEL										
12/10/25	00005	12/02/25	9-087-55	202511	310	51300	42000		FEDEX	*	52.40	52.40	001656
			DELIVERIES THRU 11/25/25										
12/10/25	00016	12/08/25	12082025	202512	300	20700	10100		HEMINGWAY POINT CDD C/O WELLS FARGO	*	155,038.13	155,038.13	001657
			TRANS TAX RECEIPTS SER13										
12/10/25	00025	12/08/25	12082025	202512	300	20700	10100		HEMINGWAY POINT CDD C/O WELLS FARGO	*	151,725.14	151,725.14	001658
			TRANS TAX RECEIPTS SER14										
12/10/25	00024	11/26/25	21322812	202511	320	53800	43100		MIAMI-DADE WATER & SEWER DEPARTMENT	*	5,503.59	5,503.59	001659
			11850 SW 252ND TER										
12/10/25	00053	12/08/25	29946	202512	320	53800	46000		ORTIZ CONSTRUCTION SERVICES	*	550.00	550.00	001660
			RPLC ELEC OUTLET/MBOX LGT										
12/11/25	00082	11/22/25	INV22486	202511	320	53800	49400		HOLIDAY OUTDOOR DECOR	*	5,083.00	5,083.00	001661
			HOLIDAY LIGHTING										
12/15/25	00010	12/10/25	04890-39	202511	320	53800	43000		FPL	*	556.37		
			11850 SW 252ND TER#CLBHSE										
		12/10/25	16670-96	202511	320	53800	43000			*	99.38		
			11880 SW 248TH ST#GRDHSE										
												655.75	001662

HEMP HEMINGWAY PT SRINKUS

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
12/18/25	00057	10/02/25	6356	202510	320	53800	34500			*	2,550.00		
			3RD QTR - SRVC AGREEMENT										
		12/17/25	6547	202512	320	53800	34500			*	2,550.00		
			4TH QTR - SRVC AGREEMENT										
DML SECURITY SYSTEMS												5,100.00	001663
12/23/25	00054	12/20/25	9613510	202512	320	53800	49000			*	1,570.00		
			IRRIGATION REPAIRS										
BRIGHTVIEW LANDSCAPE SERVICES, INC.												1,570.00	001664
12/23/25	00005	12/16/25	9-104-15	202512	310	51300	42000			*	53.15		
			DELIVERIES THRU 12/05/25										
FEDEX												53.15	001665
12/23/25	00028	1/01/26	221609	202601	320	53800	46500			*	546.00		
			JAN 26 - POOL SERVICE										
FLORIDA'S BRIGHT & BLUE POOLS												546.00	001666
12/23/25	00016	12/23/25	12232025	202512	300	20700	10100			*	993.83		
			TRANS TAX RECEIPTS SER13										
HEMINGWAY POINT CDD C/O WELLS FARGO												993.83	001667
1/06/26	00005	12/30/25	9-121-84	202512	310	51300	42000			*	52.50		
			DELIVERIES THRU 12/24/25										
FEDEX												52.50	001668
1/06/26	00001	1/01/26	236	202601	320	53800	34000			*	1,225.00		
			JAN 26 - FIELD SERVICES										
		1/01/26	237	202601	310	51300	34000			*	3,785.00		
			JAN 26 - MGMT FEES										
		1/01/26	237	202601	310	51300	35100			*	48.17		
			JAN 26 - COMPUTER TIME										
		1/01/26	237	202601	310	51300	31300			*	240.75		
			JAN 26 - DISSEMINATION										
		1/01/26	237	202601	310	51300	49500			*	102.08		
			JAN 26 - WEBSITE ADMIN										
		1/01/26	237	202601	310	51300	42000			*	8.88		
			JAN 26 - POSTAGE										
		1/01/26	237	202601	310	51300	42500			*	.15		
			JAN 26 - COPIES										
GMS-SF, LLC												5,410.03	001669
1/06/26	00014	1/05/26	28434	202601	310	51300	32200			*	5,200.00		
			AUDIT FYE 9/30/25										
GRAU & ASSOCIATES												5,200.00	001670

HEMP HEMINGWAY PT SRINKUS

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
1/06/26	00040	1/01/26	2559	202601	320	53800	46200		NICOYA LAWNSCAPING, INC.	*	1,600.00	1,600.00	001671
			JAN 26 - LANDSCAPE MAINT										
1/07/26	00073	1/06/25	01062026	202512	320	53800	46300		CARMEN HERNANDEZ	*	600.00		
			RESTRM/POOL/DOGGY STN										
		1/06/25	01062026	202601	320	53800	46300		CARMEN HERNANDEZ	*	400.00	1,000.00	001672
			PRSS CLN WLKNG/MAIL AREA										
1/09/26	00058	1/06/26	19520	202601	320	53800	46400		DISCOUNT LIGHTING & SUPPLIES, INC.	*	195.33	195.33	001673
			GLOVES/CLEANER/DOGGIE BAG										
1/14/26	00006	12/31/25	196758	202512	310	51300	31500		BILLING COCHRAN, P.A.	*	500.00	500.00	001674
			DEC 25 - GENERAL COUNSEL										
1/14/26	00053	11/10/25	29924	202511	320	53800	46000		ORTIZ CONSTRUCTION SERVICES	*	650.00	650.00	001675
			RPLC PHOTO CELLS/OUTDR LT										
1/15/26	00057	1/13/26	6618-1	202601	320	53800	34500		DML SECURITY SYSTEMS	*	460.75	460.75	001676
			HID READER										
1/15/26	00010	1/10/26	04890-39	202512	320	53800	43000		FPL	*	619.12	761.07	001677
			11850 SW 252ND TER#CLBHSE										
		1/10/26	16670-96	202512	320	53800	43000		FPL	*	141.95		
			11880 SW 248TH ST#GRDHSE										
1/15/26	00016	1/14/26	01142026	202601	300	20700	10100		HEMINGWAY POINT CDD C/O WELLS FARGO	*	255.73	255.73	001678
			TRANS TAX RECEIPTS SER13										
1/15/26	00025	1/14/26	01142026	202601	300	20700	10100		HEMINGWAY POINT CDD C/O WELLS FARGO	*	1,403.18	1,403.18	001679
			TRANS TAX RECEIPTS SER14										
1/23/26	00053	1/20/26	29967	202601	320	53800	46000		ORTIZ CONSTRUCTION SERVICES	*	165.00	165.00	001680
			RP TRASH CAN & CLMN LAMP										
1/23/26	00065	1/15/26	25-012	202512	320	53800	34500		1ST CHOICE SECURITY LLC	*	1,280.00	1,280.00	001681
			DEC 25- SECURITY										
TOTAL FOR BANK A											435,771.66		
HEMP HEMINGWAY PT SRINKUS													

CHECK DATE	VEND#INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK..... AMOUNT #
TOTAL FOR REGISTER						435,771.66	

HEMP HEMINGWAY PT SRINKUS

Hemingway Point
Community Development District

Unaudited Financial Reporting
January 31, 2026



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Hemingway Point
Community Development District
Combined Balance Sheet
January 31, 2026

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Capital Project Fund</i>	<i>Totals Governmental Funds</i>
Assets:				
<u>Cash:</u>				
Operating Account	\$ 276,615	\$ -	\$ -	\$ 276,615
<u>Investments:</u>				
Series 2013				
Reserve	-	84,045	-	84,045
Interest	-	25	-	25
Revenue	-	270,818	-	270,818
Sinking	-	45	-	45
Construction	-	-	418	418
Series 2014				
Reserve	-	86,134	-	86,134
Interest	-	18	-	18
Revenue	-	238,251	-	238,251
Sinking	-	27	-	27
Construction	-	-	14	14
Total Assets	\$ 276,615	\$ 679,364	\$ 432	\$ 956,410
Liabilities:				
Accounts Payable	\$ 1,352	\$ -	\$ -	\$ 1,352
Total Liabilities	\$ 1,352	\$ -	\$ -	\$ 1,352
Fund Balance:				
Restricted for:				
Debt Service	\$ -	\$ 679,364	\$ -	\$ 679,364
Capital Project	-	-	432	432
Unassigned	275,263	-	-	275,263
Total Fund Balances	\$ 275,263	\$ 679,364	\$ 432	\$ 955,058
Total Liabilities & Fund Balance	\$ 276,615	\$ 679,364	\$ 432	\$ 956,410

Hemingway Point
Community Development District
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending January 31, 2026

	Adopted Budget	Prorated Budget Thru 01/31/26	Actual Thru 01/31/26	Variance
Revenues:				
Special Assessments - Tax Roll	\$ 253,746	\$ 246,926	\$ 246,926	\$ -
Total Revenues	\$ 253,746	\$ 246,926	\$ 246,926	\$ -
Expenditures:				
<u>General & Administrative:</u>				
Supervisor Fees	\$ 8,000	\$ 2,667	\$ 1,000	\$ 1,667
PR-FICA	612	204	77	128
Engineering	2,500	833	-	833
Attorney	11,000	3,667	2,985	682
Annual Audit	5,200	5,200	5,200	-
Assessment Administration	1,156	1,156	1,156	-
Dissemination Agent	2,889	963	963	-
Trustee Fees	8,000	8,000	4,500	3,500
Management Fees	45,420	15,140	15,140	-
Information Technology	578	193	193	-
Website Maintenance	1,225	408	408	-
Telephone	50	17	-	17
Postage & Delivery	1,250	417	197	220
Insurance General Liability	9,079	9,079	8,084	995
Printing & Binding	500	167	0	167
Legal Advertising	1,500	500	-	500
Other Current Charges	500	167	51	116
Office Supplies	150	50	-	50
Dues, Licenses & Subscriptions	175	175	175	-
Property Taxes	-	-	-	-
Total General & Administrative	\$ 99,784	\$ 49,001	\$ 40,128	\$ 8,873

Hemingway Point
Community Development District
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending January 31, 2026

	Adopted Budget	Prorated Budget Thru 01/31/26	Actual Thru 01/31/26	Variance
<u>Operations & Maintenance</u>				
Maintenance Expenditures				
Field Management	\$ 14,700	\$ 4,900	\$ 4,900	\$ -
Security Patrol/Monitoring	27,000	9,000	9,841	(841)
Security System Hardware	2,500	833	-	833
Phone/Internet	2,500	833	-	833
Electric	7,500	2,500	2,035	465
Water	6,500	2,167	5,504	(3,337)
Garage	-	-	1,442	(1,442)
Property Insurance	7,290	7,290	6,919	371
Repairs & Maintenance	20,000	6,667	6,815	(148)
Landscape Maintenance	25,000	8,333	8,592	(259)
Tree Trimming	7,500	2,500	-	-
Janitorial Service & Supplies	6,500	2,167	2,798	(631)
Pool Maintenance & Repairs	30,000	10,000	3,101	6,899
Operating Supplies	4,500	1,500	-	1,500
Pressure Washing/Painting	8,000	2,667	-	2,667
Landscape Lighting & Replacement	5,000	1,667	6,971	(5,304)
Pest Control	660	220	-	220
Dues, Licenses	250	83	-	83
Contingencies/Reserve	27,356	9,119	1,570	7,549
Subtotal Field Expenditures	\$ 202,755	\$ 72,445	\$ 60,486	\$ 9,459
Total Operations & Maintenance	\$ 202,755	\$ 72,445	\$ 60,486	\$ 9,459
Total Expenditures	\$ 302,539	\$ 121,446	\$ 100,615	\$ 18,332
Excess (Deficiency) of Revenues over Expenditures	\$ (48,793)	\$ 125,480	\$ 146,312	\$ 18,332
Net Change in Fund Balance	\$ (48,793)	\$ 125,480	\$ 146,312	\$ 18,332
Fund Balance - Beginning	\$ 26,098		\$ 128,951	
Fund Balance - Ending	\$ (22,695)		\$ 275,263	

Hemingway Point

Community Development District

Debt Service Fund Series 2013

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending January 31, 2026

	Adopted Budget	Prorated Budge Thru 01/31/26	Actual Thru 01/31/26	Variance
Revenues:				
Special Assessments - Tax Roll	\$ 165,900	\$ 162,732	\$ 162,732	\$ -
Interest Income	4,000	1,333	3,473	2,140
Total Revenues	\$ 169,900	\$ 164,065	\$ 166,205	\$ 2,140
Expenditures:				
Interest 11/1	\$ 55,569	\$ 55,569	\$ 55,569	\$ -
Principal 11/1	50,000	50,000	50,000	-
Interest 5/1	54,006	-	-	-
Total Expenditures	\$ 159,575	\$ 105,569	\$ 105,569	\$ -
Excess (Deficiency) of Revenues over Expenditu	\$ 10,325	\$ 58,497	\$ 60,637	\$ 2,140
Net Change in Fund Balance	\$ 10,325	\$ 58,497	\$ 60,637	\$ 2,140
Fund Balance - Beginning	\$ 167,761		\$ 294,297	
Fund Balance - Ending	\$ 178,086		\$ 354,933	

Hemingway Point

Community Development District

Debt Service Fund Series 2014

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending January 31, 2026

	Adopted Budget	Prorated Budge Thru 01/31/26	Actual Thru 01/31/26	Variance
Revenues:				
Special Assessments - Tax Roll	\$ 170,480	\$ 163,634	\$ 163,634	\$ -
Interest Income	4,000	1,333	3,160	1,827
Total Revenues	\$ 174,480	\$ 164,967	\$ 166,793	\$ 1,827
Expenditures:				
Interest 11/1	\$ 53,925	\$ 53,925	\$ 53,925	\$ -
Principal 11/1	60,000	60,000	60,000	-
Interest 5/1	52,425	-	-	-
Total Expenditures	\$ 166,350	\$ 113,925	\$ 113,925	\$ -
Excess (Deficiency) of Revenues over Expenditu	\$ 8,130	\$ 51,042	\$ 52,868	\$ 1,827
Net Change in Fund Balance	\$ 8,130	\$ 51,042	\$ 52,868	\$ 1,827
Fund Balance - Beginning	\$ 138,695		\$ 271,562	
Fund Balance - Ending	\$ 146,825		\$ 324,430	

Hemingway Point
Community Development District
Capital Projects Fund Series 2013
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending January 31, 2026

	Adopted Budget	Prorated Budget Thru 01/31/26	Actual Thru 01/31/26	Variance
Revenues				
Interest Income	\$ -	\$ -	\$ 5	\$ 5
Total Revenues	\$ -	\$ -	\$ 5	\$ 5
Expenditures:				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ 5	\$ 5
Net Change in Fund Balance	\$ -		\$ 5	
Fund Balance - Beginning	\$ -		\$ 412	
Fund Balance - Ending	\$ -		\$ 418	

Hemingway Point
Community Development District
Capital Projects Fund Series 2014
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending January 31, 2026

	Adopted Budget	Prorated Budget Thru 01/31/26	Actual Thru 01/31/26	Variance
Revenues				
Interest Income	\$ -	\$ -	\$ 0	\$ 0
Total Revenues	\$ -	\$ -	\$ 0	\$ 0
Expenditures:				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ 0	\$ 0
Net Change in Fund Balance	\$ -		\$ 0	
Fund Balance - Beginning	\$ -		\$ 14	
Fund Balance - Ending	\$ -		\$ 14	

Hemingway Point
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Special Assessments - Tax Roll	\$ -	\$ 12,629	\$ 232,501	\$ 1,796	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 246,926
Total Revenues	\$ -	\$ 12,629	\$ 232,501	\$ 1,796	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 246,926
Expenditures:													
General & Administrative:													
Supervisor Fees	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000
PR-FICA	77	-	-	-	-	-	-	-	-	-	-	-	77
Engineering	-	-	-	-	-	-	-	-	-	-	-	-	-
Attorney	1,485	500	500	500	-	-	-	-	-	-	-	-	2,985
Annual Audit	-	-	-	5,200	-	-	-	-	-	-	-	-	5,200
Assessment Administration	1,156	-	-	-	-	-	-	-	-	-	-	-	1,156
Dissemination Agent	241	241	241	241	-	-	-	-	-	-	-	-	963
Trustee Fees	4,500	-	-	-	-	-	-	-	-	-	-	-	4,500
Management Fees	3,785	3,785	3,785	3,785	-	-	-	-	-	-	-	-	15,140
Information Technology	48	48	48	48	-	-	-	-	-	-	-	-	193
Website Maintenance	102	102	102	102	-	-	-	-	-	-	-	-	408
Telephone	-	-	-	-	-	-	-	-	-	-	-	-	-
Postage & Delivery	10	62	116	9	-	-	-	-	-	-	-	-	197
Insurance General Liability	8,084	-	-	-	-	-	-	-	-	-	-	-	8,084
Printing & Binding	-	-	-	0	-	-	-	-	-	-	-	-	0
Legal Advertising	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Current Charges	-	1	50	-	-	-	-	-	-	-	-	-	51
Office Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
Dues, Licenses & Subscriptions	175	-	-	-	-	-	-	-	-	-	-	-	175
Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Total General & Administrative	\$ 20,662	\$ 4,739	\$ 4,842	\$ 9,885	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,128

Hemingway Point
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<u>Operations & Maintenance</u>													
Maintenance Expenditures													
Field Management	\$ 1,225	\$ 1,225	\$ 1,225	\$ 1,225	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,900
Security Patrol/Monitoring	3,830	1,720	3,830	461	-	-	-	-	-	-	-	-	9,841
Security System Hardware	-	-	-	-	-	-	-	-	-	-	-	-	-
Phone/Internet	-	-	-	-	-	-	-	-	-	-	-	-	-
Electric	618	656	761	-	-	-	-	-	-	-	-	-	2,035
Water	-	5,504	-	-	-	-	-	-	-	-	-	-	5,504
Garage	1,442	-	-	-	-	-	-	-	-	-	-	-	1,442
Property Insurance	6,919	-	-	-	-	-	-	-	-	-	-	-	6,919
Repairs & Maintenance	5,450	650	550	165	-	-	-	-	-	-	-	-	6,815
Landscape Maintenance	1,600	3,792	1,600	1,600	-	-	-	-	-	-	-	-	8,592
Tree Trimming	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Service & Supplies	750	-	600	1,448	-	-	-	-	-	-	-	-	2,798
Pool Maintenance & Repairs	1,515	520	520	546	-	-	-	-	-	-	-	-	3,101
Operating Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
Pressure Washing/Painting	-	-	-	-	-	-	-	-	-	-	-	-	-
Landscape Lighting & Replacement	-	6,971	-	-	-	-	-	-	-	-	-	-	6,971
Pest Control	-	-	-	-	-	-	-	-	-	-	-	-	-
Dues/Licenses	-	-	-	-	-	-	-	-	-	-	-	-	-
Contingencies/Reserve	-	-	1,570	-	-	-	-	-	-	-	-	-	1,570
Subtotal Field Expenditures	\$ 23,349	\$ 21,037	\$ 10,656	\$ 5,444	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,486
Total Operations & Maintenance	\$ 23,349	\$ 21,037	\$ 10,656	\$ 5,444	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,486
Total Expenditures	\$ 44,011	\$ 25,777	\$ 15,498	\$ 15,329	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,615
Excess (Deficiency) of Revenues over Expenditures	\$ (44,011)	\$ (13,147)	\$ 217,003	\$ (13,533)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 146,312
Net Change in Fund Balance	\$ (44,011)	\$ (13,147)	\$ 217,003	\$ (13,533)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 146,312

Hemingway Point

Community Development District

Long Term Debt Report

Series 2013, Special Assessment Bonds (Phase One Project)		
Original Issue Amount:	9/30/2013	\$2,135,000
Term 1:	\$335,000	
Interest Rate:	5.25%	
Maturity Date:	11/1/2022	
Term 2:	\$615,000	
Interest Rate:	6.25%	
Maturity Date:	11/1/2032	
Term 3:	\$1,165,000	
Interest Rate:	6.75%	
Maturity Date:	11/1/2042	
Reserve Fund Definition	50% of Maximum Annual Debt Service	
Reserve Fund Requirement	\$82,950	
Reserve Fund Balance	84,045	
Bonds Outstanding		\$2,135,000
Less: Principal Payment - 11/1/13		(\$30,000)
Less: Principal Payment - 11/1/14		(\$30,000)
Less: Principal Payment - 11/1/15		(\$30,000)
Less: Principal Payment - 11/1/16		(\$30,000)
Less: Principal Payment - 11/1/17		(\$35,000)
Less: Principal Payment - 11/1/18		(\$35,000)
Less: Principal Payment - 11/1/19		(\$40,000)
Less: Principal Payment - 11/1/20		(\$40,000)
Less: Principal Payment - 11/1/21		(\$40,000)
Less: Principal Payment - 11/1/22		(\$45,000)
Less: Principal Payment - 11/1/23		(\$45,000)
Less: Principal Payment - 11/1/24		(\$50,000)
Less: Principal Payment - 11/1/25		(\$50,000)
Current Bonds Outstanding		\$1,635,000

Series 2014, Special Assessment Bonds (Phase Two Project)

Original Issue Amount:	8/21/2014	\$2,500,000
Term 1:	\$47,000	
Interest Rate:	4.625%	
Maturity Date:	11/1/2024	
Term 2:	\$760,000	
Interest Rate:	5.00%	
Maturity Date:	11/1/2034	
Term 3:	\$1,270,000	
Interest Rate:	6.75%	
Maturity Date:	11/1/2044	
Reserve Fund Definition	50% of Maximum Annual Debt Service	
Reserve Fund Requirement	\$85,241	
Reserve Fund Balance	86,134	
Bonds Outstanding		\$2,500,000
Less: Principal Payment - 11/1/15		(\$35,000)
Less: Principal Payment - 11/1/16		(\$40,000)
Less: Principal Payment - 11/1/17		(\$40,000)
Less: Principal Payment - 11/1/18		(\$45,000)
Less: Principal Payment - 11/1/19		(\$45,000)
Less: Principal Payment - 11/1/20		(\$50,000)
Less: Principal Payment - 11/1/21		(\$50,000)
Less: Principal Payment - 11/1/22		(\$55,000)
Less: Principal Payment - 11/1/23		(\$55,000)
Less: Principal Payment - 11/1/24		(\$55,000)
Less: Principal Payment - 11/1/25		(\$60,000)
Current Bonds Outstanding		\$1,970,000

Hemingway Point
COMMUNITY DEVELOPMENT DISTRICT
Special Assessment Receipts - Miami-Dade County
Fiscal Year 2026

Gross Assessments	\$	267,100.89	\$	174,631.90	\$	179,453.12	\$	621,185.91
Net Assessments	\$	253,745.85	\$	165,900.31	\$	170,480.46	\$	590,126.61

ON ROLL ASSESSMENTS

allocation in % 43.00% 28.11% 28.89% 100.00%

Date	Gross Amount	Discount/ (Penalty)	Commission	Interest	Net Receipts	O&M Portion	2013		2014		Total
							Debt Service	Debt Service	Debt Service	Debt Service	
11/12/25	\$ 1,997.37	\$ 79.89	\$ 19.18	\$ -	\$ 1,898.30	\$ 790.82	\$ -	\$ 1,107.48	\$ -	\$ 1,898.30	
11/14/25	17,498.01	699.91	167.98	-	16,630.12	7,117.37	3,975.34	5,537.42	-	16,630.12	
11/15/25	1,904.36	99.98	18.04	-	1,786.34	767.10	481.29	537.94	-	1,786.34	
11/28/25	9,747.69	389.90	93.58	-	9,264.21	3,954.09	1,987.67	3,322.45	-	9,264.21	
12/05/25	566,574.93	22,662.60	5,439.12	-	538,473.21	231,709.94	155,038.13	151,725.14	-	538,473.21	
12/19/25	1,877.79	75.11	18.03	-	1,784.65	790.82	993.83	-	-	1,784.65	
01/09/26	1,997.37	59.92	19.37	-	1,918.08	799.06	-	1,119.02	-	1,918.08	
01/09/26	985.40	29.56	9.56	-	946.28	406.40	255.73	284.15	-	946.28	
01/23/26	-	-	-	590.69	590.69	590.69	-	-	-	590.69	
	-	-	-	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	-	-	-	
TOTAL	\$ 602,582.92	\$ 24,096.87	\$ 5,784.86	\$ 590.69	\$ 573,291.88	\$ 246,926.29	\$ 162,731.99	\$ 163,633.60	\$ -	\$ 573,291.88	

97.01%	Percent Collected
\$ 18,602.99	Balance Remaining to Collect