



***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**

**May 27, 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  
May 27, 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 February 25, 2026 Meeting – **Page 3**
3. Consideration of **Resolution #2026-01** Approving the Proposed Fiscal Year 2027 Budget and Setting the Public Hearing – **Page 25**
4. **Audit Selection Committee Meeting: – Page 37**
  - Opening Audit Selection Committee Meeting**
  - A. Roll Call**
  - B. Ranking of Respondents to RFP**
  - C. Adjournment**
  - D. Selection of Audit Firms**
5. Discussion for Procedures of the General Election – **Page 106**
6. Staff Reports
  - A. Attorney
  - B. Engineer
  - C. Field/Property Manager – Monthly Report – **Page 109**
  - D. CDD Manager – Number of Registered in the District – **726 – Page 116**
7. Financial Reports
  - A. Approval of Check Run Summary – **Page 117**
  - B. Acceptance of Unaudited Financials – **Page 123**
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, February 25, 2026 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  
Assistant Secretary  
Assistant Secretary (by phone)  
Assistant Secretary

Also present were:

Ben Quesada  
Mayra Padilla  
Scott Cochran  
Terry Glynn  
phone)

District Manager  
Governmental Management Services  
District Counsel  
Governmental Management Services (by

**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.

**THIRD ORDER OF BUSINESS**

**Approval of the Minutes of the  
October 22, 2025 Meeting**

Mr. Quesada: Jumping right into the minutes from the meeting on October 22, 2025, District Counsel did submit one revision to page 6. Are there any comments from the Board regarding those minutes?

Mr. Gonzalez: No.

Mr. Quesada: Hearing none I would ask for a motion to approve the October 22, 2025 minutes as amended.

On MOTION by Mr. Gonzalez seconded by Mr. Ruiz with all in favor, the Minutes of the October 22, 2025 Meeting with the submitted change were approved.

**THIRD ORDER OF BUSINESS**

**Appointment of Audit Selection Committee**

Mr. Quesada: The next portion of the agenda is the audit selection committee meeting, so it's like a meeting within a meeting, just for Frank and some of the other people that haven't done this much. We have a meeting within a meeting, so it's one of two meetings, and in this particular meeting the Board needs to appoint an audit selection committee, and staff's recommendation is that you appoint yourselves, you guys can appoint yourselves as the audit selection committee, and I'll be able to guide you through the agenda. So, essentially what you're going to be doing today is just ranking the criteria that you're going to be looking for in response to the proposal requests. Statutory requirements require 4 criteria, and I can read those to your really quickly, it is ability of personnel, that's 20 points, proposer's experience, understanding of scope of work, and ability to furnish the required services. Staff recommendation is that you modify the criteria to add a five one which is price. So, each of those would be assigned equal value but, before we jump into that I just want to ask the Board if they could make a motion to appoint the Board of Supervisors as the audit selection committee.

On MOTION by Mr. Gonzalez seconded by Mr. Suarez with all in favor, appointing the entire Board of Supervisors to serve as the Audit Selection Committee was approved.

**Audit Selection Committee Meeting:**

- A. Opening the Audit Selection Committee Meeting**
- B. Roll Call**
- C. Selection of Criteria for Evaluation**
- D. Authorizing of RFP**
- E. Adjournment**

Mr. Quesada: Now, we can call to order the audit selection committee meeting, the first order of business is to call the roll, which would be Marcos Gonzalez, Anthony

Toro, Frank Ruiz, Cheryl Angel, and Carlos Suarez. Now that we've called roll we can jump into the next item of the audit selection committee meeting which would be the selection of criteria for evaluation. So, as I stated during the regular CDD meeting, you have 4 required criteria and GMS recommendation is that you add a fifth one as price, and I would need a motion from the Board to selection the criteria for evaluation as I had mentioned.

On MOTION by Mr. Suarez seconded by Mr. Toro with all in favor, selecting the criteria for evaluation was approved.

Mr. Quesada: The next order of business would be to authorize the RFP based on the modified criteria I would need a motion from the audit selection committee for that as well.

On MOTION by Mr. Ruiz seconded by Mr. Suarez with all in favor, authorizing the RFP was approved.

Mr. Quesada: And lastly it would just be to adjourn the audit selection committee meeting, I would need a motion please.

On MOTION by Mr. Ruiz seconded by Mr. Toro with all in favor, the Audit Selection Committee Meeting was adjourned.

**FOURTH ORDER OF BUSINESS**

**Acceptance of Audit for Fiscal Year Ending in September 30, 2025**

Mr. Quesada: Jumping into item No. 4 of today's agenda which starts on page 19 is the acceptance of the audit for fiscal year ending on September 30, 2025. There's a lot of good information in that, it's a long report but, I would ask you guys if you want to just focus on the summary on page 50 of the agenda, which is page 26 of the audit report for fiscal year ending September 30, 2025. So, on page 50 they're giving you a summary and basically I'm just going to read briefly on the record, in our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2025, so no red flags, nothing was caught in the audit

for me to have to brief you guys on. I will tell you, something did come up during this audit process that I did get some additional questions which I don't normally get, which was about the irrigation pump replacement that we had to do last year and the wall restoration which we did last year because of the traffic light. So, basically what they caught on their end was that we spent more money than we usually do, we exceeded a couple of line items which over the last few years we've been operating really efficiently, so I answered those questions and I only put that on your radar because obviously, keep in mind, we do have some unassigned cash in our budget for these types of unforeseen capital improvements, I call them, they're like one-offs, they're not recurring, and that's what I answered the auditor, so just keep that in the back of your minds that we did spend a little bit more on some line items than we typically do but, 10 year old irrigation pump, totally understandable, you guys had to replace it and the wall from the traffic light that was years of them poking and prodding around so now at least we have the perimeter looking a lot better. Anyway, back to the audit for September 30, 2025, if there are any questions I can take them, if not, I would ask just for the Board to accept the audit for fiscal year 2025.

On MOTION by Mr. Gonzalez seconded by Mr. Ruiz with all in favor, accepting the audit for Fiscal Year ending in September 30, 2025 was approved.

**FIFTH ORDER OF BUSINESS**

**Authorization to Open an Account with State Board of Administration**

Mr. Quesada: Section 5 is the authorization to open an account with the State Board Administration. So, I kind of told some of the other Board members before you got here Carlos but, basically there's really not a lot of options for CDDs because we're a governmental entity and having public funds to accrue interest in any of the bank accounts it has where we have to be 100% liquid, but a State Board of Administration account is basically one of the only accounts that a CDD could have that would do that. So, essentially you would have money in your general fund in there and it would accrue at least some level of interest while we have it there available for any needs. So, we

would need a motion from the to authorize opening a State Board account, which is staff's recommendation.

On MOTION by Mr. Ruiz seconded by Mr. Suarez with all in favor, authorizing to open an account with State Board of Administration was approved.

**SIXTH ORDER OF BUSINESS**

**Staff Reports**

Mr. Quesada: We'll jump into staff reports on page 53, and Scott wants to go over something with you all.

**A. Attorney – Consideration of Request for Adjustment to District Counsel Fee Structure**

Mr. Cochran: Yes, good morning everybody. In your agenda books, it looks like page 53 there's a letter from Mike Pawelczyk at our office regarding our fee structure. This is obviously never a fun conversation to have but, I will say, as the letter indicates the last time we adjusted the fees for this District was in 2012 so 14 years ago, and I believe of all our District clients that's probably the longest we've gone in any of them without a fee increase. So, as you guys are aware, other contractors and just kind of throughout since costs are increasing, ours are too, so to keep up with the cost of living and other expenses, we do need to adjust our rates. This would be effective beginning the next fiscal year, so it would take effect October 1, 2026, it wouldn't affect anything in the current fiscal year, or the current budget, and the current rates are \$275 for partners, for \$225 for associates, and so we're asking for an increase of \$25 for each category, so that would bring it up to \$300 for partners and \$250 for associates.

Mr. Quesada: And to answer any questions on that, we are properly assessing based on what we're projecting for fiscal year 2027 to be able to absorb that without any effect on the budget itself. So, are there any questions from the Board?

Mr. Gonzalez: No.

Mr. Quesada: I would just ask then for a motion to approve the adjustment.

On MOTION by Mr. Gonzalez seconded by Mr. Ruiz with all in favor, accepting the request for adjustment to District Counsel fee structure effective October 1, 2026 was approved.

Mr. Quesada: Anything else you want to touch on Scott?

Mr. Cochran: Nothing else really to report at this time, as we get further into the fiscal year there will be legal stuff that comes up but, nothing really specific to report right now.

Mr. Quesada: Ok.

**B. Engineer – Engineer’s Personnel Billing Rates**

Mr. Quesada: Under engineer on page 55, a similar situation, and let me pull this up, I know they have a comparison table there. So, they haven’t asked for a fee increase on the engineering side since 2018, so it’s been 8 years, same thing, very modest increase about \$30 and \$20 here and there. I typically don’t work with the principal engineer very much in your District, so we’d be working with one of the engineers, so not the principal partners, and he’s actually great, so he’s been helping us with some of these little due diligence things that we’ve been working on with some of the sidewalk stuff, etc. So, the same thing, this one would take effect in 2026 but, it’s going to have a very minimal impact on your actually approved budget. Are there any questions about the engineer’s increase, if not, I would ask for a motion to approve.

On MOTION by Mr. Ruiz seconded by Mr. Toro with all in favor, accepting the engineer’s personal billing rates was approved.

**C. Field/Property Manager - Monthly Report**

Mr. Quesada: Mayra do you want to jump into the field report on page 57?

Ms. Padilla: Yes.

Mr. Quesada: Can you come a little closer for the recorder?

Ms. Padilla: Yes. So, for the field the only thing I wanted to bring to your attention is there was a request from one of the Supervisors for a bench, so I put it there.

Ms. Quesada: So, Marcos do you want to kind of go over it a little bit.

Mr. Gonzalez: Yes, so basically there's like, the special needs, or there's like two special need kids that go around and basically there's nowhere for them to sit, and I see them sometimes come around to the lake area and sit down but, she's bringing all these contraptions and stuff like that, so it would be nice to have something there for those people and other people in the community to actually sit down, and eventually start enjoying at least that few of that lake that we have there because there's other things eventually that I'll bring up to you guys that would be nice to kind of make it a little bit more presentable at that strip there but, that would be a good start just to have some positive things coming into the community other than plants and stuff like that.

Mr. Quesada: So, it's on page 62 of your agenda for those of you who haven't looked at it.

Ms. Padilla: Yes, we put a sample in there so you guys can see what it would look like.

Mr. Toro: How many benches?

Mr. Quesada: One to two, right now I think it was for one, it was \$1,200, and I got a verbal quote right now but, there's a contractor that helps us with repairs here, and he was able to mark a location so that's why we took a photo of it but, it would be facing that lake there on 253rd if I'm not mistaken, and it's beyond 6 feet from swale so I've already done my due diligence on that as far as keeping it at the proper distance from the road but, the \$1,200 doesn't include permits so I would ask if the Board is going to entertain this request to give me maybe a not to exceed of \$2,000 just to cover anything that might be extra with the permitting. I think it might behoove us to make sure that even though we own that area, and by the way, we did position it in an area where there's two trees along the swale there, so I don't see it as a high risk area but, you never know with today's drivers.

Mr. Toro: I think we should do at least two benches.

Mr. Quesada: Ok.

Mr. Toro: I think maybe one here and one here.

Mr. Gonzalez: Yes.

Mr. Quesada: I would asked maybe from the Board then, a not to exceed, double the \$1,200 just to be safe, that's \$2,400 and not to exceed \$3,000 just to make sure we cover it with any permits that we may need.

Mr. Toro: For special needs, I'm ok with that.

On MOTION by Mr. Toro seconded by Mr. Gonzalez with all in favor, authorizing a not to exceed amount of \$3,000 to install two benches as stated on the record was approved.

Ms. Padilla: Another thing that I wanted to bring to your attention is the proposal from BrightView.

Mr. Quesada: On page 64.

Ms. Padilla: It's on page 64.

Mr. Quesada: Can you explain Cheryll, do you want to kind of explain what we've been discussing now that we're in a meeting about the coconuts?

Ms. Angel: Yes. They usually just cut the coconuts for us once a year and I had asked if they could do it a second time because this is why people are coming into our neighborhood, and they want these coconuts because they're ripe and the second time which I did not know, and I just thought it would be a good idea if we can, the first time they trimmed the trees and they clean everything up and everything for us which is expected but, the second time it would be coming through just to cut the coconuts so we don't have these people driving through and stopping and cutting our coconuts, it's a big safety issue in our neighborhood under contraction to climb up these trees. So, I just wanted to submit the proposal and ask if they could come a second time just to come and cut the coconuts for safety in our neighborhood.

Mr. Gonzalez: What's that cost going to be?

Mr. Quesada: It's \$3,000, and you guys are paying, you guys have budgeted \$7,500 a year to do tree trimming but, keep in mind we do everything at least once a year so, we tackle all those little tracts, those little area that are like commons areas where we have the doggie stations throughout the community and including the

medians, the main entrance, around the pool, you guys get a great price, \$7,500 to get all those trees done, there's a lot, it's several hundred palms just speaking about the palms alone, plus the little poinciana trees that we do in those fields once a year. So, this right here just to do the coconuts, nothing else, one additional time. Just for informational purposes, anything that's considered a self-cleaning tree which palm trees in Florida are considered self-cleaning trees, like you don't have an obligation to even clean them or to even trim them. Obviously, you want to set the standard for your community, you want things to look a certain way, but, I want you guys to know what you're obligated to do versus what we're doing extra.

Mr. Suarez: So, what is this company doing with the coconut after because I personally, unless we have a liability, I don't see an issue with somebody coming in there and they're going up there and getting them for themselves because coconuts are cheap and we're paying \$3,000 for them to go chop them, and then they can go back and make \$1,000 on these coconuts, so what are they doing with them?

Mr. Quesada: So, here's the one issue that we're having and it's happened more recently, they are starting to do property damage now on District property, so they're driving on with these vans now onto the median there, and they're leaving deep ruts which I just talked to Mayra before the meeting, we were talking to Milton because we've been waiting for the damages, and it seems like it's about \$600 worth, a couple pallets of sod that we need to be able to restore all the sod along those medians. So, there is a negative effect to having an amateur come from off the street, keep in mind you guys have county roads so it's open to the public.

Ms. Padilla: Not only that with the coconuts, the coconut water, just so you guys know and I didn't know this, so we had an issue at one of our other properties, and we kind of asked that question, and they said you can't drink that water because they spray something on the palms.

Mr. Quesada: Right, and we've had the palms treated at least twice over the last year for whitefly and there's another thing now because it happened, you guys lost a couple of palms this year in the median, it's called lethal yellow.

Ms. Padilla: And Terry is on the phone, just so you know, hi Terry.

Mr. Quesada: Ok, so Terry, are there?

Mr. Glynn: Yes, hi everyone.

Mr. Quesada: So, Terry works with GMS and he's a certified arborist so he helps us, he usually drives all our Districts with us at least once a month and he consults with us so, he has an arborist license and we've caught a couple of things on those palm trees where we've requested that they treat them because they're called tree hoppers, so literally there's this bug that will go and jump from crown to crown on these palm trees and start wiping out almost all your palm trees if we're not proactive about it. So, going back to what Mayra was saying about the coconuts, you don't necessarily want, I mean again, it's their own risk because the company that's doing the treatment leaves the flags when they do the treatment to protect themselves and follow the law but, technically you don't want people drinking coconut water from those coconuts when they're getting treated with that kind of insecticide. So, going back to all of this, the reason this is happening is Cheryl has been a good Samaritan type of thing when she sees somebody there, saying hey you're damaging our grass, and some of these people are very disrespectful and she's coming from, I think she has thick skin when it comes to that, and she shouldn't have to deal with that but, where she's coming from is that coconuts can fall and possibly fall, and we can never control as an act of God but, somebody could get injured.

Mr. Suarez: And we do have the police report?

Mr. Quesada: Yes, the police were notified, and we had two incidents over the last couple of months, I have pictures of both, they were different vehicles.

Ms. Padilla: Yes.

Mr. Quesada: So, they were two different people that were doing this, the latest one is the one that caused the rut, the second incident, I have the photos but I haven't received any damages yet. It's been about a month, I'm going to be honest so, I will do my best but, please know it's going to be harder to do it if we catch them in the act then we have some kind of warning or some kind of incident number which we're happy to share.

Mr. Toro: You can't put a sign up?

Mr. Quesada: We can put signs up, again, we don't technically own those medians, it's county but, we have a maintenance covenant to maintain those medians.

Mr. Toro: You still can't drive up on it.

Ms. Angell: Well, the truck has driven up on it because I stopped because he's been up there a few times, and he's not a nice guy, I'll be honest, he just said to me I don't have to listen to you old lady, and you're going to die in two years anyway, so I can do what I want. So, my thing is, we don't need these people coming into our neighborhood from other areas, I mean I don't know how much money they make from these coconuts but, we're trying to protect our property, and we don't need coconuts just falling to the ground and hitting somebody on the head either because plenty of these people walk with their dogs on that path, so that's why I was asking can we just have a second cut of the coconuts so these people see we don't have a lot of coconuts there so they won't be coming and trespassing on our property.

Mr. Quesada: The one thing I can tell the Board now and Cheryll just for your own information is we're coming up into March in a week, so typically in the spring this is when we spend the \$7,500 and we do a pre-hurricane season pruning of the entire District so what I would tell you guys is consider what Cheryll is saying but, there's no immediate need now if you guys want to revisit this, we know what the price is now, it's \$3,000, it shouldn't have a major impact on our budget because I think we're spending about half of what we have budgeted now for holiday lighting. So, maybe if you guys want to do a second palm pruning like she's requesting, we can revisit this in like November, right before the holidays before we put up our holiday lights, we can ask them to do the front entrance on the palms and other little clean up items, so it's not going to cost most more to do that and the coconuts at the same time, and again, you have the savings there in your holiday decorations, if you guys don't change your holiday décor to be able to absorb that additional service.

Mr. Toro: I have a question, how long does it take from the first pruning for a coconut to grow again?

Mr. Quesada: Usually in Districts that do it more than once, it's like a 6 month window, so that's why I try to time it where it's spring and fall, you're kind of right, you get the 6 month window, and you're also peaking at the right time, right before hurricane season we don't want to have any projectiles, right before we put Christmas lights on the palms are nice and neat, so it's a good timing thing.

Mr. Toro: I want to go back to that park bench real quick.

Mr. Quesada: Sure.

Mr. Toro: So, they want to charge us \$1,200 for each beach.

Mr. Quesada: So, this is materials and labor to install the bench, yes.

Mr. Toro: Because the bench is anywhere from \$400 to \$600.

Mr. Quesada: Correct, so materials and labor.

Mr. Toro: Ok.

Mr. Gonzalez: Because they have to do a concrete pad too.

Mr. Quesada: Correct.

Mr. Gonzalez: So, that and engineering.

Mr. Quesada: And like I said, you guys give me a budget, and my intent is not to spend all \$3,000, just have something to work with inbetween meetings so I can get this done.

Mr. Toro: So, the bench is anywhere from, I just saw it at home depot, between \$450 and it depends on the bench, to \$650.

Mr. Quesada Got it, and I can assure you guys it's going to be because I've done this in one or two other Districts, it's going to be a commercial grade, powder coated or baked on, so that it can last 10 years at least with the elements and what not, I'm actually working on one right here in Homestead too but, again, as soon as I get more information I'll circulate it to you guys as far as that once I'm able to get a little bit further in to those discussions. Cheryll is that ok with you that now that we have a price on those palms, we already budgeted to take on the pre-hurricane, and then we'll revisit this as we get closer to the holidays.

Ms. Angell: Yes, that sounds like a great idea, thank you.

Mr. Quesada: Ok. Mayra, is there anything else you wanted to go over?

Ms. Padilla: No.

Mr. Quesada: I know there's some Supervisor questions, so let's Marcos I know he wants to mention some things when get into the request section.

Mr. Gonzalez: Yes.

On MOTION by Mr. Toro seconded by Mr. Gonzalez with all in favor, accepting the proposal from BrightView to do the biannual coconut palm pruning in the amount of \$3,000 was approved.

#### **D. CDD Manager**

Mr. Quesada: Under CDD manager, and let me check the meeting date, I want to tell you it's your April meeting, yes April 22nd is when we're planning to have our proposed budget meeting, so I just wanted to check with everybody while I have you present. We have until June 15th to submit our cap, and just again for Frank, I know he's only done it once, we have two budget meetings, you have your proposed budget and you have your budget adoption. Your proposed budget, you're just setting your ceiling because we have to send out a first notice to let every body know whether or not we're increasing taxes so, you always want to be conservative around that time, if you're even considering an increase it's better to just approve something but, that doesn't necessarily mean you're married to that increase you can always go back and keep assessments the same as a budget adoption but, once you set the ceiling, you cannot surpass the ceiling. Right now, like I told you guys, we did spend a little bit last year, so depending on what other services, and we're going to have a good meeting today to talk about some other things that people may have in mind because based on the direction you guys give us as far as services goes, that could have an impact on your budget and then we can always propose or project something to you guys in April, but April 22nd, does that work for everybody at least 3 of you to be here physically present.

Mr. Toro: Yes.

Mr. Gonzalez: What date?

Mr. Quesada: April 22nd, it's a Wednesday.

Mr. Gonzalez: At 10:00 a.m.?

Mr. Quesada: Yes, and by the way, keep in mind it does come at a cost but, if you guys need a special meeting or we have other advertised meetings that's why I'm asking you now, the goal is not to wait too close to June 15th which is the deadline, so

give ourselves a little buffer there in case we have an unexpected issue we can still meet in May.

Mr. Suarez: I can't promise I'll be here in person.

Mr. Gonzalez: I can't either because I'm on shift.

Mr. Quesada: Ok, Frank?

Mr. Ruiz: I'm on vacation that week too.

Mr. Quesada: Ok, so it doesn't sound like April 22nd isn't going to work.

Mr. Gonzalez: Is there another day within that week we can meet?

Mr. Quesada: You guys can advertise a special meeting if you want, or just keep in mind, you do have but, we have to be 100% I don't like to cut it that close, but May 27th you have an advertised meeting already.

Mr. Toro: That's Memorial weekend.

Mr. Quesada: That's the Wednesday after Memorial day, yes.

Mr. Gonzalez: So, maybe like the 15th, I don't know whatever works for you two.

Mr. Suarez: My schedule changes.

Mr. Quesada: I do have a conflict but, I can always find someone to cover me, at least in the morning.

Mr. Suarez: Whatever day works.

Mr. Quesada: It would be April 15th if you're talking about April.

Mr. Toro: I can do any other day too.

Mr. Suarez: Yes, we're flexible but, I'll tell you this, I can't do the 16th of that week, I can't do that, which would be Thursday.

Mr. Toro: Any you're saying May 20 something is too late, can you guys not do the May 27th?

Mr. Quesada: We could do the May 27th but, I just need assurances from you guys, and worse case scenario I only need 2 weeks to advertise a special meeting, so the 27th is still an option, you just keep in mind that is our last possible, we would need to advertise a special meeting within two weeks type of situation to get that done.

Mr. Gonzalez: Because that adds more cost when we have to do all that?

Mr. Quesada: When you do a special meeting you have to send out a separate advertisement so it's another \$500 give or take.

Mr. Toro: I would rather just move it to May.

Mr. Suarez: Alright, so the 27th then.

Mr. Gonzalez: I'm good.

Mr. Quesada: Ok, Cheryll are you ok on May 27th?

Ms. Angell: You're saying May 27th, yes I'm good.

Mr. Quesada: Ok, so I will make a note to the office for May 27th to propose the budget.

Ms. Angell: Ok.

Mr. Gonzalez: Are we still have the April meeting right?

Mr. Quesada: If necessary, if I have anything to bring to you guys I will, and I know we're working on this audit stuff. That's all I have under manager.

## **SEVENTH ORDER OF BUSINESS      Financial Reports**

### **A. Approval of Check Run Summary**

### **B. Acceptance of Unaudited Financials**

Mr. Quesada: Moving on to financial reports, which starts on page 65, I would just need a motion from the Board to accept your financials.

On MOTION by Mr. Ruiz seconded by Mr. Gonzalez with all in favor, the Check Register and the Unaudited Financials were approved.

## **EIGHTH ORDER OF BUSINESS      Supervisors Requests and Audience Comments**

Mr. Quesada: Supervisors requests, Cheryll do you have anything you want to run by the Board?

Ms. Angell: I don't think so, I'll listen to what they have to say, thank you.

Mr. Quesada: Alright. Marcos.

Mr. Gonzalez: Alright, so the first thing I just wanted to bring up it's cheap, to put a plant in the middle, it's like a bougainvillea, or something that has color.

Mr. Quesada: We're working on that already.

Mr. Gonzalez: Ok. Then the other thing, Milton needs to, and this is another cheap thing but on the curb side, if you notice it looks like crap, so if you could just resod it and put the darker color sod, or the mulch in there.

Mr. Suarez: Ok, so stuff like that, the money that we're paying Milton, what's in that contract, for him to do what?

Mr. Quesada: So, he's providing you guys cuts, like mowing, weeding, detailing, anything he can get from the ground, and he doesn't ever charge us when he had to come and do like fertilization type stuff. If there's something extra, I know we had an issue once where we were getting a lot of bugs near the mail kiosk area, it's like a couple hundred dollars, nothing that you guys can't handle but, anything else is like kind of extra contract, because he's not like an in house irrigation guy, so every now and then that's why if you guys notice I kind of lean on BrightView, they have a strong presence in the area, their pricing is very reasonable so they help us with the arborist stuff that requires a bucket truck and anytime we need to do like repairs, like digging up irrigation type stuff. Milton is able to handle your timer and setting the schedule for your irrigation so, if it's not a repair, we're good, but those are things that are kind of extra to the contract.

Mr. Gonzalez: And then I think too, this palm here, I mean this is something that could be handled by us but, maybe it needs to get cut down that one palm.

Mr. Quesada: And we did a couple inspections recently so we have those items pending.

Mr. Gonzalez: Ok, the other thing too is the lights, you guys got that right, when you drive in at night, wall lights, one was out, one was white, one was yellow, different colors.

Mr. Quesada: Got it.

Mr. Gonzalez: Another thing too, just let Milton know like this overgrowth on the clusias like all over the whole property, just to rip those out because it gets to a point it just looks bad.

Ms. Padilla: So, that's on the perimeter Marcos?

Mr. Gonzalez: Yes, and then the last thing I have you guys is like we're out of the holiday season, it looks a little tacky but change these up to like the annuals, whatever colors you guys want to make them, and then just like we talked about with a little bit more of a bigger plant because what they put initially was like really small, and it was cheap looking so if they could do a little bit more of a hardier plant plus dirt, which is

cheap and mound it up, and then put the sod, so it looks a little more presentable at least for spring, so it looks better for like the spring look, so we have to change that up, that has to be like, we have winter, spring, so it just keeps it looking fresh. That's all I got pretty much from that, and then what Cheryll brought up which got handled which is the ruts.

Mr. Suarez: I have a question, the camera that's at the playground, who had access to that?

Mr. Quesada: So, you have a monitoring company, and DML is the service provider, they have a virtual person only after hours, so like from 7:00 p.m. and onward, there's somebody monitoring that and they're supposed to either warn them or contract the police, and Mayra also has access to that.

Mr. Suarez: Because the other day, I was in my living room and that thing turned right at my house it was crazy.

Mr. Quesada: I can assure you but, I'll double check with the guys to make sure to get a report and an adjustment but, it supposed to be triggered by motion so I don't know what was going on that day but, if there was any motion in the area it was probably just following whatever that was but, I can assure you because this guy is a licensed vendor, you're not supposed to be invading anybody's privacy, so I'll make sure about that. So, I assure you we're very cautious with that stuff so, it's only Mayra that ever has access, she needs to pull it and the contractor who is actually maintaining the system for you, and they have a virtual guard at night who during those hours, I think it's from 7:00 p.m. to like 7:00 a.m. that's monitoring it, if there is motion it pops up on their screen and they're able to make a phone call if necessary for trespassing.

Mr. Suarez: Ok.

Mr. Quesada: Thank you those items are noted and we were working on some of those items.

Mr. Gonzalez: So, that's a good, so you're saying trespassing so this is a legal question with the coconuts, it's a county road, but is there a way that we could go around it where we could put a big sign that says, no trespassing in the front.

Mr. Cochran: I think that would be a county call of it's their road, it's up to them.

Mr. Quesada: Well, we have and Cheryll is a witness, we're there, and since someone is representing the District, if we ask this person not to take coconuts because now it's theft, they go more that route, then they are able to issue a warning or pursue it further if necessary. So far, with the calls that have been made, only a warning was given to the first guy because he was at least respectful and didn't cause any property damage but, the second time around we couldn't catch the guy in time while he was still there, and like I said, I'm working on it with Mayra, now that we have some damages, we'll get that documentation and we'll make a phone call and see if we can at least get an incident number for this guys if he comes back.

Mr. Gonzalez: The last thing too is, I know I spoke to Cheryll about this, the HOA was supposed to handle the road study for like the speeding and stuff like that. I'm personally going to look into it because I wanted to put speed bumps in the community, and I already talked to Ben, where kind of like the county takes over those costs but, we have to do this, and there's more kids, and remember these trees are growing and the regular properties and you can't see, and they're taking turns, they're hauling down the street, there's just too many things happening and we're going to have an incident. So, I'm going to try to work with you and get this going because it needs to happen, because I've been in communities where kids have gotten killed and it's a horrific thing.

Mr. Quesada: Ok, a couple of things on the subject, first off, Cheryll is there anything you want to add to that because I know Scott has notes, and this not the first time a discussion like this has happened with this Board, obviously different people involved but, Scott has at least some knowledge of the history there as far as those discussions. So, do you want to speak first Cheryll or do you want to hear from Scott?

Ms. Angell: I'll speak if that's ok.

Mr. Quesada: Go ahead.

Ms. Angell: I'm really against the CDD Board getting involved with speed bumps because those are county roads, we don't want to get involved that they say, well you have to pay this, you have to pay that, you have to take care of this. Now, if you don't believe the HOA is working on it, contact the HOA and get them to work with whoever wants to help with speed bumps but, my feeling is, we do what we're supposed to do above and beyond for our neighborhood as a CDD to add something else to it for me, is

not right. We're not into county roads, and I realize that people go fast, I'm not saying they don't, I see it myself, I hear them and whatever, if people in the neighborhood want speed bumps, you have them come and survey and everything else, and doing tests and whatever for it but, I don't think the CDD Board should get involved in it, I'm really against it because that's not part of our ownership for the CDD Board to add something else on, that's my feeling. I think if you want to get involved with the HOA and talk to them and have them work along side of you, whoever wants to do that, or by yourself with the county, that's good but, for the CDD Board to do it, I'm against it, that's my feeling.

Mr. Quesada: Thank you Cheryll. I do have some creative ideas to kind of address it with you guys, at least to share my input but, before that Scott, do you want to just kind of comment. I know this is not the first time this has been discussed.

Mr. Cochran: Right, and I searched back through some of the old meeting minutes and stuff and it's come up probably 3 or 4 times over the last 6 or 7 years, something like that. I mean really from a legal perspective it's not terribly difficult, I mean it's county road, so anything that happens there it's up to the county, like we don't have a say in that. Now, since it is a public road, we could ask if the Board desires, we could ask the county, hey will you let us install them, I think they'll still make you probably do a traffic study and probably who knows what else, and they might say no, or they might say yes, but then if you do it you're maintaining it, so who knows what they'll say. So, legally, can you do it, you could do it, but it's all ultimately going to be what does the county tell you to do but, I think in the past partly because of that and partly because it may be concern that they would cause expenditure of CDD funds, the Board impasse hasn't chose to proceed forward with it but, like I said, legally speaking, can you do it, since it's a public road you ask the county if you can do it but, obviously you don't have to do it and in terms of pressure on the county to do something, the answer that we always give residents is, the CDD as a CDD has no leverage or sway with the county, the CDD doesn't vote, however, the residents do have that political power, if you will, you guys know your constituency applies so if you get a ground swell of residents that ask the county to do it.

Mr. Gonzalez: But for me, I look at it like this, the HOA has no, it's not a private road, so technically they could say, hey we're not doing anything so, to me, to be honest with you it's a moral stance, it's like we have kids, we have trees growing we don't have any rights on those roads, it is a danger. I get the cost, I think that we should be intelligent about it and see how far we can take it where it comes out where the county is providing the majority of it. I think maintaining it is long term, it's a concrete slab, like it's not really something, now when they do the study, I believe it's not like oh well you need this much it's also like the position of where you put them, so strategically you could have them in certain areas, like where you have straight aways and stuff like that, but concrete slab to maintain it, long term, that has to last say 10 years or whatever, but that's not going to get damaged but, you know what, if one kid gets killed it's like, with the HOA, all the signs that you saw that got fixed, I made that phone call, and I don't know if Ben made a phone call but, I made the phone call for several of these and they all got fixed, so if you notice all the street signs are done. So, to me it's like, there's a lot of kids and again, if we could do it where the county is fronting the money and it's like, why not, and you have to really maintain it, I mean we could do a financial study too, I guess, or something that they could come up with other developments and say, hey this is how much it costs every 10 years, every 5 years, like these are the things we're running into but, at least doing the research we should look into it because it's either our responsibility or the HOA's. The HOA is not doing it and it's not a private road, and yes, it's the county but the county is never going to do a study there because it costs them money, so that's just my two sense.

Mr. Quesada: And worked in some of the creative things that I have so, and the reason I need direction from the Board on this is, we're about to propose your budget, we did dip into it, that's why I kind of mentioned it during the audit portion, we did dip into money that we didn't have assigned towards any line items last year because we had to make some capital improvements. So, I just want to be prepare, we can do the due diligence and find out but, this isn't something that we can do overnight because if it's going to be something where the county might say, well you guys are responsible for the maintenance now of other right-of-ways, we're not budgeted to be able to handle that. So, keep in mind, I think a starting point in all of this, if the Board is ok with it, it

would be, yes, I think it's a collective effort, I don't think we can, like you're saying, I don't want to put anything on the HOA since they have their own operation but, what I would ask is that do a community outreach that constituents that do live there, that do vote in that District have the emails and the contact information.

Ms. Padilla: And what I've seen too, and I don't know the community Marcos, but somebody started a petition, and what they did is they got people to sign it, and then they sent it to the county commissioner, so I've seen that too, so maybe it's a good idea to kind of start there and see if you can get a response.

Mr. Gonzalez: Yes.

Mr. Quesada: And also enforcement, reaching out to our local police station, I had a District where public parking was a major issue, and I'm talking about it was in Kendall and we were able to work with the local police department during their off duty and whatnot and have them come out and just focus on a traffic detail for enforcement, sometimes that's all it takes to curb some behavior is a random traffic detail, so there's some creative solutions there but, I do think it has to be a collective effort, I think we can help out as far as outreach and reaching out but, we're just one entity. If we can get the residents there, and I'll be happy to reach out to Vanessa, that's your property manager, giving her those emails, it's a 311 email, your county commissioner, and you also have the right-of-way department which is the public works department for the county, so I will share those emails with her and ask that the more people that actually email, it's kind of like the mosquito control calls, if it's one person, they're just going to send a guy with a truck to your house to inspect your house, but if 10 or 20 people do it, they'll send the truck spray overnight, they'll send a plane overnight, so you get more priority based on the amount of volume that they're receiving. So, these are all things that we can do, it's not going to cost us anything, and we also talked to, or I'll talk to the engineer if you guys want and find out what a traffic study would cost you guys as a preliminary step, prior to any further actions being taken and you guys can chew on that information if that's something you want.

Mr. Gonzalez: Just getting the data and the information that's free, that's all I want just to see where we stand because like you said, it's not coming from the other side, they're not doing anything and by the way, we're supposed to have a special

election, and we haven't, so they're operating illegally, they don't care, so somebody has to take a stand.

Mr. Quesada: Got it, so we will send the HOA those contacts, please helps us as far as you guys with your connections, I know some of you do have friends in the HOA, if they can at least help us as far as spreading the word about the shared concerned of the driving there, so I think that's a good starting point and I'll reach out to our engineer to see what a traffic study would look like for you guys.

Mr. Gonzalez: Yes, that's fine.

Mr. Quesada: Any other Supervisors requests?

**NINTH ORDER OF BUSINESS                      Adjournment**

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

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

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

\_\_\_\_\_  
Chairman / Vice Chairman

**RESOLUTION 2026-01**

**A RESOLUTION OF THE HEMINGWAY POINT COMMUNITY DEVELOPMENT DISTRICT APPROVING THE DISTRICT'S PROPOSED BUDGET FOR **FISCAL YEAR 2027** AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW**

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

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

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

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

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

Date: \_\_\_\_\_  
Hour: \_\_\_\_\_  
Place: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Notice of public hearing shall be published in accordance with Florida

Law. Adopted this \_\_\_\_ day of \_\_\_\_\_, 2026

\_\_\_\_\_  
Chairman/Vice Chairman

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

***Hemingway Point***  
***Community Development District***

***Proposed Budget***  
***FY 2027***



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**Hemingway Point**  
**Community Development District**  
Proposed Budget  
General Fund

Description	Adopted Budget	Actuals Thru	Projected Next	Projected Thru	Proposed Budget
	FY2026	4/30/26	5 Months	9/30/26	FY 2027
<b>REVENUES:</b>					
Special Assessments - On Roll	\$ 253,746	\$ 250,646	\$ 3,100	\$ 253,746	\$ 342,455
Interest income	-	883	1,500	2,383	3,000
Carry Forward Surplus	48,794	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 302,539</b>	<b>\$ 251,529</b>	<b>\$ 4,600</b>	<b>\$ 256,129</b>	<b>\$ 345,455</b>
<b>EXPENDITURES:</b>					
<b>Administrative</b>					
Supervisor Fees	\$ 8,000	\$ 2,000	\$ 3,000	\$ 5,000	\$ 8,000
FICA Taxes	612	153	230	383	612
Engineering	2,500	449	1,042	1,490	4,500
Attorney	11,000	5,663	4,583	10,246	13,000
Annual Audit	5,200	5,200	-	5,200	5,400
Assessment Administration	1,156	1,156	-	1,156	1,237
Dissemination Agent	2,889	1,685	1,204	2,889	3,091
Trustee Fees	8,000	8,000	-	8,000	8,000
Management Fees	45,420	26,495	18,925	45,420	48,599
Information Technology	578	337	241	578	618
Website Maintenance	1,225	715	510	1,225	1,311
Telephone	50	-	25	25	50
Postage & Delivery	1,250	239	521	760	1,250
Insurance General Liability	9,079	8,084	-	8,084	8,893
Printing & Binding	500	0	278	278	500
Legal Advertising	1,500	721	1,275	1,996	2,000
Other Current Charges	500	137	250	387	500
Office Supplies	150	0	75	75	150
Dues, Licenses & Subscriptions	175	175	-	175	175
1st Quarter Operating	-	-	-	-	15,000
<b>TOTAL ADMINISTRATIVE</b>	<b>\$ 99,784</b>	<b>\$ 61,209</b>	<b>\$ 32,158</b>	<b>\$ 93,367</b>	<b>\$ 122,887</b>
<b>Operations &amp; Maintenance</b>					
<b>Field Expenditures</b>					
Field Management	\$ 14,700	\$ 8,575	\$ 3,573	\$ 12,148	\$ 15,729
Security Patrol/Monitoring	27,000	21,317	7,882	29,199	27,000
Security System Hardware	2,500	-	1,250	1,250	2,500
Phone/Internet	2,500	-	1,000	1,000	2,500
Electric	7,500	3,985	4,200	8,185	9,000
Water	6,500	12,113	7,561	19,675	6,500
Solid Waste	-	1,442	-	1,442	2,000
Property Insurance	7,290	6,919	-	6,919	6,573
Repairs & Maintenance	20,000	14,010	5,838	19,848	20,000
Landscape Maintenance	25,000	14,117	9,764	23,881	26,000
Tree Trimming	7,500	-	4,500	4,500	10,000
Plant Replacement	-	1,888	-	1,888	8,000
Janitorial Service & Supplies	6,500	3,848	3,206	7,054	8,000
Pool Maintenance & Repairs	30,000	8,161	3,401	11,562	30,000
Operating Supplies	4,500	-	1,500	1,500	4,500
Pressure Washing/Painting	8,000	-	2,000	2,000	8,000
Landscape Lighting & Replacement	5,000	-	-	-	-
Holiday Lighting	-	5,083	-	5,083	8,000
Pest Control	660	-	275	275	660
Dues/Licenses	250	-	250	250	250
Contingencies/Reserve	27,356	1,570	3,534	5,104	27,356
<b>TOTAL FIELD EXPENDITURES</b>	<b>\$ 202,755</b>	<b>\$ 103,028</b>	<b>\$ 59,734</b>	<b>\$ 162,762</b>	<b>\$ 222,568</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 302,539</b>	<b>\$ 164,237</b>	<b>\$ 91,892</b>	<b>\$ 256,129</b>	<b>\$ 345,455</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$ -</b>	<b>\$ 87,292</b>	<b>\$ (87,292)</b>	<b>\$ -</b>	<b>\$ -</b>

# Hemingway Point

## Community Development District

### Budget Narrative

#### REVENUES

##### **Special Assessments - On Roll**

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

##### **Interest Income**

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

#### Expenditures - Administrative

##### **Supervisors Fees**

Chapter 190 of the Florida Statutes allows for members of the Board of Supervisors to be compensated \$200 per meeting in which they attend. The budgeted amount for the fiscal year is based on all supervisors attending 6 meetings.

##### **FICA Taxes**

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

##### **Engineering**

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

##### **Attorney**

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

##### **Annual Audit**

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

##### **Assessment Roll Administration**

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

##### **Dissemination Agent**

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

##### **Trustee Fees**

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

##### **Management Fees**

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

##### **Information Technology**

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

##### **Website Maintenance**

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

##### **Communication - Telephone**

New internet and Wi-Fi service for Office.

##### **Postage and Delivery**

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

##### **Insurance General Liability**

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

##### **Printing and Binding**

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

# Hemingway Point

## Community Development District

### Budget Narrative

#### Expenditures - Administrative (continued)

##### Legal Advertising

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

##### Other Current Charges

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

##### Office Supplies

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

##### Due, Licenses & Subscriptions

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

##### 1st Quarter Operating

Represents expenses in the first 2 months prior to assessments being collected.

#### Expenditures - Field

##### Field Management

This is for the field manager who oversees the daily activity of the field operations of the District.

##### Security

District is currently contracted with **1st Choice Security** for daily Patrols. Budget includes future contract with **DML Security Systems** for security camera monitoring during evening hours.

##### Security Hardware

District may purchase a security camera network for monitoring during the evening hours.

##### Phone/Internet

The District has an account with **Comcast** for phone and internet service to the Clubhouse.

##### Electric

The District has the following accounts with **Florida Power & Light**:

Acct 04890-39180	11850 SW 252 <sup>nd</sup> Terrace – Clubhouse
Acct 16670-96067	11880 SW 248 <sup>th</sup> Street – Guard House

##### Water

The District has the following account with **Miami-Dade Water & Sewer Department**:

Acct 2198944399	11850 SW 252 <sup>nd</sup> Terrace – Clubhouse
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##### Solid Waste

The District has the following account with **Miami-Dade Solid Waste Department**:

Acct 20091066	11850 SW 252 <sup>nd</sup> Terrace – Clubhouse
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##### Property Insurance

The District has a policy with Egis Insurance & Risk Advisors to cover the Clubhouse and contents.

##### Repairs & Maintenance

Repairs and maintenance within the district.

##### Landscape Maintenance

The District has an agreement with **Nicoya Landscaping, Inc.**

##### Tree Trimming

The District has an agreement with **Nicoya Landscaping, Inc.**

##### Plant Replacement

The cost associated with any replacement of landscaping during the year.

##### Janitorial Service & Supplies

The District will enter into an agreement for the cleaning of the Clubhouse.

##### Pool Maintenance

The District has an agreement with **Florida's Bright & Blue Pools** for the maintenance of the pool and fountains (2). The current contract is \$520.00 per month which includes complete pool and fountain services with chemical, 3 visits per week.

##### Operating Supplies

Represents any additional supplies needed for the maintenance of the Clubhouse and Guardhouse.

**Hemingway Point**  
**Community Development District**  
**Budget Narrative**

**Expenditures – Field (continued)**

**Pressure Washing/Painting**

District contracts companies for Pressure washing of sidewalks and walkways.

**Holiday Lighting**

Estimated cost for holiday lights and decorations including installation before and removal after the holidays as per the agreement signed by the District.

**Pest Control**

This cost if for an annual bait pretreatment.

**Dues/Licenses**

The District is required to pay a pool permit annual fee to the Florida Dept. of Health Miami Dade County for \$250.

**Contingencies/Reserve**

Represents any unforeseen expenditures.

**Hemingway Point**  
**Community Development District**  
**Proposed Budget**

**Debt Service Series 2013 Special Assessment Bonds (Phase One Project)**

Description	Adopted Budget FY2026	Actuals Thru 4/30/26	Projected Next 5 Months	Projected Thru 9/30/26	Proposed Budget FY 2027
<b>REVENUES:</b>					
Special Assessments-On Roll	\$ 165,900	\$ 164,021	\$ 1,880	\$ 165,900	\$ 165,900
Interest Earnings	4,000	6,597	2,000	8,597	4,000
Carry Forward Surplus <sup>(1)</sup>	209,101	211,093	-	211,093	226,016
<b>TOTAL REVENUES</b>	<b>\$ 379,001</b>	<b>\$ 381,711</b>	<b>\$ 3,880</b>	<b>\$ 385,591</b>	<b>\$ 395,916</b>
<b>EXPENDITURES:</b>					
Interest 11/1	\$ 55,569	\$ 55,569	\$ -	\$ 55,569	\$ 54,006
Principal 11/1	50,000	50,000	-	50,000	55,000
Interest 5/1	54,006	-	54,006	54,006	52,288
<b>TOTAL EXPENDITURES</b>	<b>\$ 159,575</b>	<b>\$ 105,569</b>	<b>\$ 54,006</b>	<b>\$ 159,575</b>	<b>\$ 161,294</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$ 219,426</b>	<b>\$ 276,142</b>	<b>\$ (50,126)</b>	<b>\$ 226,016</b>	<b>\$ 234,622</b>

<sup>(1)</sup> Carry Forward is Net of Reserve Requirement

Interest Due 11/1/27	\$52,288
Principal Due 11/1/27	\$60,000
	\$112,288

# Hemingway Point

## Community Development District

### AMORTIZATION SCHEDULE

#### Debt Service Series 2013 Special Assessment Bonds (Phase One Project)

Period	Outstanding Balance	Coupons	Principal	Interest	Annual Debt Service
11/01/25	1,685,000	6.250%	50,000	55,569	161,138
05/01/26	1,635,000	6.250%	-	54,006	
11/01/26	1,635,000	6.250%	55,000	54,006	163,013
05/01/27	1,580,000	6.250%	-	52,288	
11/01/27	1,580,000	6.250%	60,000	52,288	164,575
05/01/28	1,520,000	6.250%	-	50,413	
11/01/28	1,520,000	6.250%	65,000	50,413	165,825
05/01/29	1,455,000	6.250%	-	48,381	
11/01/29	1,455,000	6.250%	65,000	48,381	161,763
05/01/30	1,390,000	6.250%	-	46,350	
11/01/30	1,390,000	6.250%	70,000	46,350	162,700
05/01/31	1,320,000	6.250%	-	44,163	
11/01/31	1,320,000	6.250%	75,000	44,163	163,325
05/01/32	1,245,000	6.250%	-	41,819	
11/01/32	1,245,000	6.250%	80,000	41,819	163,638
05/01/33	1,165,000	6.750%	-	39,319	
11/01/33	1,165,000	6.750%	85,000	39,319	163,638
05/01/34	1,080,000	6.750%	-	36,450	
11/01/34	1,080,000	6.750%	90,000	36,450	162,900
05/01/35	990,000	6.750%	-	33,413	
11/01/35	990,000	6.750%	95,000	33,413	161,825
05/01/36	895,000	6.750%	-	30,206	
11/01/36	895,000	6.750%	105,000	30,206	165,413
05/01/37	790,000	6.750%	-	26,663	
11/01/37	790,000	6.750%	110,000	26,663	163,325
05/01/38	680,000	6.750%	-	22,950	
11/01/38	680,000	6.750%	120,000	22,950	165,900
05/01/39	560,000	6.750%	-	18,900	
11/01/39	560,000	6.750%	125,000	18,900	162,800
05/01/40	435,000	6.750%	-	14,681	
11/01/40	435,000	6.750%	135,000	14,681	164,363
05/01/41	300,000	6.750%	-	10,125	
11/01/41	300,000	6.750%	145,000	10,125	165,250
05/01/42	155,000	6.750%	-	5,231	
11/01/42	155,000	6.750%	155,000	5,231	165,463
<b>Total</b>			<b>\$ 1,635,000</b>	<b>\$ 1,096,706</b>	<b>\$ 2,785,713</b>

**Hemingway Point**  
**Community Development District**  
**Proposed Budget**

**Debt Service Series 2014 Special Assessment Bonds (Phase Two Project)**

Description	Adopted Budget FY2026	Actuals Thru 4/30/26	Projected Next 5 Months	Projected Thru 9/30/26	Proposed Budget FY 2027
<b>REVENUES:</b>					
Special Assessments-On Roll	\$ 170,480	\$ 167,387	\$ 3,093	\$ 170,480	\$ 170,480
Interest Earnings	4,000	6,012	2,000	8,012	4,000
Carry Forward Surplus <sup>(1)</sup>	184,335	186,289	-	186,289	198,431
<b>TOTAL REVENUES</b>	<b>\$ 358,815</b>	<b>\$ 359,688</b>	<b>\$ 5,093</b>	<b>\$ 364,781</b>	<b>\$ 372,912</b>
<b>EXPENDITURES:</b>					
Interest 11/1	\$ 53,925	\$ 53,925	\$ -	\$ 53,925	\$ 52,425
Principal 11/1	60,000	60,000	-	60,000	65,000
Interest 5/1	52,425	-	52,425	52,425	50,800
<b>TOTAL EXPENDITURES</b>	<b>\$ 166,350</b>	<b>\$ 113,925</b>	<b>\$ 52,425</b>	<b>\$ 166,350</b>	<b>\$ 168,225</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$ 192,465</b>	<b>\$ 245,763</b>	<b>\$ (47,332)</b>	<b>\$ 198,431</b>	<b>\$ 204,687</b>

<sup>(1)</sup> Carry Forward is Net of Reserve Requirement

Interest Due 11/1/27	\$50,800
Principal Due 11/1/27	\$65,000
	<u>\$115,800</u>

**Hemingway Point**  
**Community Development District**  
**AMORTIZATION SCHEDULE**

**Debt Service Series 2014 Special Assessment Bonds (Phase Two Project)**

Period	Outstanding Balance	Coupons	Principal	Interest	Annual Debt Service
11/01/24	\$ 2,085,000	4.625%	\$ 55,000	\$ 55,197	\$ 110,197
05/01/25	2,030,000	5.000%	-	53,925	
11/01/25	2,030,000	5.000%	60,000	53,925	167,850.00
05/01/26	1,970,000	5.000%	-	52,425	
11/01/26	1,970,000	5.000%	65,000	52,425	169,850.00
05/01/27	1,905,000	5.000%	-	50,800	
11/01/27	1,905,000	5.000%	65,000	50,800	166,600.00
05/01/28	1,840,000	5.000%	-	49,175	
11/01/28	1,840,000	5.000%	70,000	49,175	168,350.00
05/01/29	1,770,000	5.000%	-	47,425	
11/01/29	1,770,000	5.000%	75,000	47,425	169,850.00
05/01/30	1,695,000	5.000%	-	45,550	
11/01/30	1,695,000	5.000%	75,000	45,550	166,100.00
05/01/31	1,620,000	5.000%	-	43,675	
11/01/31	1,620,000	5.000%	80,000	43,675	167,350.00
05/01/32	1,540,000	5.000%	-	41,675	
11/01/32	1,540,000	5.000%	85,000	41,675	168,350.00
05/01/33	1,455,000	5.000%	-	39,550	
11/01/33	1,455,000	5.000%	90,000	39,550	169,100.00
05/01/34	1,365,000	5.000%	-	37,300	
11/01/34	1,365,000	5.000%	95,000	37,300	169,600.00
05/01/35	1,270,000	5.500%	-	34,925	
11/01/35	1,270,000	5.500%	100,000	34,925	169,850.00
05/01/36	1,170,000	5.500%	-	32,175	
11/01/36	1,170,000	5.500%	105,000	32,175	169,350.00
05/01/37	1,065,000	5.500%	-	29,288	
11/01/37	1,065,000	5.500%	110,000	29,288	168,575.00
05/01/38	955,000	5.500%	-	26,263	
11/01/38	955,000	5.500%	115,000	26,263	167,525.00
05/01/39	840,000	5.500%	-	23,100	
11/01/39	840,000	5.500%	120,000	23,100	166,200.00
05/01/40	720,000	5.500%	-	19,800	
11/01/40	720,000	5.500%	130,000	19,800	169,600.00
05/01/41	590,000	5.500%	-	16,225	
11/01/41	590,000	5.500%	135,000	16,225	167,450.00
05/01/42	455,000	5.500%	-	12,513	
11/01/42	455,000	5.500%	145,000	12,513	170,025.00
05/01/43	310,000	5.500%	-	8,525	
11/01/43	310,000	5.500%	150,000	8,525	167,050.00
05/01/44	160,000	5.500%	-	4,400	
11/01/44	160,000	5.500%	160,000	4,400	168,800.00
<b>Total</b>			<b>\$ 1,970,000</b>	<b>\$ 1,177,150</b>	<b>\$ 3,199,575</b>

**Hemingway Point**  
**Community Development District**  
**Non-Ad Valorem Assessments Comparison**  
**2026 - 2027**

Neighborhood	O&M Units	Bonds 2013 Units	Bonds 2014 Units	Annual Maintenance Assessments			Annual Debt Assessments					Total Assessed Per Unit		
				FY 2027	FY2026	Increase/ (decrease)	FY 2027	FY2026	FY 2027	FY2026	Increase/ (decrease)	FY 2027	FY2026	Increase/ (decrease)
							Series 2013		Series 2014					
Single Family-Phase I	167	167	0	\$1,122.99	\$832.09	\$290.90	\$1,045.70	\$1,045.70	\$0.00	\$0.00	\$0.00	\$2,168.69	\$1,877.79	\$290.90
Single Family-Phase II	154	0	154	\$1,122.99	\$832.09	\$290.90	\$0.00	\$0.00	\$1,165.28	\$1,165.28	\$0.00	\$2,288.27	\$1,997.37	\$290.90
Total	321	167	154											

**Hemingway Point  
COMMUNITY DEVELOPMENT DISTRICT**

Audit Proposals - Fiscal Years 2026, 2027, 2028, 2029, 2030, 2031, 2032, 2033, 2034, 2035, 2036

Ranking Scale	Ability of Personnel	Proposer's Experience	Understanding Scope of Work	Ability to Furnish the Required Services	Price	TOTAL
Maximum Points	20	20	20	20	20	100

FEE

<b>Berger, Toomb, Elam, Gaines &amp; Frank</b> Fort Pierce						
2026	\$4,000					
2027	\$4,000					
2028	\$4,200					
2029	\$4,200					
2030	\$4,410					
2031	\$4,410					
2032	\$4,630					
2033	\$4,630					
2034	\$4,860					
2035	\$4,860					
2036	\$5,100					
<b>\$49,300</b>						
<b>Grau &amp; Associates</b> Boca Raton						
2026	\$3,600					
2027	\$3,700					
2028	\$3,800					
2029	\$3,900					
2030	\$4,000					
2031	\$4,100					
2032	\$4,200					
2033	\$4,300					
2034	\$4,400					
2035	\$4,500					
2036	\$4,600					
<b>\$45,100</b>						
<b>RMcIntosh CPA</b> Boca Raton						
2026	\$3,000					
2027	\$3,100					
2028	\$3,200					
2029	\$3,300					
2030	\$3,400					
2031	\$3,500					
2032	\$3,600					
2033	\$3,700					
2034	\$3,800					
2035	\$3,900					
2036	\$4,000					
<b>\$38,500</b>						

**Auditor Selection Evaluation Criteria:**

- 1. Ability of Personnel** **20 Points**  
 E.g. geographic locations of firm's headquarters or permanent office in relation to the project; capabilities and experience of key personnel; present ability to manage this project; evaluation of existing work load; proposed staffing levels, etc.
- 2. Proposer's Experience** **20 Points**  
 E.g. past record and experience of the Proposer in similar projects; volume of work previously performed by the firm; past performance for other Community Development Districts in other contracts; character, integrity, reputation of respondent, etc.
- 3. Understanding of Scope of Work** **20 Points**  
 Extent to which the proposal demonstrates an understanding of the Districts needs for the services requested.
- 4. Ability to Furnish the Required Services** **20 Points**  
 Extent to which the proposal demonstrates the adequacy of Proposer's financial resources and stability as a business entity necessary to complete the services required. E.g. the existence of any natural disaster plan for business operations.
- 5. Price** **20 Points**  
 Points will be awarded based upon the price bid for the rendering of the services and reasonableness of the price to the services.

**THE HEMINGWAY POINT  
COMMUNITY DEVELOPMENT DISTRICT**

**PROPOSAL FOR AUDIT SERVICES**

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**PROPOSED BY:**

Berger, Toombs, Elam, Gaines & Frank  
CERTIFIED PUBLIC ACCOUNTANTS, PL

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600 Citrus Avenue, Suite 200  
Fort Pierce, Florida 34950

(772) 461-6120

**CONTACT PERSON:**

Maritza Stonebraker, CPA, Director

**DATE OF PROPOSAL:**

May 4, 2026

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# Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue  
Suite 200  
Fort Pierce, Florida 34950

772/461-6120 // 461-1155  
FAX: 772/468-9278

May 4, 2026

The Hemingway Point Community Development District  
Governmental Management Services  
5385 N. Nob Hill Road  
Sunrise, FL 33351

Dear District Manager:

Thank you very much for the opportunity to present our professional credentials to provide audit services for The Hemingway Point Community Development District.

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL has assembled a team of governmental and nonprofit specialists second to none to serve our clients. Our firm has the necessary qualifications and experience to serve as the independent auditors for The Hemingway Point Community Development District. We will provide you with top quality, responsive service.

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is a recognized leader in providing services to governmental and nonprofit agencies throughout Florida. We have been the independent auditors for a number of local governmental agencies and through our experience in performing their audits, we have been able to increase our audit efficiency and; therefore, reduce costs. We have continually passed this cost savings on to our clients and will continue to do so in the future. As a result of our experience and expertise, we have developed an effective and efficient audit approach designed to meet or exceed the performance specifications 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 the standards for financial and compliance audits.

We will conduct the audit in accordance with auditing standards generally accepted in the United States of America with minimal disruption to your operations. Our firm has frequent technical updates to keep our personnel informed and up-to-date on all changes that are occurring within the industry.

The Hemingway Point Community Development District  
May 4, 2026

Our firm is a member of the Government Audit Quality Center, an organization dedicated to improving government audit quality. We also utilize the audit program software of a nationally recognized CPA firm to assure us that we are up to date with all auditing standards and to assist us maintain maximum audit efficiencies.

To facilitate your evaluation of our qualifications and experience, we have arranged this proposal to include a resume of our firm, including our available staff, our extensive prior governmental and nonprofit auditing experience and clients to be contacted.

You need a firm that will provide an efficient, cost-effective, high-quality audit within critical time constraints. You need a firm with the prerequisite governmental and nonprofit experience to perform your audit according to stringent legal and regulatory requirements, a firm that understands the complex nature of community development districts and their unique compliance requirements. You need a firm with recognized governmental and nonprofit specialists within the finance and governmental communities. And, certainly, you need a firm that will provide you with valuable feedback to enhance your current and future operations. Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is that firm. Maritza Stonebraker is the person authorized to make representations for the firm.

Thank you again for the opportunity to submit this proposal to The Hemingway Point Community Development District.

Very truly yours,

*Berger Toombs Elam  
Gaines + Frank*

Berger, Toombs, Elam, Gaines & Frank  
Certified Public Accountants PL  
Fort Pierce, Florida

## **PROFILE OF THE PROPOSER**

### **Description and History of Audit Firm**

**Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** is a Treasure Coast public accounting firm, which qualifies as a small business firm, as established by the Small Business Administration (13 CFR 121.38), with offices in Fort Pierce and Stuart. We are a member of the Florida Institute of Certified Public Accountants and the American Institute of Certified Public Accountants. The firm was formed from the merger of Edwards, Berger, Harris & Company (originated in 1972) and McAlpin, Curtis & Associates (originated in 1949). J. W. Gaines and Associates (originated in 1979) merged with the firm in 2004. Our tremendous growth rate experienced over the last 70 years is directly attributable to the firm's unrelenting dedication to providing the highest quality, responsive professional services attainable to its clients.

We are a member of the Private Companies Practice Section (PCPS) of the American Institute of Certified Public Accountants (AICPA) to assure we meet the highest standards. Membership in this practice section requires that our firm meet more stringent standards than standard AICPA membership. These rigorous requirements include the requirement of a triennial peer review of our firm's auditing and accounting practice and annual Continuing Professional Education (CPE) for all accounting staff (whether CPA or non-CPA). For standard AICPA membership, only a quality review is required and only CPAs must meet CPE requirements.

We are also a member of the Government Audit Quality Center ("the Center") of the American Institute of Certified Public Accountants to assure the quality of our government audits. Membership in the Center, which is voluntary, requires our firm to comply with additional standards to promote the quality of government audits.

We have been extensively involved in serving local government entities with professional accounting, auditing and consulting services throughout the entire history of our firm. Our substantial experience over the years makes us uniquely qualified to provide accounting, auditing, and consulting services to these clients. We are a recognized leader in providing services to governmental and nonprofit agencies on the Treasure Coast and in Central and South Florida, with extensive experience in auditing community development districts and water control districts. We were the independent auditors of the City of Fort Pierce for over 37 years and for St. Lucie County for over 34 years. Additionally, we have performed audits of the City of Stuart, the City of Vero Beach, Indian River County and Martin County. We also presently audit over 100 Community Development Districts throughout Florida.

Our firm was founded on the belief that we are better able to respond to our clients needs through education, experience, independence, quality control, and personal service. Our firm's commitment to quality is reflected in our endeavor of professional excellence via continuing education, the use of the latest computer technology, professional membership in PCPS and peer review.

We believe our approach to audit engagements, intelligence and innovation teamed with sound professional judgment enables us to explore new concepts while remaining sensitive to the fundamental need for practical solutions. We take pride in giving you the assurance that the personal assistance you receive comes from years of advanced training, technical experience and financial acumen.

## Professional Staff Resources

**Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** has a total of 32 professional and administrative staff (including 12 professional staff with extensive experience servicing government entities). The work will be performed out of our Fort Pierce office with a proposed staff of one senior accountant and one or two staff accountants supervised by an audit manager and audit partner. With the exception of the directors of the firm's offices, the professional staff is not specifically assigned to any of our individual offices. The professional and administrative staff resources available to you through Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL are as follows:

	<u>Total</u>
Partners/Directors (CPA's)	7
Managers (1 CPA)	2
Senior/Supervisor Accountants (1 CPA)	3
Staff Accountants	8
Paraprofessional	6
Administrative	<u>6</u>
Total – all personnel	32

Following is a brief description of each employee classification:

**Staff Accountant** – Staff accountants work directly under the constant supervision of the auditor-in-charge and, are responsible for the various testing of documents, account analysis and any other duties as his/her supervisor believes appropriate. Minimum qualification for a staff accountant is graduation from an accredited university or college with a degree in accounting or equivalent.

**Senior Accountant** – A senior accountant must possess all the qualifications of the staff accountant, in addition to being able to draft the necessary reports and financial statements, and supervise other staff accountants when necessary.

**Managers** – A manager must possess the qualifications of the senior accountant, plus be able to work without extensive supervision from the auditor-in-charge. The manager should be able to draft audit reports from start to finish and to supervise the audit team, if necessary.

**Partner/Director** – The director has extensive governmental auditing experience and acts as the auditor-in-charge. Directors have a financial interest in the firm.

## **Professional Staff Resources (Continued)**

**Independence** – Independence of the public accounting firm, with respect to the audit client, is the foundation from which the public gains its trust in the opinion issued by the public accounting firm at the end of the audit process. This independence must be in appearance as well as in fact. The public must perceive that the accounting firm is independent of the audit entity to ensure that nothing would compromise the opinion issued by the public accounting firm. **Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** is independent of The Hemingway Point Community Development District, including its elected officials and related parties, at the date of this proposal, as defined by the following rules, regulations, and standards:

Au-C Section 220 – Statements on Auditing Standards issued by the American Institute of Certified Public Accountants;

ET Sections 101 and 102 – Code of Professional Conduct of the American Institute of Certified Public Accountants;

Chapter 21A-1, Florida Administrative Code;

Section 473.315, Florida Statutes; and,

Government Auditing Standards, issued by the Comptroller General of the United States.

On an annual basis, all members of the firm are required to confirm, in writing, that they have no personal or financial relationships or holding that would impair their independence with regard to the firm's clients.

Independence is a hallmark of our profession. We encourage our staff to use professional judgment in situations where our independence could be impaired or the perception of a conflict of interest might exist. In the governmental sector, public perception is as important as professional standards. Therefore, the utmost care must be exercised by independent auditors in the performance of their duties.

### **Ability to Furnish the Required Services**

As previously noted in the Profile of the Proposer section of this document, our firm has been in existence for over 74 years. We have provided audit services to some clients for over 30 years continually. Our firm is insured against physical loss through commercial insurance and we also carry liability insurance. The majority of our audit documentation is stored electronically, both on our office network and on each employee laptop or computer assigned to each specific job. Our office computer network is backed up on tape, so in the event of a total equipment loss, we can restore all data as soon as replacement equipment is acquired. In addition, our field laptop computers carry the same data and can be used in the event of emergency with virtually no delay in completing the required services.

## **GOVERNMENTAL AUDITING EXPERIENCE**

**Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** has been practicing public accounting in Florida for 70 years. Our success over the years has been the result of a strong commitment to providing personalized quality service to our clients.

The current members of our firm have performed audits of over 1,100 community development districts, and over 2,100 audits of municipalities, counties and other governmental entities such as the City of Fort Pierce and St. Lucie County.

Our firm provides a variety of accounting, auditing, tax litigation support, and consulting services. Some of the professional accounting, auditing and management consulting services that are provided by our firm are listed below:

- Performance of annual financial and compliance audits, including Single Audits of state and federal financial assistance programs, under the provisions of the Single Audit Act, Subpart F of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), with minimal disruptions to your operations;
- Performance of special compliance audits to ascertain compliance with the applicable local, state and federal laws and regulations;
- Issuance of comfort letters and consent letters in conjunction with the issuance of tax-exempt debt obligations, including compiling financial data and interim period financial statement reviews;
- Calculation of estimated and actual federal arbitrage rebates;
- Assistance in compiling historical financial data for first-time and supplemental submissions for GFOA Certificate of Achievement for Excellence in Financial Reporting;
- Preparation of indirect cost allocation systems in accordance with Federal and State regulatory requirements;
- Providing human resource and employee benefit consulting;
- Performance of automation feasibility studies and disaster recovery plans;
- Performance feasibility studies concerning major fixed asset acquisitions and utility plant expansion plans (including electric, water, pollution control, and sanitation utilities); and
- Assistance in litigation, including testimony in civil and criminal court.
- Assist clients who utilize QuickBooks software with their software needs. Our Certified QuickBooks Advisor has undergone extensive training through QuickBooks and has passed several exams to attain this Certification.

### **Continuing Professional Education**

All members of the governmental audit staff of our firm, and audit team members assigned to this engagement, are in compliance with the Continuing Professional Education (CPE) requirements set forth in Government Auditing Standards issued by the Comptroller General of the United States. In addition, our firm is in compliance with the applicable provisions of the Florida Statutes that require CPA's to have met certain CPE requirements prior to proposing on governmental audit engagements.

## GOVERNMENTAL AUDITING EXPERIENCE (CONTINUED)

The audit team has extensive experience in performing governmental audits and is exposed to intensive and continuing concentration on these types of audits. Due to the total number of governmental audits our team performs, each member of our governmental staff must understand and be able to perform several types of governmental audits. It is our objective to provide each professional employee fifty hours or more of comprehensive continuing professional education each year. This is accomplished through attending seminars throughout Florida and is reinforced through in-house training.

Our firm has made a steadfast commitment to professional education. Our active attendance and participation in continuing professional education is a major part of our objective to obtain the most recent knowledge on issues which are of importance to our clients. We are growing on the reputation for work that our firm is providing today.

### Quality Control Program

Quality control requires continuing commitment to professional excellence. **Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** is formally dedicated to that commitment.

To ensure maintaining the standards of working excellence required by our firm, we joined the Private Companies Practice Section (PCPS) of the American Institute of Certified Public Accountants (AICPA). To be a participating member firm of this practice section, a firm must obtain an independent Peer Review of its quality control policies and procedures to ascertain the firm's compliance with existing auditing standards on the applicable engagements.

The scope of the Peer Review is comprehensive in that it specifically reviews the following quality control policies and procedures of the participating firm:

- Professional, economic, and administrative independence;
- Assignment of professional personnel to engagements;
- Consultation on technical matters;
- Supervision of engagement personnel;
- Hiring and employment of personnel;
- Professional development;
- Advancement;
- Acceptance and continuation of clients; and,
- Inspection and review system.

We believe that our commitment to the program is rewarding not only to our firm, but primarily to our clients.

The external independent Peer Review of the elements of our quality control policies and procedures performed by an independent certified public accountant, approved by the PCPS of the AICPA, provides you with the assurance that we continue to conform to standards of the profession in the conduct of our accounting and auditing practice.

## **GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)**

Our firm is also a member of Governmental Audit Quality Center (GAQC), a voluntary membership center for CPA firms that perform governmental audits. This center promotes the quality of governmental audits.

Our firm has completed successive Peer Reviews. These reviews included a representative sample of our firm's local governmental auditing engagements. As a result of these reviews, our firm obtained an unqualified opinion on our quality control program and work procedures. On page 33 is a copy of our most recent Peer Review report. It should be noted that we received a pass rating.

Our firm has never had any disciplinary actions by state regulatory bodies or professional organizations.

As our firm performs approximately one hundred audits each year that are reviewed by federal, state or local entities, we are constantly dealing with questions from these entities about our audits. We are pleased to say that any questions that have been raised were minor issues and were easily resolved without re-issuing any reports.

### **Certificate of Achievement for Excellence in Financial Reporting (CAFR)**

We are proud and honored to have been involved with the City of Fort Pierce and the Fort Pierce Utilities Authority when they received their first Certificates of Achievement for Excellence in Financial Reporting for the fiscal years ended September 30, 1988 and 1994, respectively. We were also instrumental in the City of Stuart receiving the award, in our first year of performing their audit, for the year ended September 30, 1999.

We also assisted St. Lucie County, Florida for the year ended September 30, 2003, in preparing their first Comprehensive Annual Financial Report, and St. Lucie County has received their Certificate of Achievement for Excellence in Financial Reporting every year since.

As continued commitment to insuring that we are providing the highest level of experience, we have had at least one employee of our firm serve on the GFOA – Special Review Committee since the mid-1980s. This committee is made up of selective Certified Public Accountants throughout the United States who have demonstrated their high level of knowledge and expertise in governmental accounting. Each committee member attends a special review meeting at the Annual GFOA Conference. At this meeting, the committee reports on the Certificate of Achievement Program's most recent results, future goals, and common reporting deficiencies.

We feel that our previous experience in assisting the City of Fort Pierce, the Fort Pierce Utilities Authority and St. Lucie County obtain their first CAFRs, and the City of Stuart in continuing to receive a CAFR and our firm's continued involvement with the GFOA, and the CAFR review committee make us a valued asset for any client in the field of governmental financial reporting.

## **GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)**

### References

Florida Green Finance Authority  
Jeff Walker, Special District Services  
(561) 630-4922

Gateway Services Community  
Development District  
Stephen Bloom, Inframark LLC  
(954) 753-5841

South Village Community Development District  
Darrin Mossing, Governmental Management  
Services LLC  
(407) 841-5524

Clearwater Cay Community  
Development District  
Cal Teague, Premier District Management  
(239) 690-7100 ext 101

In addition to the above, we have the following additional governmental audit experience:

### Community Development Districts

Aberdeen Community Development  
District

Beacon Lakes Community  
Development District

Alta Lakes Community Development  
District

Beaumont Community Development  
District

Amelia Concourse Community  
Development District

Bella Collina Community Development  
District

Amelia Walk Community  
Development District

Bonnet Creek Community  
Development District

Aqua One Community Development  
District

Buckeye Park Community  
Development District

Arborwood Community Development  
District

Candler Hills East Community  
Development District

Arlington Ridge Community  
Development District

Cedar Hammock Community  
Development District

Bartram Springs Community  
Development District

Central Lake Community  
Development District

Baytree Community Development  
District

Channing Park Community  
Development District

## GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Cheval West Community Development District	Evergreen Community Development District
Coconut Cay Community Development District	Forest Brooke Community Development District
Colonial Country Club Community Development District	Gateway Services Community Development District
Connerton West Community Development District	Gramercy Farms Community Development District
Copperstone Community Development District	Greenway Improvement District
Creekside @ Twin Creeks Community Development District	Greyhawk Landing Community Development District
Deer Run Community Development District	Griffin Lakes Community Development District
Dowden West Community Development District	Habitat Community Development District
DP1 Community Development District	Harbor Bay Community Development District
Eagle Point Community Development District	Harbourage at Braden River Community Development District
East Nassau Stewardship District	Harmony Community Development District
Eastlake Oaks Community Development District	Harmony West Community Development District
Easton Park Community Development District	Harrison Ranch Community Development District
Estancia @ Wiregrass Community Development District	Hawkstone Community Development District

## GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Heritage Harbor Community Development District	Madeira Community Development District
Heritage Isles Community Development District	Marhsall Creek Community Development District
Heritage Lake Park Community Development District	Meadow Pointe IV Community Development District
Heritage Landing Community Development District	Meadow View at Twin Creek Community Development District
Heritage Palms Community Development District	Mediterra North Community Development District
Heron Isles Community Development District	Midtown Miami Community Development District
Heron Isles Community Development District	Mira Lago West Community Development District
Highland Meadows II Community Development District	Montecito Community Development District
Julington Creek Community Development District	Narcoossee Community Development District
Laguna Lakes Community Development District	Naturewalk Community Development District
Lake Bernadette Community Development District	New Port Tampa Bay Community Development District
Lakeside Plantation Community Development District	Overoaks Community Development District
Landings at Miami Community Development District	Panther Trace II Community Development District
Legends Bay Community Development District	Paseo Community Development District
Lexington Oaks Community Development District	Pine Ridge Plantation Community Development District
Live Oak No. 2 Community Development District	Piney Z Community Development District

## GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Poinciana Community Development District	Sampson Creek Community Development District
Poinciana West Community Development District	San Simeon Community Development District
Port of the Islands Community Development District	Six Mile Creek Community Development District
Portofino Isles Community Development District	South Village Community Development District
Quarry Community Development District	Southern Hills Plantation I Community Development District
Renaissance Commons Community Development District	Southern Hills Plantation III Community Development District
Reserve Community Development District	South Fork Community Development District
Reserve #2 Community Development District	St. John's Forest Community Development District
River Glen Community Development District	Stoneybrook South Community Development District
River Hall Community Development District	Stoneybrook South at ChampionsGate Community Development District
River Place on the St. Lucie Community Development District	Stoneybrook West Community Development District
Rivers Edge Community Development District	Tern Bay Community Development District
Riverwood Community Development District	Terracina Community Development District
Riverwood Estates Community Development District	Tison's Landing Community Development District
Rolling Hills Community Development District	TPOST Community Development District
Rolling Oaks Community Development District	

## GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Triple Creek Community  
Development District

Vizcaya in Kendall  
Development District

TSR Community Development  
District

Waterset North Community  
Development District

Turnbull Creek Community  
Development District

Westside Community Development  
District

Twin Creeks North Community  
Development District

WildBlue Community Development  
District

Urban Orlando Community  
Development District

Willow Creek Community  
Development District

Verano #2 Community  
Development District

Willow Hammock Community  
Development District

Viera East Community  
Development District

Winston Trails Community  
Development District

VillaMar Community  
Development District

Zephyr Ridge Community  
Development District

## GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

### Other Governmental Organizations

City of Westlake	Office of the Medical Examiner, District 19
Florida Inland Navigation District	Rupert J. Smith Law Library of St. Lucie County
Fort Pierce Farms Water Control District	St. Lucie Education Foundation
Indian River Regional Crime Laboratory, District 19, Florida	Seminole Improvement District
Viera Stewardship District	Troup Indiantown Water Control District

### Current or Recent Single Audits

St. Lucie County, Florida  
Early Learning Coalition, Inc.  
Gateway Services Community Development District  
Healthy Start Coalition

Members of our audit team have acquired extensive experience from performing or participating in over 1,800 audits of governments, independent special taxing districts, school boards, and other agencies that receive public money and utilize fund accounting.

Much of our firm's auditing experience is with compliance auditing, which is required for publicly financed agencies. In this type of audit, we do a financial examination and also confirm compliance with various statutory and regulatory guidelines.

Following is a summary of our other experience, including Auditor General experience, as it pertains to other governmental and fund accounting audits.

#### Counties

(Includes elected constitutional officers, utilities and dependent taxing districts)

Indian River  
Martin  
Okeechobee  
Palm Beach

#### Municipalities

City of Port St. Lucie  
City of Vero Beach  
Town of Orchid

## **GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)**

### Special Districts

Bannon Lakes Community Development District  
Boggy Creek Community Development District  
Capron Trail Community Development District  
Celebration Pointe Community Development District  
Coquina Water Control District  
Diamond Hill Community Development District  
Dovera Community Development District  
Durbin Crossing Community Development District  
Golden Lakes Community Development District  
Lakewood Ranch Community Development District  
Martin Soil and Water Conservation District  
Meadow Pointe III Community Development District  
Myrtle Creek Community Development District  
St. Lucie County – Fort Pierce Fire District  
The Crossings at Fleming Island  
St. Lucie West Services District  
Indian River County Mosquito Control District  
St. John's Water Control District  
Westchase and Westchase East Community Development Districts  
Pier Park Community Development District  
Verandahs Community Development District  
Magnolia Park Community Development District

### Schools and Colleges

Federal Student Aid Programs – Indian River Community College  
Indian River Community College  
Okeechobee County District School Board  
St. Lucie County District School Board  
Indian River School District – Internal Accounts

### State and County Agencies

Central Florida Foreign-Trade Zone, Inc. (a nonprofit organization affiliated with the St. Lucie County Board of County Commissioners)  
Florida School for Boys at Okeechobee  
Indian River Community College Crime Laboratory  
Indian River Correctional Institution

## **FEE SCHEDULE**

We propose the fee for our audit services described below to be \$4,000 for the years ending September 30, 2026 and 2027, \$4,200 for the years ending September 30, 2028 and 2029, \$4,410 for the years ending September 30, 2030 and 2031, \$4,630 for the years ending September 30, 2032 and 2033, \$4,860 for the years ending September 30, 2034 and 2035 and \$5,100 for the year ending September 30, 2036. In addition, if a bond issuance occurs there will be an additional fee for each additional bond. The fee is contingent upon the financial records and accounting systems of The Hemingway Point Community Development District being “audit ready” and the financial activity for the District is not materially increased. If we discover that additional preparation work or subsidiary schedules are needed, we will consult with your authorized representative. We can assist with this additional work at our standard rates should you desire.

## **SCOPE OF WORK TO BE PERFORMED**

If selected as the District's auditors, we will perform a financial and compliance audit in accordance with Section 11.45, Florida Statutes, in order to express an opinion on an annual basis on the financial statements of The Hemingway Point Community Development District as of September 30, 2026, 2027, 2028, 2029, 2030, 2031, 2032, 2033, 2034, 2035 and 2036. The audits will be performed to the extent necessary to express an opinion on the fairness in all material respects with which the financial statements present the financial position, results of operations and changes in financial position in conformity with generally accepted accounting principles and to determine whether, for selected transactions, operations are properly conducted in accordance with legal and regulatory requirements. Reportable conditions that are also material weaknesses shall be identified as such in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters. Other (non-reportable) conditions discovered during the course of the audit will be reported in a separate letter to management, which will be referred to in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters.

Our audit will be performed in accordance with standards for financial and compliance audits contained in *Government Auditing Standards*, as well as in compliance with rules and regulations of audits of special districts as set forth by the State Auditor General in Chapter 10.550, Local Governmental Entity Audits, and other relevant federal, state and county orders, statutes, ordinances, charter, resolutions, bond covenants, Administrative Code and procedures, or rules and regulations which may pertain to the work required in the engagement.

The primary purpose of our audit will be to express an opinion on the financial statements discussed above. It should be noted that such audits are subject to the inherent risk that errors or irregularities may not be detected. However, if conditions are discovered which lead to the belief that material errors, defalcations or other irregularities may exist or if other circumstances are encountered that require extended services, we will promptly notify the appropriate individual.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **David S. McGuire, CPA, CITP**

Director – 31 years experience

#### **Education**

- ◆ University of Central Florida, B.A. – Accounting
- ◆ Barry University – Master of Professional Accountancy

#### **Registrations**

- ◆ Certified Public Accountant – State of Florida, State Board of Accountancy
- ◆ Certified Information Technology Professional (CITP) – American Institute of Certified Public Accountants
- ◆ Certified Not-For-Profit Core Concepts 2018

#### **Professional Affiliations/Community Service**

- ◆ Member of the American and Florida Institutes of Certified Public Accountants
- ◆ Associate Member, Florida Government Finance Office Associates
- ◆ Assistant Coach – St. Lucie County Youth Football Organization (1994 – 2005)
- ◆ Assistant Coach – Greater Port St. Lucie Football League, Inc. (2006 – 2010)
- ◆ Board Member – Greater Port St. Lucie Football League, Inc. (2011 – 2017)
- ◆ Treasurer, AIDS Research and Treatment Center of the Treasure Coast, Inc. (2000 – 2003)
- ◆ Board Member/Treasurer, North Treasure Coast Chapter, American Red Cross (2004 – 2010)
- ◆ Member/Board Member of Port St. Lucie Kiwanis (1994 – 2001)
- ◆ President (2014/15) of Sunrise Kiwanis of Fort Pierce (2004 – 2017)
- ◆ St. Lucie District School Board Superintendent Search Committee (2013 – present)
- ◆ Board Member – Phrozen Pharoes (2019-2021)

#### **Professional Experience**

- ◆ Twenty-eight years public accounting experience with an emphasis on nonprofit and governmental organizations.
- ◆ Audit Manager in-charge on a variety of audit and review engagements within several industries, including the following government and nonprofit organizations:
  - St. Lucie County, Florida
  - 19<sup>th</sup> Circuit Office of Medical Examiner
  - Troup Indiantown Water Control District
  - Exchange Club Center for the Prevention of Child Abuse, Inc.
  - Healthy Kids of St. Lucie County
  - Mustard Seed Ministries of Ft. Pierce, Inc.
  - Reaching Our Community Kids, Inc.
  - Reaching Our Community Kids - South
  - St. Lucie County Education Foundation, Inc.
  - Treasure Coast Food Bank, Inc.
  - North Springs Improvement District
- ◆ Four years of service in the United States Air Force in computer operations, with a top secret (SCI/SBI) security clearance.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

**David S. McGuire, CPA, CITP (Continued)**

Director

#### **Continuing Professional Education**

- ◆ Mr. McGuire has attended numerous continuing professional education courses and seminars taught by nationally recognized sponsors in the accounting auditing and single audit compliance areas. He has attended courses over the last two years in those areas as follows:

- Not-for-Profit Auditing Financial Results and Compliance Requirements

- Update: Government Accounting Reporting and Auditing

- Annual Update for Accountants and Auditors

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Matthew Gonano, CPA**

Director – 14 years total experience

#### **Education**

- ◆ University of North Florida, B.B.A. – Accounting
- ◆ University of Alicante, Spain – International Business
- ◆ Florida Atlantic University – Masters of Accounting

#### **Professional Affiliations/Community Service**

- ◆ American Institute of Certified Public Accountants
- ◆ Florida Institute of Certified Public Accountants

#### **Professional Experience**

- ◆ Senior Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.
- ◆ Performed audits of nonprofit and governmental organizations in accordance with Governmental Accounting Auditing Standards (GAAS)
- ◆ Performed Single Audits of nonprofit organizations in accordance with OMB Circular A-133, Audits of State, Local Governments, and Non-Profit Organizations.

#### **Continuing Professional Education**

- ◆ Mr. Gonano has participated in numerous continuing professional education courses.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Melissa Marlin, CPA**

Director – 12 years

#### **Education**

- ◆ Indian River State College, A.A. – Accounting
- ◆ Florida Atlantic University, B.B.A. – Accounting

#### **Registrations**

- ◆ Certified Public Accountant – State of Florida, State Board of Accountancy

#### **Professional Affiliations/Community Service**

- ◆ Member of the American Institute of Certified Public Accountants
- ◆ Member of the Florida Institute of Certified Public Accountants
- ◆ Affiliate member of the Government Finance Officers Association

#### **Professional Experience**

- ◆ Accountant with over 10 years of experience providing professional services to nonprofit and governmental entities.
- ◆ Performed over 300 audits of nonprofit and governmental organizations in accordance with Governmental Accounting Auditing Standards (GAAS)
- ◆ Performed Single Audits of nonprofit organizations in accordance with 2 CFR Part 200 Subpart F, Uniform Guidance, Audits of State, Local Governments, and Non-Profit Organizations.

#### **Continuing Professional Education**

- ◆ Mrs. Marlin participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments in accounting and auditing such as:
  - Governmental Accounting Report and Audit Update
  - Analytical Procedures, FICPA
  - Annual Update for Accountants and Auditors
  - Single Audit Sampling and Other Considerations

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Maritza Stonebraker, CPA**

Director – 10 years

#### **Education**

- ◆ Indian River State College, B.S. – Accounting

#### **Registrations**

- ◆ Certified Public Accountant – State of Florida, State Board of Accountancy

#### **Professional Affiliations/Community Service**

- ◆ Member of the American Institute of Certified Public Accountants
- ◆ Member of the Florida Institute of Certified Public Accountants
- ◆ Affiliate of the Government Finance Officers Association

#### **Professional Experience**

- ◆ Maritza launched her professional auditing career at Berger, Toombs, Elam, Gaines, & Frank, accumulating over 9 years of expertise in the field
- ◆ Performed over 300 audits of nonprofit and governmental organizations in accordance with Governmental Accounting Auditing Standards (GAAS)
- ◆ Performed Single Audits of nonprofit organizations in accordance with 2 CFR Part 200 Subpart F, Uniform Guidance, Audits of State, Local Governments, and Non-Profit Organizations.

#### **Continuing Professional Education**

- ◆ Mrs. Stonebraker participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments in accounting and auditing such as:
  - Governmental Accounting Report and Audit Update
  - Analytical Procedures, FICPA
  - Annual Update for Accountants and Auditors
  - Single Audit Sampling and Other Considerations

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Jonathan Herman, CPA**

Director – 12 years

#### **Education**

- ◆ University of Central Florida, B.S. – Accounting
- ◆ Florida Atlantic University, MACC

#### **Registrations**

- ◆ Certified Public Accountant – State of Florida, State Board of Accountancy

#### **Professional Affiliations/Community Service**

- ◆ Member of the American and Florida Institutes of Certified Public Accountants
- ◆ Affiliate member Government Finance Officers Association

#### **Professional Experience**

- ◆ Over 10 years experience in all phases of public accounting and auditing experience, with a concentration in financial and compliance audits. Mr. Herman has been involved in all phases of the audits listed on the preceding pages.

#### **Continuing Professional Education**

- ◆ Has participated in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments. He has attended courses in those areas over the last two years such as:
  - Governmental Accounting Report and Audit Update
  - Annual Update: Government Accounting Reporting and Auditing
  - Annual Update for Accountants and Auditors

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **David F. Haughton, CPA**

Accounting and Audit Manager – 34 years

#### **Education**

- ◆ Stetson University, B.B.A. – Accounting

#### **Registrations**

- ◆ Certified Public Accountant – State of Florida, State Board of Accountancy

#### **Professional Affiliations/Community Service**

- ◆ Member of the American and Florida Institutes of Certified Public Accountants
- ◆ Former Member of Florida Institute of Certified Public Accountants Committee on State and Local Government
- ◆ Affiliate Member Government Finance Officers Association (GFOA) for over 10 years
- ◆ Affiliate Member Florida Government Finance Officers Association (FGFOA) for over 10 years
- ◆ Technical Review – 1997 FICPA Course on State and Local Governments in Florida
- ◆ Board of Directors – Kiwanis of Ft. Pierce, Treasurer – 1994-1999; Vice President – 1999-2001

#### **Professional Experience**

- ◆ Twenty-seven years public accounting experience with an emphasis on governmental and nonprofit organizations.
- ◆ State Auditor General's Office – West Palm Beach, Staff Auditor, June 1985 to September 1985
- ◆ Accounting and Audit Manager of Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants PL, responsible for audit and accounting services including governmental and not-for-profit audits.
- ◆ Over 20 years of public accounting and governmental experience, specializing in governmental and nonprofit organizations with concentration in special districts, including Community Development Districts which provide services including water and sewer utilities. Governmental and non-profit entities served include the following:

##### **Counties:**

St. Lucie County

##### **Municipalities:**

City of Fort Pierce

City of Stuart

# ***Commitment to Quality Service***

<b>Personnel Qualifications and Experience</b>
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**David F. Haughton, CPA (Continued)**  
Accounting and Audit Manager

**Professional Experience (Continued)**

**Special Districts:**

- Bluewaters Community Development District
- Country Club of Mount Dora Community Development District
- Fiddler’s Creek Community Development District #1 and #2
- Indigo Community Development District
- North Springs Improvement District
- Renaissance Commons Community Development District
- St. Lucie West Services District
- Stoneybrook Community Development District
- Summerville Community Development District
- Terracina Community Development District
- Thousand Oaks Community Development District
- Tree Island Estates Community Development District
- Valencia Acres Community Development District

**Non-Profits:**

- The Dunbar Center, Inc.
- Hibiscus Children’s Foundation, Inc.
- Hope Rural School, Inc.
- Maritime and Yachting Museum of Florida, Inc.
- Tykes and Teens, Inc.
- United Way of Martin County, Inc.
- Workforce Development Board of the Treasure Coast, Inc.

- ◆ While with the Auditor General’s Office he was on the staff for the state audits of the Martin County School District and Okeechobee County School District.
- ◆ During 1997 he performed a technical review of the Florida Institute of Certified Public Accountants state CPE course on Audits of State and Local Governments in Florida. His comments were well received by the author and were utilized in future updates to the course.

**Continuing Professional Education**

- ◆ During the past several years, he has participated in numerous professional development training programs sponsored by the AICPA and FICPA, including state conferences on special districts and governmental auditing in Florida. He averages in excess of 100 hours bi-annually of advanced training which exceeds the 80 hours required in accordance with the continuing professional education requirements of the Florida State Board of accountancy and the AICPA Private Companies Practice Section. He has over 75 hours of governmental CPE credit within the past two years.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Paul Daly**

Senior Accountant – 14 years

#### **Education**

- ◆ Florida Atlantic University, B.S. – Accounting

#### **Professional Experience**

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

#### **Continuing Professional Education**

- ◆ Working to attain the requirements to take the Certified Public Accounting (CPA) exam.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Bryan Snyder**

Manager – 11 years

#### **Education**

- ◆ Florida Atlantic University, B.B.A. – Accounting

#### **Professional Experience**

- ◆ Accountant beginning his professional auditing career with Berger, Toombs, Elam, Gaines, & Frank.
- ◆ Mr. Snyder is gaining experience auditing governmental & nonprofit entities.

#### **Continuing Professional Education**

- ◆ Mr. Snyder participates in numerous continuing education courses and plans on working to acquire his CPA certificate.
- ◆ Mr. Snyder is currently studying to pass the CPA exam.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Tifanee Terrell, CPA**

Senior Accountant – 5 years

#### **Education**

- ◆ Florida Atlantic University, M.A.C.C. – Accounting

#### **Professional Experience**

- ◆ Senior Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

#### **Continuing Professional Education**

- ◆ Ms. Terrell participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Dylan Dixon**

Senior Accountant – 4 years

#### **Education**

- ◆ Indian River State College, B.S. – Accounting
- ◆ Florida Gulf Coast University, M.S. – Accounting

#### **Professional Experience**

- ◆ Senior Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

#### **Continuing Professional Education**

- ◆ Mr. Dixon participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- ◆ Mr. Dixon is currently studying to pass the CPA exam.

## ***Commitment to Quality Service***

<b>Personnel Qualifications and Experience</b>
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### **Brennen Moore**

Staff Accountant – 3 years

#### **Education**

- ◆ Indian River State College, B.S. – Accounting

#### **Professional Experience**

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

#### **Continuing Professional Education**

- ◆ Mr. Moore participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

## ***Commitment to Quality Service***

<b>Personnel Qualifications and Experience</b>
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### **Katie Gifford**

Staff Accountant – 2 years

### **Education**

- ◆ Indian River State College, B.S. – Accounting

### **Professional Experience**

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

### **Continuing Professional Education**

- ◆ Ms. Gifford participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

## ***Commitment to Quality Service***

<b>Personnel Qualifications and Experience</b>
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### **Rayna Zicari**

Staff Accountant – 2 years

#### **Education**

- ◆ Stetson University, B.B.A. – Accounting

#### **Professional Experience**

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

#### **Continuing Professional Education**

- ◆ Ms. Zicari participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Deandre McFadden**

Staff Accountant – 1 year

#### **Education**

- ◆ Florida Atlantic University, B.S. – Accounting

#### **Professional Experience**

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

#### **Continuing Professional Education**

- ◆ Mr. McFadden participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.



6930 Gall Boulevard  
Suite 200  
Zephyrhills, FL 33542

813.788.2155  
DGPerry.com

## Report on the Firm's System of Quality Control

December 4, 2025

To the Partners of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL  
and the Peer Review Committee of the Florida Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, in effect for the year ended May 31, 2025. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards). A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

### Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

### Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, in effect for the year ended May 31, 2025 has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency(ies), or fail. Berger, Toombs, Elam, Gaines & Frank, CPAs, PL has received a peer review rating of pass.

DG Perry





**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

# Proposal to Provide Financial Auditing Services:

**HEMINGWAY POINT**  
COMMUNITY DEVELOPMENT DISTRICT

Proposal Due: May 4, 2026  
11:00AM

**Submitted to:**

Hemingway Point  
Community Development District  
c/o District Manager  
5385 N Nob Hill Road  
Sunrise, Florida 33351

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**Submitted by:**

Antonio J. Grau, Partner  
Grau & Associates  
1001 Yamato Road, Suite 301  
Boca Raton, Florida 33431  
**Tel** (561) 994-9299  
**Fax** (561) 994-5823  
[tgrau@graucpa.com](mailto:tgrau@graucpa.com)  
[www.graucpa.com](http://www.graucpa.com)



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# Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

May 4, 2026

Hemingway Point Community Development District  
c/o District Manager  
5385 N Nob Hill Road  
Sunrise, Florida 33351

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2026, with an option for ten (10) additional annual renewals.

Grau & Associates (Grau) welcomes the opportunity to respond to the Hemingway Point Community Development District's (the "District") Request for Proposal (RFP), and we look forward to working with you on your audit. We are an energetic and robust team of knowledgeable professionals and are a recognized leader of providing services to Community Development Districts. As one of Florida's few firms to primarily focus on government, we are especially equipped to provide you an effective and efficient audit.

Government audits are at the core of our practice: **95% of our work is performing audits for local governments and of that 98% are for special districts.** With our significant experience, we are able to increase efficiency, to provide immediate and continued savings, and to minimize disturbances to your operations.

## Why Grau & Associates:

### Knowledgeable Audit Team

Grau is proud that the personnel we assign to your audit are some of the most seasoned auditors in the field. Our staff performs governmental engagements year-round. When not working on your audit, your team is refining their audit approach for next year's audit. Our engagement partners have decades of experience and take a hands-on approach to our assignments, which all ensures a smoother process for you.

### Servicing your Individual Needs

Our clients enjoy personalized service designed to satisfy their unique needs and requirements. Throughout the process of our audit, you will find that we welcome working with you to resolve any issues as swiftly and easily as possible. In addition, due to Grau's very low turnover rate for our industry, you also won't have to worry about retraining your auditors from year to year.

### Developing Relationships

We strive to foster mutually beneficial relationships with our clients. We stay in touch year-round, updating, collaborating and assisting you in implementing new legislation, rules and standards that affect your organization. We are also available as a sounding board and assist with technical questions.

### Maintaining an Impeccable Reputation

We have never been involved in any litigation, proceeding or received any disciplinary action. Additionally, we have never been charged with, or convicted of, a public entity crime of any sort. We are financially stable and have never been involved in any bankruptcy proceedings.

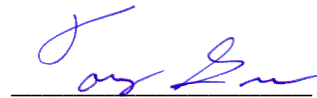
### Complying With Standards

Our audit will follow the Auditing Standards of the AICPA, Generally Accepted Government Auditing Standards, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida, and any other applicable federal, state and local regulations. We will deliver our reports in accordance with your requirements.

This proposal is a firm and irrevocable offer for 90 days. We certify this proposal is made without previous understanding, agreement or connection either with any previous firms or corporations offering a proposal for the same items. We also certify our proposal is in all respects fair, without outside control, collusion, fraud, or otherwise illegal action, and was prepared in good faith. Only the person(s), company or parties interested in the project as principals are named in the proposal. Grau has no existing or potential conflicts and anticipates no conflicts during the engagement. Our Federal I.D. number is 20-2067322.

We would be happy to answer any questions or to provide any additional information. We are genuinely excited about the prospect of serving you and establishing a long-term relationship. Please do not hesitate to call or email either of our Partners, Antonio J. Grau, CPA ([tgrau@graucpa.com](mailto:tgrau@graucpa.com)) or Ben Steets, CPA ([bsteets@graucpa.com](mailto:bsteets@graucpa.com)) at 561.994.9299. We thank you for considering our firm's qualifications and experience.

Very truly yours,  
Grau & Associates



Antonio J. Grau

# Firm Qualifications



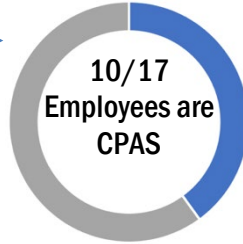
**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

# Grau's Focus and Experience

## Our Team



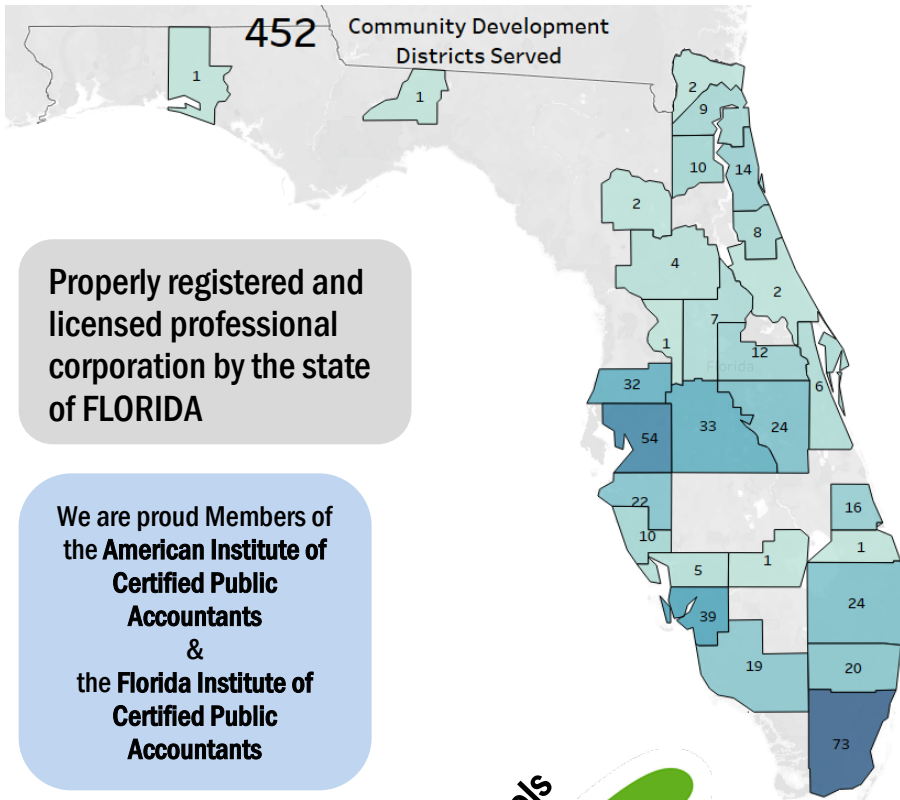
3 Partners  
12 Professional Staff  
2 Administrative Professionals



# 2005

Year founded

## Services Provided



Properly registered and licensed professional corporation by the state of FLORIDA

We are proud Members of the **American Institute of Certified Public Accountants** & the **Florida Institute of Certified Public Accountants**

## Quality Controls



- ⇒ External quality review program: consistently receives a pass
- ⇒ Internal: ongoing monitoring to maintain quality



AICPA | FICPA | GFOA | FASD | FGFOA

See next page for report and certificate

November 18, 2025

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

Dear Antonio Grau:

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

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

Thank you for your cooperation.

Sincerely,

*FICPA Peer Review Committee*

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

cc: Daniel Hevia, David Caplivski

Firm Number: 900004390114

Review Number: 616829

October 3, 2025

To the Partners of Grau & Associates  
And the Peer Review Committee of the  
Florida Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Grau & Associates (the firm), in effect for the year ended June 30, 2025. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported on conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

#### Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

#### Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

#### Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

#### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Grau & Associates in effect for the year ended June 30, 2025, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Grau & Associates has received a peer review rating of *pass*.



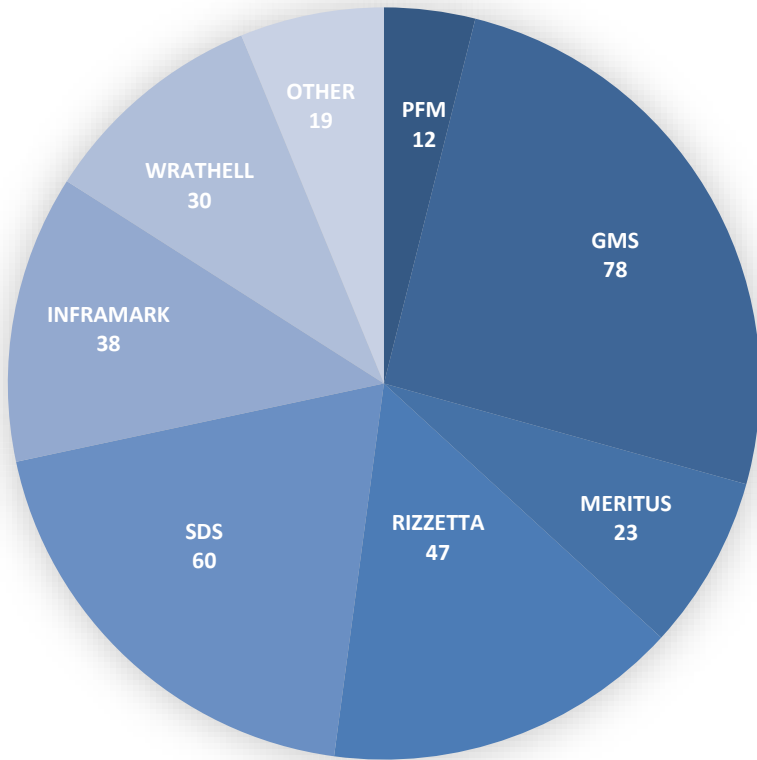
Prida Guida & Perez, P.A.

# Firm & Staff Experience



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

## GRAU AND ASSOCIATES COMMUNITY DEVELOPMENT DISTRICT EXPERIENCE BY MANAGEMENT COMPANY



### *Profile Briefs:*

**Antonio J GRAU, CPA (Partner)**

*Years Performing Audits: 35+  
CPE (last 2 years): Government Accounting, Auditing: 24 hours; Accounting, Auditing and Other: 56 hours  
Professional Memberships: AICPA, FICPA, FGFOA, GFOA*

**Ben Steets, CPA (Partner)**

*Years Performing Audits: 10+  
CPE (last 2 years): Government Accounting, Auditing: 28 hours; Accounting, Auditing and Other: 88 hours  
Professional Memberships: AICPA, FICPA, FGFOA, FASD*

“Here at Grau & Associates, staying up to date with the current technological landscape is one of our top priorities. Not only does it provide a more positive experience for our clients, but it also allows us to perform a more effective and efficient audit. With the every changing technology available and utilized by our clients, we are constantly innovating our audit process.”

- Tony Grau

“Quality audits and exceptional client service are at the heart of every decision we make. Our clients trust us to deliver a quality audit, adhering to high standards and assisting them with improvements for their organization.”

- Ben Steets

## YOUR ENGAGEMENT TEAM

Grau's client-specific engagement team is meticulously organized in order to meet the unique needs of each client. Constant communication within our solution team allows for continuity of staff and audit team. The Certified Information Technology Professional (CITP) Partner will bring a unique blend of IT expertise and understanding of accounting principles to the financial statement audit of the District.



The assigned personnel will work closely with the partner and the District to ensure that the financial statements and all other reports are prepared in accordance with professional standards and firm policy. Responsibilities will include planning the audit; communicating with the client and the partners the progress of the audit; and determining that financial statements and all reports issued by the firm are accurate, complete and are prepared in accordance with professional standards and firm policy.

The Engagement Partner will participate extensively during the various stages of the engagement and has direct responsibility for engagement policy, direction, supervision, quality control, security, confidentiality of information of the engagement and communication with client personnel. The engagement partner will also be involved directing the development of the overall audit approach and plan; performing an overriding review of work papers and ascertain client satisfaction.



# Antonio 'Tony' J. Grau, CPA Partner

Contact: [tgrau@graucpa.com](mailto:tgrau@graucpa.com) | (561) 939-6672

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## Experience

For over 30 years, Tony has been providing audit, accounting and consulting services to the firm's governmental, non-profit, employee benefit, overhead and arbitrage clients. He provides guidance to clients regarding complex accounting issues, internal controls and operations.

As a member of the Government Finance Officers Association Special Review Committee, Tony participated in the review process for awarding the GFOA Certificate of Achievement in Financial Reporting. Tony was also the review team leader for the Quality Review of the Office of Management Audits of School Board of Miami-Dade County. Tony received the AICPA advanced level certificate for governmental single audits.

## Education

University of South Florida (1983)  
Bachelor of Arts  
Business Administration

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## Clients Served (partial list)

(>300) Various Special Districts, including:

Bayside Improvement Community Development District	St. Lucie West Services District
Dunes Community Development District	Ave Maria Stewardship Community District
Fishhawk Community Development District (I,II,IV)	Rivers Edge II Community Development District
Grand Bay at Doral Community Development District	Bartram Park Community Development District
Heritage Harbor North Community Development District	Bay Laurel Center Community Development District
Boca Raton Airport Authority	
Greater Naples Fire Rescue District	
Key Largo Wastewater Treatment District	
Lake Worth Drainage District	
South Indian River Water Control	

## Professional Associations/Memberships

American Institute of Certified Public Accountants  
Florida Institute of Certified Public Accountants  
City of Boca Raton Financial Advisory Board Member  
Florida Government Finance Officers Association  
Government Finance Officers Association Member

## Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	24
Accounting, Auditing and Other	56
Total Hours	80 (includes of 4 hours of Ethics CPE)



## Ben Steets, CPA, Partner

Contact : [bsteets@graucpa.com](mailto:bsteets@graucpa.com) / (561) 939-6669

### Experience

Grau & Associates	Partner	2023-Present
Grau & Associates	Manager	2021-2023
Grau & Associates	Senior Auditor	2018-2021
Grau & Associates	Staff Auditor	2016-2018
PCAOB Registered Firm	Staff Auditor	2015-2016

### Education

Florida Atlantic University (2015)

### Clients Served (partial list)

(>300) Various Special Districts	San Carlos Park Fire and Rescue Service District
Careersource Polk	Sanibel Fire and Rescue District
Central Broward Water Control District	South Broward Drainage District
Dunes Community Development District	South Trail Fire and Rescue District
Greater Naples Fire Rescue District	Town of Highland Beach
Key Marco Community Development District	Town of Lauderdale-By-The-Sea
Lake Worth Drainage District	Verano Walk Community Development District
Mae Volen Senior Center	West Villages Improvement District
Port of the Islands Community Improvement District	Winding Cypress Community Development District

### Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	28
Accounting, Auditing and Other	88
Total Hours	<u>116</u> (includes 4 hours of Ethics CPE)

### Professional Associations/Memberships

- American Institute of Certified Public Accountants
- Florida Institute of Certified Public Accountants

# References



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

We have included three references of government engagements that require compliance with laws and regulations, follow fund accounting, and have financing requirements, which we believe are similar to the District.

## Dunes Community Development District

<b>Scope of Work</b>	Financial audit
<b>Engagement Partner</b>	Antonio J. Grau
<b>Dates</b>	Annually since 1998
<b>Client Contact</b>	Darrin Mossing, Finance Director 475 W. Town Place, Suite 114 St. Augustine, Florida 32092 904-940-5850

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## Two Creeks Community Development District

<b>Scope of Work</b>	Financial audit
<b>Engagement Partner</b>	Antonio J. Grau
<b>Dates</b>	Annually since 2007
<b>Client Contact</b>	William Rizzetta, President 3434 Colwell Avenue, Suite 200 Tampa, Florida 33614 813-933-5571

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## Journey's End Community Development District

<b>Scope of Work</b>	Financial audit
<b>Engagement Partner</b>	Antonio J. Grau
<b>Dates</b>	Annually since 2004
<b>Client Contact</b>	Todd Wodraska, Vice President 2501 A Burns Road Palm Beach Gardens, Florida 33410 561-630-4922

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# **Specific Audit Approach**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

# AUDIT APPROACH

## **Grau's Understanding of Work Product / Scope of Services:**

We recognize the District is an important entity and we are confident our firm is eminently qualified to meet the challenges of this engagement and deliver quality audit services. ***You would be a valued client of our firm and we pledge to commit all firm resources to provide the level and quality of services (as described below) which not only meet the requirements set forth in the RFP but will exceed those expectations.*** Grau & Associates fully understands the scope of professional services and work products requested. Our audit will follow the Auditing Standards of the AICPA, *Generally Accepted Government Auditing Standards*, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida and any other applicable Federal, State or Local regulations. **We will deliver our reports in accordance with your requirements.**

## **Proposed segmentation of the engagement**

Our approach to the audit engagement is a risk-based approach which integrates the best of traditional auditing techniques and a total systems concept to enable the team to conduct a more efficient and effective audit. The audit will be conducted in three phases, which are as follows:



## **Phase I - Preliminary Planning**

A thorough understanding of your organization, service objectives and operating environment is essential for the development of an audit plan and for an efficient, cost-effective audit. During this phase, we will meet with appropriate personnel to obtain and document our understanding of your operations and service objectives and, at the same time, give you the opportunity to express your expectations with respect to the services that we will provide. Our work effort will be coordinated so that there will be minimal disruption to your staff.

### **During this phase we will perform the following activities:**

- » Review the regulatory, statutory and compliance requirements. This will include a review of applicable federal and state statutes, resolutions, bond documents, contracts, and other agreements;
- » Read minutes of meetings;
- » Review major sources of information such as budgets, organization charts, procedures, manuals, financial systems, and management information systems;
- » Obtain an understanding of fraud detection and prevention systems;
- » Obtain and document an understanding of internal control, including knowledge about the design of relevant policies, procedures, and records, and whether they have been placed in operation;
- » Assess risk and determine what controls we are to rely upon and what tests we are going to perform and perform test of controls;
- » Develop audit programs to incorporate the consideration of financial statement assertions, specific audit objectives, and appropriate audit procedures to achieve the specified objectives;
- » Discuss and resolve any accounting, auditing and reporting matters which have been identified.

## Phase II – Execution of Audit Plan

The audit team will complete a major portion of transaction testing and audit requirements during this phase. The procedures performed during this period will enable us to identify any matter that may impact the completion of our work or require the attention of management. Tasks to be performed in Phase II include, but are not limited to the following:

- » Apply analytical procedures to further assist in the determination of the nature, timing, and extent of auditing procedures used to obtain evidential matter for specific account balances or classes of transactions;
- » Perform tests of account balances and transactions through sampling, vouching, confirmation and other analytical procedures; and
- » Perform tests of compliance.

## Phase III - Completion and Delivery

In this phase of the audit, we will complete the tasks related to year-end balances and financial reporting. All reports will be reviewed with management before issuance, and the partners will be available to meet and discuss our report and address any questions. Tasks to be performed in Phase III include, but are not limited to the following:

- » Perform final analytical procedures;
- » Review information and make inquiries for subsequent events; and
- » Meeting with Management to discuss preparation of draft financial statements and any potential findings or recommendations.

You should expect more from your accounting firm than a signature in your annual financial report. Our concept of truly responsive professional service emphasizes taking an active interest in the issues of concern to our clients and serving as an effective resource in dealing with those issues. In following this approach, we not only audit financial information with hindsight but also consider the foresight you apply in managing operations.

Application of this approach in developing our management letter is particularly important given the increasing financial pressures and public scrutiny facing today's public officials. We will prepare the management letter at the completion of our final procedures.

In preparing this management letter, we will initially review any draft comments or recommendations with management. In addition, we will take necessary steps to ensure that matters are communicated to those charged with governance.

In addition to communicating any recommendations, we will also communicate the following, if any:

- » Significant audit adjustments;
- » Significant deficiencies or material weaknesses;
- » Disagreements with management; and
- » Difficulties encountered in performing the audit.

Our findings will contain a statement of condition describing the situation and the area that needs strengthening, what should be corrected and why. Our suggestions will withstand the basic tests of corrective action:

Is the recommendation cost effective?

Is the recommendation the simplest to effectuate in order to correct a problem?

Is the recommendation at the heart of the problem and not just correcting a symptomatic matter?

Is the corrective action taking into account why the deficiency occurred?

To assure full agreement with facts and circumstances, we will fully discuss each item with Management prior to the final exit conference. This policy means there will be no “surprises” in the management letter and fosters a professional, cooperative atmosphere.

### **Communications**

We emphasize a continuous, year-round dialogue between the District and our management team. We regularly communicate through personal telephone calls and electronic mail throughout the audit and on a regular basis.

Our clients have the ability to transmit information to us on our secure client portal with the ability to assign different staff with separate log on and viewing capability. This further facilitates efficiency as all assigned users receive electronic mail notification as soon as new information has been posted into the portal.

# Cost of Services



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2026-2036 are as follows:

<u>Year Ended September 30,</u>	<u>Fee</u>
2026	\$3,600
2027	\$3,700
2028	\$3,800
2029	\$3,900
2030	\$4,000
2031	\$4,100
2032	\$4,200
2033	\$4,300
2034	\$4,400
2035	\$4,500
2036	<u>\$4,600</u>
<b>TOTAL (2026-2036)</b>	<b><u>\$45,100</u></b>

The above fees are based on the assumption that the District maintains its current level of operations. Should conditions change or Bonds are issued the fees would be adjusted accordingly upon approval from all parties concerned.

# Supplemental Information



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

## PARTIAL LIST OF CLIENTS

<b>SPECIAL DISTRICTS</b>	<b>Governmental Audit</b>	<b>Single Audit</b>	<b>Utility Audit</b>	<b>Current Client</b>	<b>Year End</b>
Boca Raton Airport Authority	✓	✓		✓	9/30
Captain's Key Dependent District	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Collier Mosquito Control District	✓			✓	9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓		9/30
Florida Green Finance Authority	✓				9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓		✓	9/30
Green Corridor P.A.C.E. District	✓			✓	9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Indian River Farms Water Control District	✓			✓	9/30
Indian River Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Wastewater Treatment District	✓	✓	✓	✓	9/30
Lake Asbury Municipal Service Benefit District	✓			✓	9/30
Lake Padgett Estates Independent District	✓			✓	9/30
Lake Worth Drainage District	✓			✓	9/30
Lealman Special Fire Control District	✓			✓	9/30
Loxahatchee Groves Water Control District	✓				9/30
Old Plantation Water Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓				9/30
Port of The Islands Community Improvement District	✓		✓	✓	9/30
Ranger Drainage District	✓	✓		✓	9/30
Renaissance Improvement District	✓			✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓			✓	9/30
Sanibel Fire and Rescue District	✓				9/30
South Central Regional Wastewater Treatment and Disposal Board	✓				9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
Spring Lake Improvement District	✓			✓	9/30
St. Lucie West Services District	✓		✓	✓	9/30
Sunrise Lakes Phase IV Recreation District	✓			✓	9/30
Sunshine Water Control District	✓			✓	9/30
Sunny Hills Units 12-15 Dependent District	✓			✓	9/30
West Villages Improvement District	✓			✓	9/30
Various Community Development Districts (452)	✓			✓	9/30
<b>TOTAL</b>	<b>491</b>	<b>5</b>	<b>4</b>	<b>484</b>	

## **ADDITIONAL SERVICES**

### **CONSULTING / MANAGEMENT ADVISORY SERVICES**

Grau & Associates also provide a broad range of other management consulting services. Our expertise has been consistently utilized by Governmental and Non-Profit entities throughout Florida. Examples of engagements performed are as follows:

- Accounting systems
- Development of budgets
- Organizational structures
- Financing alternatives
- IT Auditing
- Fixed asset records
- Cost reimbursement
- Indirect cost allocation
- Grant administration and compliance

### **ARBITRAGE**

The federal government has imposed complex rules to restrict the use of tax-exempt financing. Their principal purpose is to eliminate any significant arbitrage incentives in a tax-exempt issue. We have determined the applicability of these requirements and performed the rebate calculations for more than 150 bond issues, including both fixed and variable rate bonds.

**73**

Current  
Arbitrage  
Calculations

**We look forward to providing Hemingway Point Community Development District with our resources and experience to accomplish not only those minimum requirements set forth in your Request for Proposal, but to exceed those expectations!**

**For even more information on Grau & Associates please visit us on [www.graucpa.com](http://www.graucpa.com).**

# Independent Audit Service Proposal



2385 NW Executive Center Dr.  
Boca Raton, FL 33431

[rmcintoshcpa.com](http://rmcintoshcpa.com)

## Prepared for Hemingway Point Community Development District

Prepared By:  
McIntosh CPA

May 4, 2026

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# Transmittal Letter



May 4, 2026

Board of Supervisors  
Hemingway Point Community Development District  
St. Lucie County

McIntosh CPA is pleased to submit this proposal to provide annual auditing services for the Hemingway Point Community Development District (the "District"). Our firm specializes in auditing services for governmental entities, including special districts, ensuring compliance with Florida Statutes, Government Auditing Standards (Yellow Book), and the requirements set forth by the Florida Auditor General. We are a Woman & Minority Business certified by the State of Florida.

While the firm is new, the managing partner has been providing auditing services to special districts for over 18 years and has an impeccable reputation among former clients. With this experience and knowledge, we are uniquely qualified and ready to assist the District with the audit services needed. We are confident that we will not only provide the services required but exceed expectations.

We understand the importance of accountability and fiscal responsibility in government operations. Our audit methodology is designed to provide an efficient, thorough, and collaborative review process while minimizing disruption to your daily operations. Additionally, we are committed to maintaining open communication and delivering clear, actionable recommendations to support the District's financial integrity and operational efficiency.

We have an established reputation for delivering high-quality, timely, and efficient audits. With our extensive experience, we are confident in our ability to provide the District with the highest level of professional service. We acknowledge that this proposal is valid for ninety (90) days following submission.

We thank you for the opportunity to provide a proposal and look forward to working with the District's team. Please do not hesitate to contact Racquel McIntosh at 2385 NW Executive Center Dr., Suite 100, Boca Raton FL 33431, 561-981-6282, or [mcintoshcpa@outlook.com](mailto:mcintoshcpa@outlook.com) with any questions.

Sincerely,

*McIntoshCPA*

Racquel McIntosh, CPA  
Founder & Managing Partner

# Statement of Understanding and Scope of Work

The Hemingway Point Community Development District requires independent audit services for the fiscal years ending September 30, 2026, with an option for ten additional one-year renewals. Our firm understands that the audit must comply with:

- Chapter 218.39, Florida Statutes
- Florida Auditor General's Rules
- Government Auditing Standards (Yellow Book)
- Licensure under Chapter 473

The audit will include an examination of the District's financial records, internal controls, and compliance with applicable laws and regulations.

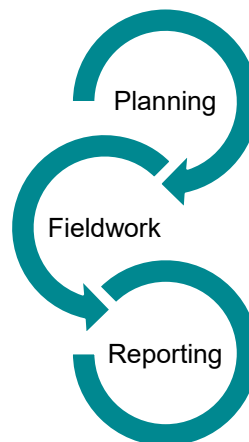
## AUDIT TIMELINE

We recognize the importance of adhering to the District's annual audit deadline and are fully committed to ensuring a timely and efficient audit process. Racquel McIntosh will be responsible for the firm meeting the required deadline. Our team will strategically plan and execute the audit to ensure that the draft and auditor's reports are completed well in advance of the deadline, allowing ample time for review and discussion. Additionally, we will maintain open communication throughout the engagement to address any concerns promptly and ensure a smooth and seamless audit experience.

## SCOPE OF WORK

- Conduct an independent audit in accordance with Government Auditing Standards
- Evaluate internal controls and compliance with Florida statutes
- Issue audited financial statements with findings and recommendations
- Report to the Board of Supervisors on the audit findings
- Provide ongoing support for financial and compliance questions

The audit will be performed in the three phases below;



## AUDIT PLANNING

This is the most critical part of an audit, as a well planned audit determines the flow and efficiency for the entire audit. Planning consists of the following segments:

*Obtain an understanding of the District* – we will gain an understanding of the District in order to perform risk assessment for the various segments of the audit. It involves reviewing the policies and procedures, documenting the internal controls of the District, including compliance requirements, and making an initial assessment of inherent risk in order to determine the preliminary risk of material misstatement to the financial statements. It also includes gaining an understanding of the District's IT environment and how that affects financial reporting.

*IT Assessment* – we will discuss with management and document the District's IT infrastructure, including; general controls over the network and the accounting software, and specific controls within the accounting software. We will also discuss access, backups, disaster recovery, and virus protection. These discussions will assist in determining if the IT infrastructure is adequate to reduce any material financial statement misstatements.

*Preliminary analytics* – current vs prior year review of accounts to determine and document causes for fluctuations.

*Risk Assessment* - Used in conjunction with other planning items above to dictate further audit procedures.

## FIELDWORK

*Based on the risk assessment results from planning, a combination of analytical procedures, detail test of transactions, and use of audit confirmations will be applied by the auditor.*

*Analytical procedures* – these will consist of revenue and expenditure variances from the prior year, variances with the budget, calculating revenue expectations, and reviewing trend analysis for anomalies.

*Test of details* – these will consist of tracing and vouching transactions to and from the accounting records. Will also include testing bond compliance.

***Audit confirmations** – these will be sent to attorneys, tax collector, bond trustees, and other entities as deemed necessary.*

## **REPORTING**

*Once the fieldwork has been completed, a draft of the financial statements along with all related audit reports will be prepared for management's review. McIntosh CPA utilizes a memo to management regarding findings and recommendations not deemed significant and therefore not included in any of the audit reports. The memo will detail the observation and provide a recommendation for corrective action. No management response is required since it will not be presented in any audit report. Before a finding is reported in the audit report, a determination is made as to why the issue occurred and whether it was a one-time occurrence. We ensure that reporting items in the audit report are necessary and that recommendations are cost beneficial.*

*For all three phases above, if deficiencies or discrepancies are identified, management will be informed immediately to give them a chance to research and provide additional information or put corrective measures in place.*

# Qualifications and Experience

## INDEPENDENCE

We affirm that McIntosh CPA is independent with respect to the District. We meet the independence standards of Generally Accepted Auditing Standards and the U.S. Government Accountability Office’s *Government Auditing Standards*.

## FIRM QUALIFICATIONS

- Licensed under Chapter 473, Florida Statutes
- Over 18 years of experience auditing governments
- Demonstrated expertise in auditing special districts and financials
- Strong track record of timely report delivery and responsiveness

The services as outlined in the statement of understanding will be overseen by Racquel McIntosh CPA, who brings 18 years of exemplary service in the government auditing and accounting industry. In her previous role, she was an audit partner providing auditing services to municipalities and special districts throughout the State of Florida and was in charge of audit quality for the firm. In addition, she assisted clients with internal policy review, internal control best practices and implementation, and assisted with implementation of accounting software and accounting standards.

Further, she has met the educational requirements for CPAs set forth under Florida Statutes and the Government Auditing Standards (Yellow Book) issued by the Government Accountability Office (GAO). See next page for resume.

## Value-Added Service

In addition to providing audit services for the District, Racquel provides an annual training session for the District accounting staff which will include; reviewing items found in the previous year’s audit, accounting treatment for certain transactions, how to respond to auditor inquiry, how to analyze financial statements, and new accounting standards and regulations applicable to the upcoming audit year.

## REFERENCES

Below are three districts that the engagement partner has worked on with the named management companies. In total, the engagement partner oversaw and worked on over 200 CDDs.

CATALINA AT WRINKLER PRESERVE COMMUNITY DEVELOPMENT DISTRICT	Rizzetta & Company 3434 Colwell Avenue, Suite 200 Tampa, FL 33614
BERRY BAY COMMUNITY DEVELOPMENT DISTRICT	Meritus 2005 Pan Am Circle, Suite 300 Tampa, FL 33607
BRIGHTON LAKES COMMUNITY DEVELOPMENT DISTRICT	Inframark 210 N University Drive Coral Springs, FL 33071



# RACQUEL MCINTOSH

CPA

561-981-6282

mcintoshcpa@outlook.com

Racquel McIntosh, CPA

2385 NW Executive Center  
Dr. Suite 100, Boca Raton FL

## EDUCATION

Masters of Accounting  
Florida Atlantic University  
2004

Bachelor of Arts B.B.A  
Major: Accounting & Finance  
Florida Atlantic University  
2003

## INDUSTRIES

Governments

Non-profits

## MEMBERSHIPS

AICPA

CSDA

FASD

FICPA

FGFOA

FASD Board Member/Presenter

FICPA SLG Committee Member

## Profile

Racquel has been providing auditing and consulting services to governments and non-profits for over 18 years. Her in-depth knowledge of government/non-profit compliance requirements, regulations, accounting principles and audit methodologies provides clients with the highest service quality delivered with the utmost integrity.

## Experience

- Oct 2023- Present  
McIntosh CPA  
Founder & Managing Partner
- 2014 - 2023  
Grau & Associates  
Audit Partner
- 2011 - 2013  
Grau & Associates  
Audit Manager
- 2009 - 2011  
Grau & Associates  
Audit Senior
- 2005 - 2009  
Grau & Associates  
Audit Staff

## Collaborations

In addition to external audits, Racquel has assisted clients with implementing new accounting standards and State legislation, switching ERP systems, improving internal controls via new policies and procedures, providing education via webinars/seminars, and providing guidance to management.

## Schedule of Fees

Below are the all-inclusive fees for the District's annual financial statement audit

Fiscal Year	Proposed Fee
2026	\$3,000
2027	\$3,100
2028	\$3,200
2029	\$3,300
2030	\$3,400
2031	\$3,500
2032	\$3,600
2033	\$3,700
2034	\$3,800
2035	\$3,900
2036	\$4,000

The above fees are based on the District not issuing additional Bonds in any of the fiscal years. If Bonds are issued, then fees will be adjusted.

# Appendix

Ron DeSantis, Governor Melanie S. Griffin, Secretary



**STATE OF FLORIDA**  
**DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION**

**BOARD OF ACCOUNTANCY**

THE ACCOUNTANCY CORPORATION HEREIN IS LICENSED UNDER THE  
PROVISIONS OF CHAPTER 473, FLORIDA STATUTES

**RACQUEL MCINTOSH CPA, P.A.**  
MCINTOSH CPA  
2385 NW EXECUTIVE CENTER DRIVE  
SUITE 100  
BOCA RATON FL 33431

**LICENSE NUMBER: AD71848**

**EXPIRATION DATE: DECEMBER 31, 2027**

Always verify licenses online at [MyFloridaLicense.com](http://MyFloridaLicense.com)

ISSUED: 12/30/2025

Do not alter this document in any form.

This is your license. It is unlawful for anyone other than the licensee to use this document.





*State of Florida*

**Woman & Minority Business  
Certification**

**McIntosh CPA**

Is certified under the provisions of  
287 and 295.187, Florida Statutes, for a period from:  
05/01/2024 to 05/01/2026

  
Pedro Allende  
Florida Department of Management Services

  
FLORIDA DEPARTMENT OF MANAGEMENT SERVICES  
● ● ● SUPPLIER DIVERSITY

Office of Supplier Diversity  
4050 Esplanade Way, Suite 350  
Tallahassee, FL 32399  
850-487-0915  
[www.dms.myflorida.com/osd](http://www.dms.myflorida.com/osd)

## NOTICE OF QUALIFYING PERIOD FOR CANDIDATES FOR THE BOARD OF SUPERVISORS OF THE HEMINGWAY POINT COMMUNITY DEVELOPMENT DISTRICT

Notice is hereby given that the qualifying period for candidates for the office of Supervisor of the Hemingway Point Community Development District will commence at noon on June 8, 2026, and close at noon on June 12, 2026. Candidates must qualify for the office of Supervisor with the Miami - Dade Supervisor of Elections located at 2700 NW 87 Avenue, Doral, Florida 33172 and phone number is 305-499-8683 / 305-499-8410. All candidates shall qualify for individual seats in accordance with Section 99.061, Florida Statutes, and must also be qualified electors of the District. A qualified elector is any person at least 18 years of age who is a citizen of the United States, a legal resident of the State of Florida and of the District, and who is registered to vote with the Miami-Dade County Supervisor of Elections. Campaigns shall be conducted in accordance with Chapter 106, Florida Statutes.

The Hemingway Point Community Development District has three seats up for election, specifically Seat #3, Seat #4 and Seat #5. Each seat carries a four-year term of office. Elections are nonpartisan and will be held at the same time as the general election on November 3, 2026, in the manner prescribed by law for general elections.

For additional information, please contact the Miami-Dade County Supervisor of Elections.

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**From:** Pozo, Sandy (Elections) <[Sandy.Pozo@votemiamidade.gov](mailto:Sandy.Pozo@votemiamidade.gov)>  
**Sent:** Tuesday, January 27, 2026 8:55 AM  
**To:** Jennifer McConnell <[jmccconnell@gmssf.com](mailto:jmccconnell@gmssf.com)>  
**Cc:** Innocent, Vanessa (Elections) <[Vanessa.Innocent@votemiamidade.gov](mailto:Vanessa.Innocent@votemiamidade.gov)>; Rabagh-Garcia, Nelfa (Elections) <[Nelfa.Rabagh-Garcia@votemiamidade.gov](mailto:Nelfa.Rabagh-Garcia@votemiamidade.gov)>; Washington, Yolanda V. (Elections) <[Yolanda.Washington@votemiamidade.gov](mailto:Yolanda.Washington@votemiamidade.gov)>  
**Subject:** RE: Verification of Attached Information for Candidate Qualifying

Good morning, Jennifer,

Thank you for reaching out. We have reviewed the document you sent and provided below the direct links to the forms to ensure the most current versions are used:

- [MD-DE 27](#) - Acknowledgement for Candidates with the Option to Open a Campaign Account (*Miami-Dade County required form*)
- [MD-ED 2](#) - Receipt of Handbook and the Election Laws of the State of Florida (*Miami-Dade County required form*)
- [DS-DE 302NP](#) - Candidate Oath – Nonpartisan Office
- [CE Form 1](#) (2025) (*To be filed electronically – Candidates will be required to submit a hard copy to the filing officer at the time of qualifying*)
- Qualifying fee of \$25.00 to be made payable to “Miami-Dade County Supervisor of Elections.”

If the candidate is opening a Campaign Account, the following forms will also be required:

- [DS-DE 9](#) - Appointment of Campaign Treasurer and Designation of Campaign Depository for Candidates (*only required if opening campaign account to accept donations and make contributions*)
- [DS-DE 84](#) - Statement of Candidate (*only required if opening campaign account to accept donations and make contributions*)
- [MD-ED 10](#) - Campaign Treasurer’s Report Electronic Filing Requirements for Miami-Dade County (*Miami-Dade County required form - Only required if opening campaign account to accept donations and make contributions*)

We recommend providing candidates in Miami-Dade County with the direct link to our qualifying package for the [2026 Community Development District Board Member](#) on our website.

Please feel free to share this information with your board members who are up for election or other potential candidates. If any questions arise or further clarification is needed, don’t hesitate to contact me directly or our Candidate Services Section at 305-499-8410.

Thank you for checking in and for ensuring the proper procedures are followed.

Best regards,

**Sandy Pozo**, Campaign Services Section Manager

**Office of the Supervisor of Elections**  
**Government Affairs Division**  
Office 305-499-8350



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# *Hemingway Point CDD*

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## *FIELD REPORT*



**May 27, 2026**

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

## Landscaping



- Landscaping was maintained by Nicoya Landscaping.
- Dead hibiscus plant by mail kiosks will be removed.
- Annuals/dirt changeout approved and pending installation.

**Governmental Management Services-South Florida, LLC**

**5385 N. Nob Hill Road Sunrise, FL 33351**

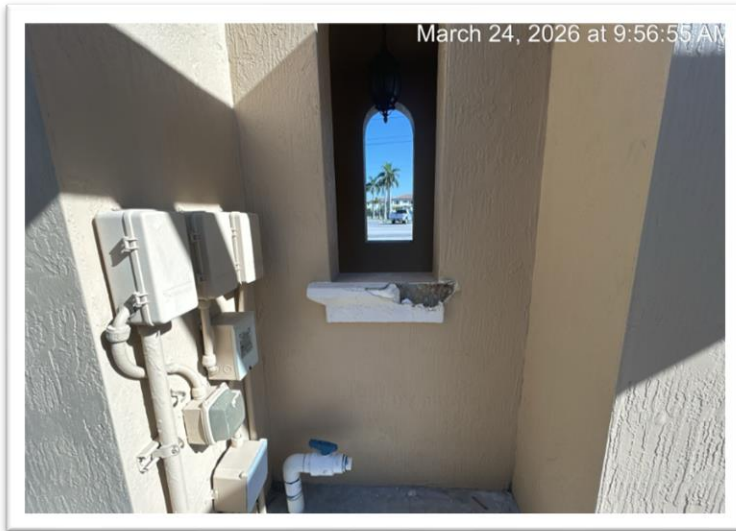
## POOL



- Pool was maintained by Florida's Bright and Blue Pools.
- Access control system upgrades completed.
- Broken light will be repaired by Friday, May 22<sup>nd</sup>

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

**FIELD MAINTENANCE**



- Damaged stucco was repaired.

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



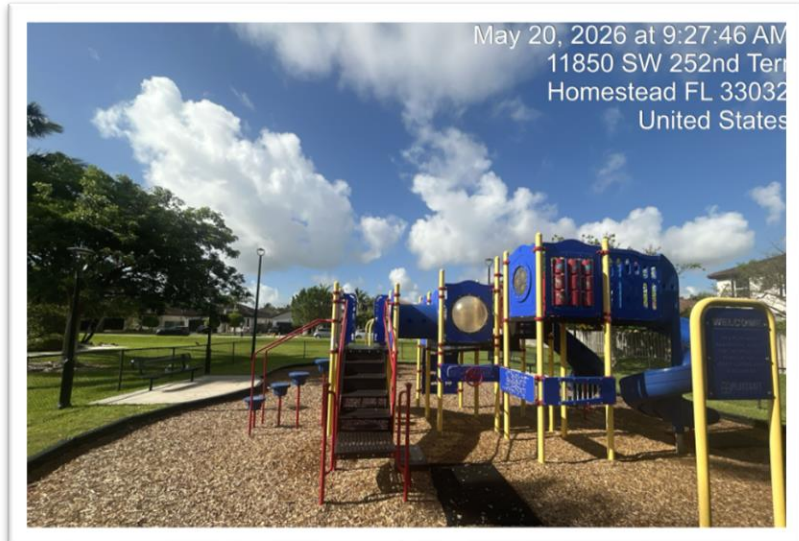
- Identified some areas that have mildew. Janitorial staff will clean it.

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



- Two benches were inspected and are in satisfactory condition.

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



- Playground was inspected in satisfactory condition.

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

**Alina Garcia**  
Supervisor of Elections  
2700 NW 87th Ave  
Miami, FL 33172



T 305-499-VOTE(8683)  
F 305-499-8501  
TTY 305-499-8480  
[votemiamidade.gov](http://votemiamidade.gov)  
[@votemiamidade](https://twitter.com/votemiamidade)

## CERTIFICATION

STATE OF FLORIDA)  
COUNTY OF MIAMI-DADE)

I, Alina Garcia, Supervisor of Elections of Miami-Dade County, Florida, do hereby certify that **Hemingway Point Community Development District**, as described in the attached **MAP**, has **726** voters.

Alina Garcia  
Supervisor of Elections

WITNESS MY HAND  
AND OFFICIAL SEAL,  
AT MIAMI, MIAMI-DADE  
COUNTY, FLORIDA,  
ON THIS 29<sup>th</sup> DAY OF  
APRIL, 2026

*Please submit a check for \$60.00 to our office payable to "Miami-Dade County Office of the Supervisor of Elections" for the cost of certifying the number of registered voters.*

**Hemingway Point**  
COMMUNITY DEVELOPMENT DISTRICT

Fiscal Year 2026  
Check Register

2/1 - 4/30/26

<i>Date</i>	<i>check #'s</i>	<i>Amount</i>
2/1 - 2/28	1682 - 1692	\$11,803.18
3/1 - 3/31	1693 - 1708	\$225,692.77
4/1 - 4/30	1709 - 1726	\$25,763.80
<b>TOTAL</b>		<b>\$263,259.75</b>

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
2/04/26	00058	1/29/26	19565	202601	320	53800	46400		GLOVES/BLEACH/TRASH BAGS	*	102.26		
									DISCOUNT LIGHTING & SUPPLIES, INC.			102.26	001682
2/04/26	00028	2/01/26	0221685	202602	320	53800	46500		FEB 26 - POOL SERVICE	*	546.00		
									FLORIDA'S BRIGHT & BLUE POOLS			546.00	001683
2/04/26	00001	2/01/26	238	202602	320	53800	34000		FEB 26 - FIELD SERVICES	*	1,225.00		
		2/01/26	239	202602	310	51300	34000		FEB 26 - MGMT FEES	*	3,785.00		
		2/01/26	239	202602	310	51300	35100		FEB 26 - COMPUTER TIME	*	48.17		
		2/01/26	239	202602	310	51300	31300		FEB 26 - DISSEMINATION	*	240.75		
		2/01/26	239	202602	310	51300	49500		FEB 26 - WEBSITE ADMIN	*	102.08		
		2/01/26	239	202602	310	51300	51000		FEB 26 - OFFICE SUPPLIES	*	.15		
		2/01/26	239	202602	310	51300	42000		FEB 26 - POSTAGE	*	13.62		
		2/01/26	239	202602	310	51300	42500		FEB 26 - COPIES	*	.15		
									GMS-SF, LLC			5,414.92	001684
2/04/26	00073	2/02/26	02022026	202601	320	53800	46300		RESTRM/POOL/DOGGY STN	*	300.00		
		2/02/26	02022026	202601	320	53800	46300		PRESSURE CLEANING	*	450.00		
									CARMEN HERNANDEZ			750.00	001685
2/04/26	00040	2/01/26	2583	202602	320	53800	46200		FEB 26 - LANDSCAPE MAINT	*	1,600.00		
									NICOYA LAWNSCAPING, INC.			1,600.00	001686
2/12/26	00006	1/31/26	197130	202601	310	51300	31500		JAN 26 - GENERAL COUNSEL	*	500.00		
									BILLING COCHRAN, P.A.			500.00	001687
2/12/26	00040	2/06/26	2603	202602	320	53800	46200		PLAYGROUND MULCH	*	525.00		
									NICOYA LAWNSCAPING, INC.			525.00	001688
2/17/26	00010	2/11/26	04890-39	202601	320	53800	43000		11850 SW 252ND TER#CLBHSE	*	643.17		

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
2/11/26		16670-96	11880 SW 248TH ST#GRDHSE	202601	320	53800	43000		FPL	*	115.83	759.00	001689
2/19/26	00028	3/01/26	222140 MAR 26 - POOL SERVICE	202603	320	53800	46500		FLORIDA'S BRIGHT & BLUE POOLS	*	546.00	546.00	001690
2/19/26	00065	2/17/26	26-001 JAN 26- SECURITY	202601	320	53800	34500		1ST CHOICE SECURITY LLC	*	960.00	960.00	001691
2/20/26	00050	2/19/26	21920261 2/2-2/8 JANITORIAL	202602	320	53800	46300		ADRIAN SUAREZ MARTINEZ	*	100.00	100.00	001692
3/02/26	00083	3/02/26	03022026 TRXFR FUNDS TO OPEN SBA	202603	300	15100	10000		HEMINGWAY POINT CDD	*	200,000.00	200,000.00	001693
3/05/26	00057	2/17/26	6733-1 HID READER-WOMENS BATHRM	202602	320	53800	34500		DML SECURITY SYSTEMS	*	378.50	378.50	001694
3/05/26	00001	3/01/26	240 MAR 26 - FIELD SERVICES	202603	320	53800	34000		GMS-SF, LLC	*	1,225.00	5,416.54	001695
		3/01/26	241 MAR 26 - MGMT FEES	202603	310	51300	34000			*	3,785.00		
		3/01/26	241 MAR 26 - COMPUTER TIME	202603	310	51300	35100			*	48.17		
		3/01/26	241 MAR 26 - DISSEMINATION	202603	310	51300	31300			*	240.75		
		3/01/26	241 MAR 26 - WEBSITE ADMIN	202603	310	51300	49500			*	102.08		
		3/01/26	241 MAR 26 - POSTAGE	202603	310	51300	42000			*	15.54		
3/05/26	00078	2/28/26	IN119694 ACM #1	202602	310	51300	48000		MCCLATCHY COMPANY LLC	*	331.85	331.85	001696
3/05/26	00040	3/01/26	2606 MAR 26 - LANDSCAPE MAINT	202603	320	53800	46200		NICOYA LAWNSCAPING, INC.	*	1,600.00	1,600.00	001697

HEMP HEMINGWAY PT SRINKUS

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
3/05/26	00065	3/03/26	26-002 FEB 26-	202602	320-	53800-	34500		1ST CHOICE SECURITY LLC	*	1,280.00	1,280.00	001698
3/10/26	00006	2/28/26	197451 FEB 26 -	202602	310-	51300-	31500		BILLING COCHRAN, P.A.	*	1,677.50	1,677.50	001699
3/10/26	00024	2/27/26	21322812 11850 SW 252ND TER	202602	320-	53800-	43100		MIAMI-DADE WATER & SEWER DEPARTMENT	*	6,609.68	6,609.68	001700
3/10/26	00040	3/05/26	2626 COCONUT DEBRIS	202603	320-	53800-	46200		NICOYA LAWNSCAPING, INC.	*	200.00	200.00	001701
3/12/26	00075	3/02/26	2531123 TRUSTEE FEES - SER 2013	202603	310-	51300-	32300		COMPUTERSHARE TRUST COMPANY, N.A.	*	3,500.00	3,500.00	001702
3/12/26	00016	3/11/26	03112026 TRANS TAX RECEIPTS SER13	202603	300-	20700-	10100		HEMINGWAY POINT CDD C/O WELLS FARGO	*	1,024.89	1,024.89	001703
3/12/26	00073	3/12/26	03122026 RESTRM/POOL/DOGGY STN	202602	320-	53800-	46300		CARMEN HERNANDEZ	*	450.00	450.00	001704
3/13/26	00064	3/03/26	9049 SVCS THRU 2/1-2/28/26	202602	310-	51300-	31100		ALVAREZ ENGINEERS, INC.	*	115.00	115.00	001705
3/13/26	00053	3/12/26	30005 PURCH/INST 6'BENCHES-2	202603	320-	53800-	46000		ORTIZ CONSTRUCTION SERVICES	*	2,400.00	2,400.00	001706
3/19/26	00005	3/10/26	9-208-39 DELIVERIES THRU 3/03/26	202603	310-	51300-	48000		FEDEX	*	44.72	44.72	001707
3/19/26	00010	3/12/26	04890-39 11850 SW 252ND TER#CLBHSE	202602	320-	53800-	43000		FPL	*	568.02	568.02	001708
		3/12/26	16670-96 11880 SW 248TH ST#GRDHSE	202602	320-	53800-	43000			*	96.07	96.07	

HEMP HEMINGWAY PT SRINKUS

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #	
4/02/26	00057	3/23/26 6839-1	202603 320-53800-34500	SVC-ACCESS CONTROL ISSUES	*	62.50		
		3/23/26 6851-1	202603 320-53800-34500	SVC-ACCESS PANEL FAILURE	*	152.50		
							DML SECURITY SYSTEMS	215.00 001709
4/02/26	00005	3/24/26 9-225-45	202603 310-51300-48000	DELIVERIES THRU 3/16/26	*	53.28		
							FEDEX	53.28 001710
4/02/26	00028	4/01/26 222236	202604 320-53800-46500	APR 26 - POOL SERVICE	*	546.00		
							FLORIDA'S BRIGHT & BLUE POOLS	546.00 001711
4/02/26	00001	4/01/26 242	202604 320-53800-34000	APR 26 - FIELD SERVICES	*	1,225.00		
		4/01/26 243	202604 310-51300-34000	APR 26 - MGMT FEES	*	3,785.00		
		4/01/26 243	202604 310-51300-35100	APR 26 - COMPUTER TIME	*	48.17		
		4/01/26 243	202604 310-51300-31300	APR 26 - DISSEMINATION	*	240.75		
		4/01/26 243	202604 310-51300-49500	APR 26 - WEBSITE ADMIN	*	102.08		
		4/01/26 243	202604 310-51300-42000	APR 26 - POSTAGE	*	13.32		
		4/01/26 243	202604 310-51300-42500	APR 26 - COPIES	*	.15		
							GMS-SF, LLC	5,414.47 001712
4/02/26	00053	3/30/26 30019	202603 320-53800-46000	RPLC PHOTO CELLS/OUTDR LT	*	700.00		
							ORTIZ CONSTRUCTION SERVICES	700.00 001713
4/09/26	00057	4/08/26 6901-1	202604 320-53800-34500	LIFT MASTER INSTALL	*	6,142.50		
							DML SECURITY SYSTEMS	6,142.50 001714
4/09/26	00078	3/31/26 IN129283	202603 310-51300-48000	AUDIT RFP	*	291.38		
							MCCLATCHY COMPANY LLC	291.38 001715
4/09/26	00040	4/01/26 2631	202604 320-53800-46200	APR 26 - LANDSCAPE MAINT	*	1,600.00		
							NICOYA LAWNSCAPING, INC.	1,600.00 001716

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
4/09/26	00065	4/07/26	26-003 MAR 26-	202603	320	53800	34500		1ST CHOICE SECURITY LLC	*	2,000.00	2,000.00	001717
4/16/26	00064	4/08/26	9123 SVCS THRU 3/1-3/31/26	202603	310	51300	31100		ALVAREZ ENGINEERS, INC.	*	333.75	333.75	001718
4/16/26	00006	3/31/26	198037 MAR 26 -	202603	310	51300	31500		BILLING COCHRAN, P.A.	*	500.00	500.00	001719
4/16/26	00010	4/10/26	04890-39 11850 SW 252ND TER#CLBHSE	202603	320	53800	43000		FPL	*	444.94	527.49	001720
		4/10/26	16670-96 11880 SW 248TH ST#GRDHSE	202603	320	53800	43000			*	82.55		
4/16/26	00028	4/14/26	0222317 REPLACE PH FEEDER	202604	320	53800	46500		FLORIDA'S BRIGHT & BLUE POOLS	*	922.48	922.48	001721
4/16/26	00073	4/14/26	04142026 RESTRM/POOL/DOGGY STN	202603	320	53800	46300		CARMEN HERNANDEZ	*	500.00	500.00	001722
4/20/26	00053	4/16/26	30027 RPLC LOCK/REPAIR LIGHTS	202604	320	53800	46000		ORTIZ CONSTRUCTION SERVICES	*	1,500.00	1,500.00	001723
4/23/26	00016	4/23/26	04232026 TRANS TAX RECEIPTS SER13	202604	300	20700	10100		HEMINGWAY POINT CDD C/O WELLS FARGO	*	263.64	263.64	001724
4/23/26	00025	4/23/26	04232026 TRANS TAX RECEIPTS SER14	202604	300	20700	10100		HEMINGWAY POINT CDD C/O WELLS FARGO	*	3,753.81	3,753.81	001725
4/23/26	00070	4/16/26	04162026 MIGRATED DATA SCRITY SYSTEM	202604	320	53800	34500		MAYRA PADILLA	*	500.00	500.00	001726

TOTAL FOR BANK A 263,259.75

TOTAL FOR REGISTER 263,259.75

HEMP HEMINGWAY PT SRINKUS

***Hemingway Point***  
***Community Development District***

***Unaudited Financial Reporting***  
***April 30, 2026***



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**Hemingway Point**  
**Community Development District**  
**Combined Balance Sheet**  
**April 30, 2026**

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Capital Project Fund</i>	<i>Totals Governmental Funds</i>
<b>Assets:</b>				
<u>Cash:</u>				
Operating Account	\$ 21,016	\$ -	\$ -	\$ 21,016
<u>Investments:</u>				
State Board of Administration (SBA)	200,883	-	-	200,883
<b><u>Series 2013</u></b>				
Reserve	-	83,204	-	83,204
Interest	-	54,006	-	54,006
Revenue	-	222,090	-	222,090
Sinking	-	46	-	46
Construction	-	-	421	421
<b><u>Series 2014</u></b>				
Reserve	-	85,273	-	85,273
Interest	-	52,425	-	52,425
Revenue	-	193,311	-	193,311
Sinking	-	27	-	27
Construction	-	-	14	14
<b>Total Assets</b>	<b>\$ 221,899</b>	<b>\$ 690,382</b>	<b>\$ 435</b>	<b>\$ 912,716</b>
<b>Liabilities:</b>				
Accounts Payable	\$ 5,655	\$ -	\$ -	\$ 5,655
<b>Total Liabilities</b>	<b>\$ 5,655</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,655</b>
<b>Fund Balance:</b>				
Restricted for:				
Debt Service	\$ -	\$ 690,382	\$ -	\$ 690,382
Capital Project	-	-	435	435
Unassigned	216,244	-	-	216,244
<b>Total Fund Balances</b>	<b>\$ 216,244</b>	<b>\$ 690,382</b>	<b>\$ 435</b>	<b>\$ 907,061</b>
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$ 221,899</b>	<b>\$ 690,382</b>	<b>\$ 435</b>	<b>\$ 912,716</b>

**Hemingway Point**  
**Community Development District**  
**General Fund**

**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending April 30, 2026**

	Adopted Budget	Prorated Budget Thru 04/30/26	Actual Thru 04/30/26	Variance
<b><u>Revenues:</u></b>				
Special Assessments - Tax Roll	\$ 253,746	\$ 253,746	\$ 250,646	\$ (3,100)
Interest Income	-	-	883	883
<b>Total Revenues</b>	<b>\$ 253,746</b>	<b>\$ 253,746</b>	<b>\$ 251,529</b>	<b>\$ (2,217)</b>
<b><u>Expenditures:</u></b>				
<b><u>General &amp; Administrative:</u></b>				
Supervisor Fees	\$ 8,000	\$ 4,667	\$ 2,000	\$ 2,667
PR-FICA	612	357	153	204
Engineering	2,500	1,458	449	1,010
Attorney	11,000	6,417	5,663	754
Annual Audit	5,200	5,200	5,200	-
Assessment Administration	1,156	1,156	1,156	-
Dissemination Agent	2,889	1,685	1,685	-
Trustee Fees	8,000	8,000	8,000	-
Management Fees	45,420	26,495	26,495	-
Information Technology	578	337	337	-
Website Maintenance	1,225	715	715	-
Telephone	50	29	-	29
Postage & Delivery	1,250	729	239	490
Insurance General Liability	9,079	9,079	8,084	995
Printing & Binding	500	292	0	291
Legal Advertising	1,500	875	721	154
Other Current Charges	500	292	137	155
Office Supplies	150	88	0	87
Dues, Licenses & Subscriptions	175	175	175	-
Property Taxes	-	-	-	-
<b>Total General &amp; Administrative</b>	<b>\$ 99,784</b>	<b>\$ 68,045</b>	<b>\$ 61,209</b>	<b>\$ 6,836</b>

**Hemingway Point**  
**Community Development District**  
**General Fund**

**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending April 30, 2026**

	Adopted Budget	Prorated Budget Thru 04/30/26	Actual Thru 04/30/26	Variance
<b><u>Operations &amp; Maintenance</u></b>				
<b>Maintenance Expenditures</b>				
Field Management	\$ 14,700	\$ 8,575	\$ 8,575	\$ -
Security Patrol/Monitoring	27,000	15,750	21,317	(5,567)
Security System Hardware	2,500	1,458	-	1,458
Phone/Internet	2,500	1,458	-	1,458
Electric	7,500	4,375	3,985	390
Water	6,500	3,792	12,113	(8,322)
Solid Waste	-	-	1,442	(1,442)
Property Insurance	7,290	7,290	6,919	371
Repairs & Maintenance	20,000	11,667	14,010	(2,343)
Landscape Maintenance	25,000	14,583	14,117	466
Tree Trimming	7,500	4,375	-	825
Plant Replacement	-	-	1,888	(1,888)
Janitorial Service & Supplies	6,500	3,792	3,848	(56)
Pool Maintenance & Repairs	30,000	17,500	8,161	9,339
Operating Supplies	4,500	2,625	-	2,625
Pressure Washing/Painting	8,000	4,667	-	4,667
Landscape Lighting & Replacement	5,000	2,917	-	2,917
Holiday Lighting	-	-	5,083	(5,083)
Pest Control	660	385	-	385
Dues, Licenses	250	146	-	146
Contingencies/Reserve	27,356	15,957	1,570	14,387
<b>Subtotal Field Expenditures</b>	<b>\$ 202,755</b>	<b>\$ 121,311</b>	<b>\$ 103,028</b>	<b>\$ 14,733</b>
<b>Total Operations &amp; Maintenance</b>	<b>\$ 202,755</b>	<b>\$ 121,311</b>	<b>\$ 103,028</b>	<b>\$ 14,733</b>
<b>Total Expenditures</b>	<b>\$ 302,539</b>	<b>\$ 189,356</b>	<b>\$ 164,237</b>	<b>\$ 21,569</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (48,793)</b>	<b>\$ 64,390</b>	<b>\$ 87,292</b>	<b>\$ 19,353</b>
<b>Net Change in Fund Balance</b>	<b>\$ (48,793)</b>	<b>\$ 64,390</b>	<b>\$ 87,292</b>	<b>\$ 19,353</b>
<b>Fund Balance - Beginning</b>	<b>\$ 26,098</b>		<b>\$ 128,951</b>	
<b>Fund Balance - Ending</b>	<b>\$ (22,695)</b>		<b>\$ 216,244</b>	

# Hemingway Point

## Community Development District

### Debt Service Fund Series 2013

#### Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending April 30, 2026

	Adopted Budget	Prorated Budge Thru 04/30/26	Actual Thru 04/30/26	Variance
<b>Revenues:</b>				
Special Assessments - Tax Roll	\$ 165,900	\$ 165,900	\$ 164,021	\$ (1,880)
Interest Income	4,000	4,000	6,597	2,597
<b>Total Revenues</b>	<b>\$ 169,900</b>	<b>\$ 169,900</b>	<b>\$ 170,618</b>	<b>\$ 718</b>
<b>Expenditures:</b>				
Interest 11/1	\$ 55,569	\$ 55,569	\$ 55,569	\$ -
Principal 11/1	50,000	50,000	50,000	-
Interest 5/1	54,006	-	-	-
<b>Total Expenditures</b>	<b>\$ 159,575</b>	<b>\$ 105,569</b>	<b>\$ 105,569</b>	<b>\$ -</b>
<b>Excess (Deficiency) of Revenues over Expenditu</b>	<b>\$ 10,325</b>	<b>\$ 64,332</b>	<b>\$ 65,049</b>	<b>\$ 718</b>
<b>Net Change in Fund Balance</b>	<b>\$ 10,325</b>	<b>\$ 64,332</b>	<b>\$ 65,049</b>	<b>\$ 718</b>
<b>Fund Balance - Beginning</b>	<b>\$ 167,761</b>		<b>\$ 294,297</b>	
<b>Fund Balance - Ending</b>	<b>\$ 178,086</b>		<b>\$ 359,346</b>	

**Hemingway Point**  
**Community Development District**  
**Debt Service Fund Series 2014**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending April 30, 2026**

	Adopted Budget	Prorated Budge Thru 04/30/26	Actual Thru 04/30/26	Variance
<b>Revenues:</b>				
Special Assessments - Tax Roll	\$ 170,480	\$ 170,480	\$ 167,387	\$ (3,093)
Interest Income	4,000	4,000	6,012	2,012
<b>Total Revenues</b>	<b>\$ 174,480</b>	<b>\$ 174,480</b>	<b>\$ 173,399</b>	<b>\$ (1,081)</b>
<b>Expenditures:</b>				
Interest 11/1	\$ 53,925	\$ 53,925	\$ 53,925	\$ -
Principal 11/1	60,000	60,000	60,000	-
Interest 5/1	52,425	-	-	-
<b>Total Expenditures</b>	<b>\$ 166,350</b>	<b>\$ 113,925</b>	<b>\$ 113,925</b>	<b>\$ -</b>
<b>Excess (Deficiency) of Revenues over Expenditu</b>	<b>\$ 8,130</b>	<b>\$ 60,555</b>	<b>\$ 59,474</b>	<b>\$ (1,081)</b>
<b>Net Change in Fund Balance</b>	<b>\$ 8,130</b>	<b>\$ 60,555</b>	<b>\$ 59,474</b>	<b>\$ (1,081)</b>
<b>Fund Balance - Beginning</b>	<b>\$ 138,695</b>		<b>\$ 271,562</b>	
<b>Fund Balance - Ending</b>	<b>\$ 146,825</b>		<b>\$ 331,036</b>	

**Hemingway Point**  
**Community Development District**  
**Capital Projects Fund Series 2013**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending April 30, 2026**

	Adopted Budget	Prorated Budget Thru 04/30/26	Actual Thru 04/30/26	Variance
<b>Revenues</b>				
Interest Income	\$ -	\$ -	\$ 9	\$ 9
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9</b>	<b>\$ 9</b>
<b>Expenditures:</b>				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9</b>	<b>\$ 9</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>		<b>\$ 9</b>	
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ 412</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>		<b>\$ 421</b>	

**Hemingway Point**  
**Community Development District**  
**Capital Projects Fund Series 2014**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending April 30, 2026**

	Adopted Budget	Prorated Budget Thru 04/30/26	Actual Thru 04/30/26	Variance
<b>Revenues</b>				
Interest Income	\$ -	\$ -	\$ 0	\$ 0
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Expenditures:</b>				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>		<b>\$ 0</b>	
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ 14</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>		<b>\$ 14</b>	

**Hemingway Point**  
**Community Development District**  
**Month to Month**

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<b>Revenues:</b>													
Special Assessments - Tax Roll	\$ -	\$ 12,629	\$ 232,501	\$ 1,796	\$ -	\$ 816	\$ 2,904	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,646
Interest Income	-	-	-	-	-	252	632	-	-	-	-	-	883
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 12,629</b>	<b>\$ 232,501</b>	<b>\$ 1,796</b>	<b>\$ -</b>	<b>\$ 1,067</b>	<b>\$ 3,536</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 251,529</b>

**Expenditures:**

**General & Administrative:**

Supervisor Fees	\$ 1,000	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000
PR-FICA	77	-	-	-	77	-	-	-	-	-	-	-	153
Engineering	-	-	-	-	115	334	-	-	-	-	-	-	449
Attorney	1,485	500	500	500	1,678	500	500	-	-	-	-	-	5,663
Annual Audit	-	-	-	5,200	-	-	-	-	-	-	-	-	5,200
Assessment Administration	1,156	-	-	-	-	-	-	-	-	-	-	-	1,156
Dissemination Agent	241	241	241	241	241	241	241	-	-	-	-	-	1,685
Trustee Fees	4,500	-	-	-	-	3,500	-	-	-	-	-	-	8,000
Management Fees	3,785	3,785	3,785	3,785	3,785	3,785	3,785	-	-	-	-	-	26,495
Information Technology	48	48	48	48	48	48	48	-	-	-	-	-	337
Website Maintenance	102	102	102	102	102	102	102	-	-	-	-	-	715
Telephone	-	-	-	-	-	-	-	-	-	-	-	-	-
Postage & Delivery	10	62	116	9	14	16	13	-	-	-	-	-	239
Insurance General Liability	8,084	-	-	-	-	-	-	-	-	-	-	-	8,084
Printing & Binding	-	-	-	0	0	-	0	-	-	-	-	-	0
Legal Advertising	-	-	-	-	332	389	-	-	-	-	-	-	721
Other Current Charges	-	1	50	-	-	-	85	-	-	-	-	-	137
Office Supplies	-	-	-	-	0	-	-	-	-	-	-	-	0
Dues, Licenses & Subscriptions	175	-	-	-	-	-	-	-	-	-	-	-	175
Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total General &amp; Administrative</b>	<b>\$ 20,662</b>	<b>\$ 4,739</b>	<b>\$ 4,842</b>	<b>\$ 9,885</b>	<b>\$ 7,391</b>	<b>\$ 8,915</b>	<b>\$ 4,775</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 61,209</b>

**Hemingway Point**  
**Community Development District**  
**Month to Month**

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<b><i>Operations &amp; Maintenance</i></b>													
<b>Maintenance Expenditures</b>													
Field Management	\$ 1,225	\$ 1,225	\$ 1,225	\$ 1,225	\$ 1,225	\$ 1,225	\$ 1,225	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,575
Security Patrol/Monitoring	3,830	1,720	3,830	1,421	1,659	2,215	6,643	-	-	-	-	-	21,317
Security System Hardware	-	-	-	-	-	-	-	-	-	-	-	-	-
Phone/Internet	-	-	-	-	-	-	-	-	-	-	-	-	-
Electric	618	656	761	759	664	527	-	-	-	-	-	-	3,985
Water	-	5,504	-	-	6,610	-	-	-	-	-	-	-	12,113
Solid Waste	1,442	-	-	-	-	-	-	-	-	-	-	-	1,442
Property Insurance	6,919	-	-	-	-	-	-	-	-	-	-	-	6,919
Repairs & Maintenance	5,450	650	550	165	-	3,100	4,095	-	-	-	-	-	14,010
Landscape Maintenance	1,600	3,792	1,600	1,600	2,125	1,800	1,600	-	-	-	-	-	14,117
Tree Trimming	-	-	-	-	-	-	-	-	-	-	-	-	-
Plant Replacement	-	1,888	-	-	-	-	-	-	-	-	-	-	1,888
Janitorial Service & Supplies	750	-	600	1,448	550	500	-	-	-	-	-	-	3,848
Pool Maintenance & Repairs	1,515	520	520	546	546	546	3,968	-	-	-	-	-	8,161
Operating Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
Pressure Washing/Painting	-	-	-	-	-	-	-	-	-	-	-	-	-
Landscape Lighting & Replacement	-	-	-	-	-	-	-	-	-	-	-	-	-
Holiday Lighting	-	5,083	-	-	-	-	-	-	-	-	-	-	5,083
Pest Control	-	-	-	-	-	-	-	-	-	-	-	-	-
Dues/Licenses	-	-	-	-	-	-	-	-	-	-	-	-	-
Contingencies/Reserve	-	-	1,570	-	-	-	-	-	-	-	-	-	1,570
<b>Subtotal Field Expenditures</b>	<b>\$ 23,349</b>	<b>\$ 21,037</b>	<b>\$ 10,656</b>	<b>\$ 7,163</b>	<b>\$ 13,378</b>	<b>\$ 9,913</b>	<b>\$ 17,531</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 103,028</b>
<b>Total Operations &amp; Maintenance</b>	<b>\$ 23,349</b>	<b>\$ 21,037</b>	<b>\$ 10,656</b>	<b>\$ 7,163</b>	<b>\$ 13,378</b>	<b>\$ 9,913</b>	<b>\$ 17,531</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 103,028</b>
<b>Total Expenditures</b>	<b>\$ 44,011</b>	<b>\$ 25,777</b>	<b>\$ 15,498</b>	<b>\$ 17,048</b>	<b>\$ 20,769</b>	<b>\$ 18,828</b>	<b>\$ 22,306</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 164,237</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (44,011)</b>	<b>\$ (13,147)</b>	<b>\$ 217,003</b>	<b>\$ (15,252)</b>	<b>\$ (20,769)</b>	<b>\$ (17,761)</b>	<b>\$ (18,770)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 87,292</b>
<b>Net Change in Fund Balance</b>	<b>\$ (44,011)</b>	<b>\$ (13,147)</b>	<b>\$ 217,003</b>	<b>\$ (15,252)</b>	<b>\$ (20,769)</b>	<b>\$ (17,761)</b>	<b>\$ (18,770)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 87,292</b>

# 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	83,204	
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)
<b>Current Bonds Outstanding</b>		<b>\$1,635,000</b>

**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	85,273	
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)
<b>Current Bonds Outstanding</b>		<b>\$1,970,000</b>

**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%
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Date	Gross Amount	Discount/ (Penalty)	Commission	Interest	Net Receipts	2013		2014	Total
						O&M Portion	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
03/11/26	1,877.79	18.78	18.59	-	1,840.42	815.53	1,024.89	-	1,840.42
04/17/26	6,977.51	-	69.78	-	6,907.73	2,890.27	263.64	3,753.82	6,907.73
04/22/26	-	-	-	13.98	13.98	13.98	-	-	13.98
	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 611,438.22</b>	<b>\$ 24,115.65</b>	<b>\$ 5,873.23</b>	<b>\$ 604.67</b>	<b>\$ 582,054.01</b>	<b>\$ 250,646.07</b>	<b>\$ 164,020.52</b>	<b>\$ 167,387.41</b>	<b>\$ 582,054.01</b>

<b>98.43%</b>	<b>Percent Collected</b>
<b>\$ 9,747.69</b>	<b>Balance Remaining to Collect</b>