



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

**<http://www.hemingwaycdd.com>**

**Russell Brick, Chairman**  
**Anthony Toro, Vice Chairman**  
**Cheryll Angell, Assistant Secretary**  
**Carlos Suarez, Assistant Secretary**  
**Randy Berbrick, Assistant Secretary**

**January 25, 2023**



# ***Hemingway Point***

## ***Community Development District***

### **Agenda**

Seat 5: Russell Brick – (C.)	
Seat 2: Anthony Toro – (V.C.)	
Seat 1: Cheryll Angell – (A.S.)	
Seat 3: Carlos Suarez – (A.S.)	
Seat 4: Randy Berbrick – (A.S.)	

**Wednesday**  
**January 25, 2023**  
**2:00 p.m.**

**Waterstone Bay Clubhouse**  
**1355 Waterstone Way, Homestead, FL 33033**  
**<https://meet.goto.com/816958773>**  
**+1 (571) 317-3122; Access Code: 816-958-773**

1. Roll Call
2. Organization Matters
  - A. Consideration of **Resolution #2023-01** Declaring Vacancies on the Board of Supervisors – Seat #3, Seat #4 and Seat #5 and Consideration of Appointment(s) of Supervisor(s) to Vacant Seat(s)
  - B. Oath of Office for Elected/Newly Appointed Supervisor(s)
  - C. Consideration of **Resolution #2023-02** Electing Officer(s)
3. Approval of the Minutes of the October 26, 2022 Meeting
4. Acceptance of Audit for Fiscal Year Ending in September 30, 2022
5. Staff Reports
  - A. Attorney
  - B. Engineer
  - C. Field/Property Manager – Monthly Report
  - D. CDD Manager
6. Financial Reports
  - A. Approval of Check Run Summary
  - B. Balance Sheet and Income Statement
7. Supervisors Requests and Audience Comments
8. Adjournment

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

## RESOLUTION NO. 2023-01

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE HEMINGWAY POINT COMMUNITY DEVELOPMENT DISTRICT DECLARING VACANCIES ON THE BOARD OF SUPERVISORS PURSUANT TO SECTION 190.006(3)(b), FLORIDA STATUTES; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, pursuant to the provisions of Section 190.006, Florida Statutes, the members of the Board of Supervisors (the “District Board”) of the Hemingway Point Community Development District are to be elected by the qualified electors of the District at the general election held on November 8, 2022 (the “General Election”); and

**WHEREAS**, the District provided notice of the qualifying period for election to the District Board at least two (2) weeks prior to the start of the qualifying period for the General Election, as required by Section 190.006(3)(b), Florida Statutes; and

**WHEREAS**, [the Miami-Dade County Supervisor of Elections](#) has confirmed that at the close of the qualifying period for election to the District Board, no elector qualified for either [Seat # 3, Seat #4 or Seat # 5](#) to be filled in the General Election; and

**WHEREAS**, pursuant to Section 190.006(3)(b), Florida Statutes, the District is required to declare the seats to be filled by the election to which no qualified elector has qualified as vacant and to appoint a qualified elector to fill such vacancy within 90 days of the second Tuesday following the General Election.

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

1. The recitals above are true and correct and are hereby made a part of this Resolution.
2. The Board hereby declares [Seat # 3, Seat #4 and Seat # 5](#) to be vacant, effective on the second Tuesday following the General Election.
3. The Board shall appoint a qualified elector to [Seat # 3, Seat #4 or Seat # 5](#) within 90 days of the second Tuesday following the General Election, as required by

Section 190.006(3)(b), Florida Statutes. Until such appointment, the incumbent board member in such seat shall remain in office.

4. This Resolution shall take effect immediately upon its passage and adoption.

PASSED AND ADOPTED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 202\_\_

ATTEST:

**HEMINGWAY POINT COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Print Name: \_\_\_\_\_  
Secretary/Assistant Secretary

\_\_\_\_\_  
Print Name: \_\_\_\_\_  
Chairman / Vice Chairman

**RESOLUTION 2023-02**

**A RESOLUTION ELECTING OFFICERS OF THE HEMINGWAY  
POINT COMMUNITY DEVELOPMENT DISTRICT**

WHEREAS, the Board of Supervisors of **the Hemingway Point Community Development District** at a regular business meeting held on \_\_\_\_\_ desires to elect the below recited persons to the offices specified.

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

1. The following persons were elected to the offices shown, to wit:

_____	Chairman
_____	Vice Chairman
_____	Treasurer
_____	Secretary
_____	Assistant Secretary
_____	Assistant Secretary
_____	Assistant Secretary

**PASSED AND ADOPTED THIS \_\_\_\_\_ DAY OF**

\_\_\_\_\_

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

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

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

The regular meeting of the Board of Supervisors of the Hemingway Point Community Development District was held on Wednesday, October 26, 2022, at 2:00 p.m. at Waterstone Bay Clubhouse, 1355 Waterstone Way, Homestead, Florida 33033.

Present and constituting a quorum were:

Russell Brick	Chairman
Anthony Toro	Vice Chairman
Cheryll Angell	Assistant Secretary
Carlos Suarez	Assistant Secretary (by phone)

Also present were:

Paul Winkeljohn	District Manager
Scott Cochran	District Counsel
Ben Quesada	Governmental Management Services
Mayra Padilla	Governmental Management Services
Wendy Lopez	HOA Property Manager
Several Residents	(by phone)

**FIRST ORDER OF BUSINESS**

**Roll Call**

Mr. Winkeljohn called the meeting to order and called roll.

**SECOND ORDER OF BUSINESS**

**Approval of the Minutes of the  
August 24, 2022 Meeting**

Mr. Winkeljohn: The minutes from the August 24th meeting were circulated, if those are in order a motion to approve would be in order.

Mr. Quesada: And also, while we're on this item, the attorney proposed a couple of changes, so with those changes that the attorney proposed, they were just some typos.

Mr. Winkeljohn: Ok so with the noted corrections, thank you for that.

On MOTION by Mr. Toro seconded by Ms. Angell with all in favor, the Minutes of the August 24, 2022 Meeting with the submitted changes were approved.

**THIRD ORDER OF BUSINESS**

**Consideration of Engagement Letter with Grau & Associates to perform the Audit for Fiscal Year Ending September 30, 2022**

Mr. Winkeljohn: Your annual audit engagement letter is before you for approval, you've already selected the auditor, it just annually comes back to you for approval to engage. Is there a motion?

On MOTION by Ms. Angell seconded by Mr. Suarez with all in favor, accepting the engagement letter with Grau & Associates to perform the audit for Fiscal Year ending September 30, 2022 was approved.

**FOURTH ORDER OF BUSINESS**

**Staff Reports**

Mr. Winkeljohn: And with the hard work behind us, we can move on to staff reports, Scott anything for our friends today?

**A. Attorney**

Mr. Cochran: Not really, I prepared the holiday landscape lighting agreement with Light Er Up and circulated that with Ben, so we got that taken care of. Other than that, I'm just looking into the point that you asked about before the meeting about that other item.

Mr. Winkeljohn: Yes, we'll talk about that under my report, and you can fill that in at that time.

**B. Engineer – Discussion/Updates on Stormwater Management Needs Analysis**

Mr. Winkeljohn: We have nothing under our engineer, the stormwater report was done, so that item can be removed.

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

Mr. Winkeljohn: That moves us to field report, Ben anything for our friends today?

Mr. Quesada: No, I just want to say that we were onsite the day before and the day after Ian, so I think there was a one-day gap between that Tuesday and that Thursday and Nicoya Landscaping did a really good job as far as picking up all the little odds and ends, there was one pile left but it looked like it was probably from a homeowner who had a branch probably break off on their property but, everything was very superficial. So, I'm really happy about it, and we were very lucky and also very happy with how our contractors came through for us to make sure that we didn't miss a beat come that weekend. So, I really have nothing else to add to the report, and as you've seen already, they started adding the Christmas lights and the displays. I did kind of touch base with Russ a little about that before the meeting but, if you have any other preferences the idea is to have everything lit up the week of Thanksgiving, or prior to Thanksgiving, if that's ok with you guys that's the plan we'll stick with on the lighting of the display.

Ms. Angell: The week before Thanksgiving, is that what you said?

Mr. Quesada: Like leading up to Thanksgiving, prior to, and I can get you more specifics, I just wanted to more or less know if you were comfortable with that because that's generally when we light up all our Districts.

Mr. Brick: That's fine.

Ms. Angell: Yes, that's good.

Mr. Quesada: Ok.

Mr. Winkeljohn: I want to talk about a few highlights in the field manager's report since we can all see the pretty pictures clearly now with our fancy tablets. If you don't know how to get through the tablets, there's a little box just to the right of center on it, and if you tap that, it opens up a tab option and then under the tab options you have



thumbnails, and you have contents. If you go to contents, it's the item listed by number per the agenda, just like the tabs would be on your hard copy, so that helps you jump around real quick. So, I'm in section 4, which is C, and the beginning of that is your entryway, and if you scroll down to about the fourth page, he already talked about that, but the pool fountain, I really want you guys to take a look at that picture and smile a little bit for a second because that looks like what a fountain is supposed to look. It's operating, and they've been troubleshooting and working on it, so it's a day of celebration for us, it's working, but I was very happy about that. Scrolling down a little bit further, obviously, your pool is in excellent condition, the shot of the patio, and you may remember we timed the annual pressure washing and flower rotation and all of that to this time of year because you get the most out of it. The pressure washing, if you do it any other time of year, you're going to be repeating it this month anyway, so the pressure washing was done everywhere and there's a picture of your playground, thank you for including that, we did the mulch, and we did everything we were supposed to do there. They found some graffiti if you scroll down, and we always have a little bit of ongoing staining around the mailboxes, and so we have a weekly, monthly check and maintenance program, so we don't bother pressure washing that, we keep it bleached out, so it goes away. Bencovered Hurricane Ian items, and that's all I had for that part, are there any questions?

Mr. Brick: Are we getting anywhere with this cover for the playground?

Mr. Winkeljohn: Well, what do you mean getting anywhere?

Mr. Brick: I mean, didn't we take some bids for it?

Mr. Winkeljohn: We had some pricing a few years ago, you were not funded for it, it was way outside your range, and as of the last increase to your budget, you've been spending it to catch up. This time, or maybe in the next 6 months, or this time next year you might be able to pull the trigger on that.

Mr. Brick: That's fine.

Mr. Winkeljohn: And it would be from reserves, and you used your reserves for the years that you didn't have the maintenance funded, now you have it funded moderately, so you'll start to gain a little bit of traction.

Ms. Lopez: I'm sorry, I have a quick question, I did get a couple of emails when I sent out if anybody had any questions or whatever, some owners have been digging, I don't know what that is but they're complaining about the roofs being pressured cleaned or whatever.

Mr. Winkeljohn: Who's roof, the homeowner's roofs?

Ms. Lopez: Yes, the homeowners.

Mr. Winkeljohn: That's not a topic for today's meeting.

Ms. Lopez: I'm talking about, you just mentioned right now about the pressure cleaning.

Mr. Winkeljohn: No, it was about the mailbox kiosks, in the shadows it often builds up mold and mildew.

Ms. Lopez: Yes, and from my understanding of what owners had sent messages, not only were the kiosks going to be cleaned but also the pool proposals.

Mr. Winkeljohn: Yes, that was done.

Mr. Brick: It's all done.

Ms. Lopez: Ok.

Mr. Brick: Can I ask you when you were told it wasn't done?

Ms. Lopez: It was a lady name, Julia. (inaudible comment)

Mr. Brick: When please?

Ms. Lopez: This was done this week.

Mr. Brick: You received an email this week?

Ms. Lopez: Yes.

Mr. Brick: Like Monday?

Ms. Lopez: Yes.

Mr. Winkeljohn: So, I appreciate that, you can always email myself or Ben, you have our contact information I hope?

Ms. Lopez: Yes, I do.

Mr. Winkeljohn: Ok, so just let us know, but we inspected it, and we just cleaned it, so we're pretty sure it's in good shape, if there's some spot cleaning, we'll take care of it.

Mr. Quesada: We actually have some spot cleaning coming up with the mailbox kiosks by the end of this week, so we'll take a look at it.

Mr. Winkeljohn: And we'll pull it up on the cameras too, we can see it live. Are there any other questions under the field report? Did you have anything else on that one?

Ms. Lopez: No.

Mr. Winkeljohn: Thank you.

Ms. Angell: And I just wanted to say, when you're saying that they're talking about the floors.

Ms. Lopez: No not the floors, the actual roof tiles.

Ms. Angell: Oh, you're talking about the roof itself.

Ms. Lopez: Yes.

Mr. Winkeljohn: Yes, I don't think we've ever attacked the roof, but we'll take a look at it.

Ms. Lopez: (inaudible comment)

Ms. Angell: Well, we'll have to take a look at that then.

Mr. Winkeljohn: We got it.

Ms. Angell: But no, we haven't powered washed the roofs in through there, and didn't you say people are complaining about that roof?

Mr. Winkeljohn: Well, I think their roof is being complained about and so maybe the idea is they're pointing at other roofs.

Ms. Angell: I was just going to say, we have many, and not trying to get off from the subject, but we have many roofs in our neighborhood that black.

Ms. Lopez: I understand.

Mr. Winkeljohn: Right, but we want to meet the same standard as the community.

Ms. Angell: What I hear her saying is we want ours clean, but in the meantime, we'd like our neighborhood to also get cleaned.

Ms. Lopez: I understand.

*(At this point several people were talking at one time, and no one conversation could be heard)*

Mr. Winkeljohn: We got it, no problem. Very good, we'll make a note of roof maintenance and see where we are and see what we might recommend.

**D. CDD Manager**

**1) Discussion of Financial Disclosure Report from the Commission on Ethics and Reminder to File Annual Form - *everyone has filed***

**2) Discussion of Designation of District Records Office – 2804 NE 8th Street, Suite 202, Homestead, Florida**

Mr. Winkeljohn: Under manager's report, just to congratulate everyone the date to fill your Financial Form 1 disclosure was extended quite a bit this year, but everybody is in on that. Your Board vacancies, you have a full Board, and you're already in the positions so you just have to keep it that way. When you do that, you can't do it before the 22nd of November, so if you wanted to do it, I guess your November meeting is the 23rd so you could do it. You can hold that meeting, and usually, you don't hold every meeting this time of year, and at the beginning of the year your maintenance is in pretty good shape, there's no projects, so I just wanted direction from you whether to hold the November or the December meeting, either one is fine with me but I would not hold both of them.

Mr. Brick: Which one do you think would be more beneficial to us?

Mr. Winkeljohn: I would do it on the 23rd of November and skip December.

Mr. Brick: Sure.

Mr. Suarez: Isn't the 23rd the day right before Thanksgiving though, that's the Wednesday before Thanksgiving.

Mr. Winkeljohn: Oh, it is, I thought it was moved a week in advance, ok that's a good question, let me check my calendar.

Mr. Suarez: I'm pretty sure that Thanksgiving is the 24th.

Mr. Winkeljohn: Oh, you're right, so yes, so I would recommend passing on that one and holding your December meeting, which is the 21st.

Mr. Brick: Ok.

Mr. Winkeljohn: Is everybody good with that? Ok, great, thank you for that. The other item I have is, we need a place to always hold the public records for the District, and it has to be in the county. One of our offices in Homestead is now available for that,

and so item D2 on your agenda is to authorize the official location of your public records to be that location, it's procedural but you have to vote.

A resident: Could you explain that a little bit?

Mr. Winkeljohn: Yes, so to meet the public records requirements somebody needs to be able to inspect the official records of the District, so we keep a binder since time began of the District with everything in it chronologically, if somebody wants that, if they're not happy with an electronic version of it, they have the right to sit at a desk and look at those documents and if they want to make copies they can make copies, or paid to have them copied. So, I just need a motion on the records location, is there a motion?

On MOTION by Ms. Angell seconded by Mr. Toro with all in favor, designating the District records office as 2804 NE 8th Street, Suite 202, Homestead, Florida was approved.

**FIFTH ORDER OF BUSINESS                      Financial Reports**

- A. Approval of Check Run Summary**
- B. Balance Sheet and Income Statement**

Mr. Winkeljohn: That brings us to your financial reports, as I mentioned today is the first month of your District fiscal year, we do a lot of the maintenance projects at that time of year, so those are reflected in your financials. Also, you have the year-end financials, and as I said your reserves right now are a little over \$40,000 that's about 10% of what I would shoot for, usually, you want one full operating in reserves for storm cleanup, you would have been borrowing money had Hurricane Ian hit you like it did the west coast. So, I'm encouraging the Board to think about that as we make a decision throughout the year. Is there a motion to accept the financials?

On MOTION by Ms. Angell seconded by Mr. Suarez with all in favor, the Check Register and the Balance Sheet, and Income Statement were approved.

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

Mr. Winkeljohn: Are there any Supervisor's requests or questions?

Mr. Brick: No, I'm good.

Mr. Winkeljohn: Are there any comments from the audience?

A resident: Nothing at the moment.

Mr. Winkeljohn: Carlos, anything for the group today?

Mr. Suarez: No, nothing from me.

Mr. Winkeljohn: I appreciate it.

Ms. Lopez: Actually, I do have a question, sorry, one of my homeowners has asked about the election for the vacancy.

Mr. Winkeljohn: Right, so the elections are every 2 years, the current election, there were no members of the community who registered or qualified, so the next one will be in 2 more years, 2024 there will be two seats up.

Ms. Lopez: Ok, that's fine.

Mr. Winkeljohn: The qualifications are that you have to be a registered voter in the District, a citizen, have voting rights, you have to be an adult and that's it, they're pretty simple.

Mr. Cochran: Yes, basically you have to register to vote within the District that covers all the other requirements.

Mr. Winkeljohn: Right.

A resident: And when was the last voting?

Mr. Winkeljohn: The one that's coming up on November 8th, no one qualified, no one ran for those seats, so they stay as they are if the Board chooses such and the next one is 2024.

A resident: Ok, was anyone in the community told about this because this is the first I'm hearing about it.

Mr. Winkeljohn: Yes, it's been on our agenda.

Mr. Suarez: It goes with the State Election event, it's done through like when you go vote this week or next week for the governor and all that stuff, it's the same vote, it's on there, it's just the normal election and you have to look them up and everything. It's not like the normal election when there's a seat open, it's part of the State Election.

A resident: Ok, that's fine, but I'm learning this now from you, so the other 319 homes do you think they know that as well?

Mr. Suarez: All of our minutes are posted on the webpage, and a person in the community has access to that, it's not a private site.

A resident: And I understand that but, ok that's like telling me do you read the fine print, as you know this has been a continued situation where yes, that is public record, yes there is a website for all this information, and you can lead a horse to water but you can't make them drink. So, I think that we can all agree that since the beginning of time, and you more than anybody else here know that I've been here since the beginning of time, and one of the main issues has always been transparency. So, while there is a website, and it is public record, I think that it would be, and I can't think of the word right now but, it would be for lack of a better term, nice, if one of you guys put it out there and say listen, this information is out there, this is what's going on if you guys want any changes, if you guys want things to happen, if you guys want anything for us to do for you, because you guys are homeowners also, that you guys put it out there, and make it easier, but let's keep it simple stupid, not that there's stupid people in our community but, let's keep it simple stupid for those that are not aware of any of that. You see what I'm saying like I understand and now that you've told me this, now I can go ahead and do whatever I have to do but, I'm pretty that there's a lot of other people that don't know that.

Ms. Angell: Well, and this is Cheryl Angell, 2 years ago I filled out all my paperwork because I read all up on it and filled out the paperwork and I was on the ballot for election and that's how I got voted in on the CDD Board.

A resident: Ok, and you're telling me exactly what I'm saying, you knew about that, there's a lot of other people that don't, there's a lot of newcomers, new homeowners that have no idea about any of that.

Ms. Angell: Well, I was a pretty newcomer as well.

A resident: You guys are not being transparent and not putting information out there. Just for example, these meetings are at 2:00 o'clock, I'm able to attend, and I'm going to start attending because I work from and I have that capability, but there's a lot of other people that do not.

Mr. Suarez: I'm sorry, but we are 100% transparent, every single word that comes out of these meetings is in the minutes, that is what transparent is, it's not like

we're doing anything, being untransparent would be if we were hiding things, we're not doing that. Every single word of our meetings is posted and is accessible to every single person, not just in our community, but anybody can go on there, it's a state record. So, for you to say we're not transparent is very wrong, because we are 100% transparent.

A resident: And I'm going to tell you again, as long as there's minutes, I know that there's transcripts because I download them, but not everybody else does Carlos.

Mr. Suarez: But my point is that's being transparent.

A resident: Well, you can tell me all day that it's on a website, just like everything else is public record, you can go in and you can check people's warranty deeds and things like that, but not everybody knows that, not everybody has that information. So, if you don't put it out there and say listen, here's the website, here's the link, you can get XYZ information from here. If you don't put that out there, then you doing minutes and doing transcripts, it doesn't mean anything.

Mr. Suarez: You're talking about complaining on Facebook or whatever where anybody complains, we put out the website for you to go and look at, it's been out there all the time.

Mr. Winkeljohn: For those people on the phone, the people in the audience want to contribute.

A resident: You know very well that was way back when, that was back when people would do that, right now, I can take these screenshots of all of Facebook, which is to me is the most ridiculous thing and it should be cut off, I can take these screenshots of it right now, that nobody has been putting links up.

Mr. Winkeljohn: So, let's take a quick time out for you two, Carlos if I could interrupt for us a second?

A resident: I'm trying to get on your side here but, you know, you and I have spoken outside your house before, so we have to work together. I don't understand why the CDD and the HOA and the homeowners cannot work together, this is not, you guys are not the President of the United States, you're just members of a CDD Board, that's it. You're homeowners, you should be homeowners first.

Mr. Brick: Can I make suggestion please?



A resident: Sure.

Mr. Brick: Since you're a part of the HOA Board, if we provide you with all the information you're requesting, wouldn't it be more prudent for you to mail the members, since you have a complete mailing list?

A resident: I can do that, absolutely.

Mr. Brick: So, submit a document to us with all the information that you would like to have posted, we'll have it sent to you, and the HOA can disseminate it.

A resident: That's perfect. Listen, I'm not on here to fight, what I would love is what I've wanted from the beginning of time, and if you go that way, you'll see that's exactly what I've wanted from the beginning of the time. I just want both associations to work together, that's it. What you have just suggested right now is music to my ears because that's both sides working together, there's no reason why you know one or the other should be fighting.

Mr. Brick: Ok, I'd just like to bring up one other point though, up until now, there has been a very troubled relationship between the HOA and the CDD. It is only now that we are gaining any cooperation from you as well. So, let's put everything behind us, and move forward in a manner that makes us both happy.

A resident: I agree 100%.

Mr. Brick: Great.

Mr. Winkeljohn: Excellent.

Ms. Angell: And this is Cheryl Angell and I just go to the HOA Board, so I also want to be able to bring back and have some HOA meetings so then we can say at the meeting, tell them about where to look up for our CDD meetings. Then if we bring it up every time then people will start getting used to going to the website, or if it gets mailed out, then their email address, they can read it.

Mr. Winkeljohn: Excellent.

Mr. Quesada: Well, another thing I just want to say, is I think when we came to the painting project, I mean we worked very well together as far as getting the word out and warning everybody about the meeting, so again I think we're all trying to pull in the same direction. I just think there's a lot of history there that we're trying to overcome, hopefully, we'll continue to move in the right direction.

Mr. Winkeljohn: Just a little bit of color on the communication policy of the District, has always been to rely on the homeowners association vehicle of communication, whether via email, website, because the very nature of the HOA is a more frequent information-sharing platform, whereas the District has a much smaller footprint in the community in terms of things that affect the individual homeowners on a daily basis, and there's some legal issues with public records that we encourage you to be very conscious of which is, if the District were to be in that, it's a public record, and so we end up with too many people's emails in our public records. I just got an email yesterday from a marketing company trying to get every email that I send out to anyone, a copy of every one of my contacts, for that exact reason, so that's a real issue, you don't want to be spammed, and so if your HOA does it, you don't have to give that list out, and that's always been the nature of it. So, with Cheryl on our Board, you can't go wrong, because she's going to know everything firsthand from the meetings and she'll be excellent at sharing as always, so that's all good news. Thanks for bringing that up, are there any more questions or comments from the Board? Wendy, do you have anything?

Ms. Lopez: (inaudible comment) A lot of homeowners are still complaining because, from my understanding, and this is from a Board member that I got an email from, that this CDD Board told them to stop emailing Mayra, and those emails that we sent, we had no control over.

Mr. Winkeljohn: Oh, I have to stop you, that's a totally inaccurate depiction of what actually happened. This Board never told anyone to not email somebody, so that's a statement of fact. So, I'll clarify it, and this will be the final word for what this District is trying to communicate to you, giving residents her email address and saying, keep bother Mayra until she does it, is really unprofessional and unfair for our staff's use of time. So, we're trying to teach people as a group, HOA, and CDD, how to use the materials we've developed on our website the A to Z steps on how to do the phone credentials. We did all of that, that's what that is for, so the taking in the context that somebody told somebody to not email Mayra is completely inaccurate. What we told, and what we want, and Diego was involved in this conversation because we asked his input as the president of the HOA, how do we get everyone's time being used most

effectively. Let's try to train everyone to use the website, we put together a colored PDF of steps A to Z on how to do the phone credentials. If they can't get it at that point, then we can talk about phone calls and emails and things like that, and troubleshoot it but, to bombard somebody with every question when they haven't done the simple work on their own isn't acceptable. So that said, we're very happy to continue to support any resident who needs the credentials, we did get also several people trying to get credentials for a nonresident phone, and because of that we have to have, whenever anyone is trying to circumvent your policy and bring people to the pool that are not members, or funding the pool, we have to have a black and white rule where we stop that, so that's where a lot of the confusion was, and this was I want to say almost a year ago where this was I believe resolved. So, that's our policy, that's our practice, that is the practice and policy adopted by this Board.

Ms. Lopez: If the CDD would provide the step-by-step, the HOA will post it on our website.

Mr. Winkeljohn: Excellent, it's on our website, it's been there.

Ms. Lopez: Ok.

Mr. Winkeljohn: Ok, great, excellent.

Ms. Lopez: I get it, I hear the same thing from every community, and I know people want it right now, this second, and I know that's impossible but, at the same time I know it's taking them a long time, and I only see what comes via email or it comes through her, and she says hey this is the situation, but I don't know, I don't have access to that.

Mr. Winkeljohn: Right, so we track it, we know when we get the first contact, and we know what the responses were and there is no situation where a person wasn't notified or responded to in a reasonable business time. So, any characterization other than that is not factual.

Ms. Lopez: Well, I can only tell you what I know.

Mr. Winkeljohn: Alright, well coming to our meeting and broadcasting hearsay, is really inappropriate, so if you have something in writing you'd like to send us, we'll be happy to review it.

Ms. Lopez: Ok, and I have a note into Mayra.

Mr. Winkeljohn: Ok, and we're in a business meeting so, if you're going to present facts and input let's have the evidence, and not perpetuate ancient rumors and mis-contested concepts. So, I appreciate it but, that's my opinion on it.

Ms. Lopez: Ok, and I'm just telling you what I got, I mean I don't get it. (inaudible comment)

Mr. Brick: Ok, let me say something. I've used this credential since day 1, I changed my phone twice, and my wife's phone, it works flawlessly. Anyone who receives a credential, I will be happy to go there and install it on your phone for you but, if you try to give it to someone else, your phone goes dead and the credential is useless.

Ms. Lopez: I got that. (inaudible comment)

Mr. Brick: So, you were able to install it on your phone, correct?

Ms. Lopez: Yes.

Mr. Brick: So, you can see that the directions are simple and easy to follow.

Ms. Lopez: They are simple, but there is also, in this county there is a language barrier, and I don't have a problem with owners.

Mr. Brick: Ok, so can we post that in Spanish as well?

Mr. Winkeljohn: Sure.

Mr. Brick: Ok, great.

Ms. Angell: But do they realize that once they get the App, it takes 24 hours for it to work?

Mr. Winkeljohn: It's in the instructions.

Ms. Angell: Ok.

Ms. Lopez: (inaudible comment)

Mr. Winkeljohn: And I think the Board remembers that this actually was, a key credentialing was an HOA process, and the District couldn't keep track of the keys and the key system didn't work because you could just hand the key to somebody else. So, we adopted this credentialing system and volunteered as a staff to support it, and if the time gets too much for us, we're going to have to charge the residents for a full-person or a part-time person just for a key credential. Now, I used the exact same key

credential system in other Districts, and it does not operate as difficult as this one, and we got to get there because it's not that hard. So, I appreciate your input, that's helpful.

Mr. Brick: Have you used your credential to enter the pool?

Ms. Lopez: Yes, I did.

Mr. Brick: Ok, one of the things that you might want to tell people is that the handshake is not instantaneous, you can't just put your phone there and take it away and the gate opens. You have to put your phone there, you hold it for about a second and a half, the lock clicks, in you go, but it works flawlessly.

Ms. Lopez: I get it. (inaudible comment)

Mr. Brick: I appreciate that.

Mr. Winkeljohn: Right, ok.

Mr. Brick: Alright, so let's move on now.

Mr. Winkeljohn: We're in audience comments and adjournment.

Mr. Brick: Ok.

Mr. Suarez: Paul, there was a question on the chat.

Mr. Winkeljohn: Yes, go ahead Carlos.

Mr. Suarez: It says, how are the emails from the residents tracked?

Mr. Winkeljohn: When they come into an inbox they're time stamped.

Mr. Suarez: Ok, and I'm not exactly sure what her full question is, but she's online so she can ask her question I guess.

Mr. Winkeljohn: Well, that's the comment, when we get an official request for an App, if it goes through the program it's time-stamped through the program, and we know when the credential is uploaded or downloaded in that case and becomes activated. We can track all that data, so 99% of the people who have a normal request get through the system without any problem. The other percentage or 3% of challenges, the majority of those are people whose phone is not eligible because it's not registered to a resident of the community, an ineligible member, so unless they want to pay the \$700 a year membership, they cannot use the pool and do not get a credential, just like a key. You don't give a key to some stranger in essence, and we're talking about a very small number of people who weren't satisfied with that answer, and we went through every one of them and identified that there was nothing else we could do for those people.

We made an effort to come to the next HOA meeting, I was going to have the technical staff there, but the meeting didn't take place I guess so we cancelled it, but I'll offer that one more time, and if somebody has a problem and we can't solve it, then there's not much else we can do because we can't make it perfect for everyone apparently.

Ms. Angell: Now, at the last HOA meeting that we had, I had this paper and I had announced to people there, they came up and they signed the paper with their name, their email address, their phone number, and then I gave everything to Mayra so they could get their credentials done.

Mr. Winkeljohn: Perfect, and you followed that list?

Ms. Padilla: Yes, I even sent you guys a follow-up.

Ms. Angell: Yes, and she sent us a follow-up back.

Mr. Winkeljohn: Ok, good, so we have every record of every request and the satisfaction to the best of our ability. Is there anyone that you know of that's having issues?

Ms. Padilla: So, what's happening is I've been calling them, the ones that have had this problem. So, when you download the App, and you put in the credential, it might not work automatically, so what's happening is they're going to the gate, and they're thinking that it's going to work but it doesn't work that way. So, they're deleting the App, they're adding the App again, and then it's giving them an error code because they're putting in the same credential twice. So, what does that say to them, this code has been duplicated, so I'm explaining to them, hey listen, sometimes like she said, it could be a language barrier, but every single request that I get I print and I put notes on it because I think that it's only fair that first come, first serve, but they're sending me like 10 requests, and I'm calling them and walking them through the process, and sometimes it does take time because I send them a thing, I call them, and then they're telling me, oh yes I deleted the App 2 or 3 times, of course it's doing that to you because when you delete the App and you duplicate the code it kicks you out.

Mr. Quesada: It goes back to what we were saying is, getting people to the website, following the step-by-step guide, I think it's going to answer a ton of questions.

Mr. Winkeljohn: Right, and we'll make sure that it says very loudly, that the 24-hour piece of information, maybe that isn't communicated as strongly as we need to, if there's still people not getting that, so we'll tweak it.

Ms. Lopez: Some people complicate the easiest things. (inaudible comment)

Mr. Winkeljohn: Alright, I think we've covered it thoroughly.

**SEVENTH ORDER OF BUSINESS      Adjournment**

Mr. Winkeljohn: With nothing else, a motion to adjourn would be in order.

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

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

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

**HEMINGWAY POINT  
COMMUNITY DEVELOPMENT DISTRICT  
MIAMI-DADE COUNTY, FLORIDA  
FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED  
SEPTEMBER 30, 2022**



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

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**INDEPENDENT AUDITOR'S REPORT**

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

**Report on the Audit of the Financial Statements**

***Opinions***

We have audited the accompanying financial statements of the governmental activities and each major fund of Hemingway Point Community Development District, Miami-Dade County, Florida ("District") as of and for the fiscal year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2022, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

***Basis for Opinions***

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

***Responsibilities of Management for the Financial Statements***

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

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

***Auditor's Responsibilities for the Audit of the Financial Statements***

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

In performing an audit in accordance with GAAS, we:

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

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

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Other Information Included in the Financial Report***

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

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated January 5, 2023, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



January 5, 2023

## MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Hemingway Point Community Development District, Miami-Dade County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2022. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

### FINANCIAL HIGHLIGHTS

- The liabilities of the District exceeded its assets at the close of the most recent fiscal year resulting in a net position (deficit) balance of \$(2,849,213).
- The change in the District's total net position in comparison with the prior fiscal year was \$75,638, an increase. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2022, the District's governmental funds reported combined ending fund balances of \$509,079, an increase of \$20,467 in comparison with the prior fiscal year. The total fund balance is restricted for debt service and capital projects, assigned to subsequent year's expenditures and the remainder is unassigned fund balance which is available for spending at the District's discretion.

### OVERVIEW OF FINANCIAL STATEMENTS

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

#### Government-Wide Financial Statements

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

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

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

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

#### Fund Financial Statements

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

## OVERVIEW OF FINANCIAL STATEMENTS (Continued)

### Governmental Funds

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

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

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

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

### Notes to the Financial Statements

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

### GOVERNMENT-WIDE FINANCIAL ANALYSIS

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

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

	NET POSITION	
	SEPTEMBER 30,	
	2022	2021
Current and other assets	\$ 514,852	\$ 496,522
Capital assets, net of depreciation	740,719	776,528
Total assets	1,255,571	1,273,050
Current liabilities	103,657	107,632
Long-term liabilities	4,001,127	4,090,269
Total liabilities	4,104,784	4,197,901
Net position		
Net investment in capital assets	(3,260,036)	(3,313,724)
Restricted	371,102	357,062
Unrestricted	39,721	31,811
Total net position	\$ (2,849,213)	\$ (2,924,851)

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

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

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

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

	CHANGES IN NET POSITION FOR THE FISCAL YEAR ENDED SEPTEMBER 30,	
	2022	2021
Revenues:		
Program revenues		
Charges for services	\$ 561,750	\$ 484,308
Operating grants and contributions	2,033	49
General revenues	-	218
Total revenues	<u>563,783</u>	<u>484,575</u>
Expenses:		
General government	92,219	89,841
Maintenance and operations	159,780	119,923
Interest	236,146	240,558
Total expenses	<u>488,145</u>	<u>450,322</u>
Change in net position	<u>75,638</u>	<u>34,253</u>
Net position - beginning	<u>(2,924,851)</u>	<u>(2,959,104)</u>
Net position - ending	<u>\$ (2,849,213)</u>	<u>\$ (2,924,851)</u>

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2022 was \$488,145. The costs of the District's activities were primarily funded by program revenues. In total, expenses increased from the prior year mainly as a result of additional maintenance expenses in the current year.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2022.

## CAPITAL ASSETS AND DEBT ADMINISTRATION

### Capital Assets

At September 30, 2022, the District had \$966,345 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of \$225,626 has been taken, which resulted in a net book value of \$740,719. More detailed information about the District's capital assets is presented in the notes of the financial statements.

### Debt Administration

At September 30, 2022, the District had \$4,020,000 Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the notes of the financial statements.

## ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND OTHER EVENTS

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

## CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

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

HEMINGWAY POINT COMMUNITY DEVELOPMENT DISTRICT  
MIAMI-DADE COUNTY, FLORIDA  
STATEMENT OF NET POSITION  
SEPTEMBER 30, 2022

	Governmental Activities
<b>ASSETS</b>	
Cash	\$ 45,494
Restricted assets:	
Investments	469,358
Capital assets	
Depreciable, net	740,719
Total assets	1,255,571
 <b>LIABILITIES</b>	
Accounts payable	5,773
Accrued interest payable	97,884
Non-current liabilities:	
Due within one year	100,000
Due in more than one year	3,901,127
Total liabilities	4,104,784
 <b>NET POSITION</b>	
Net investment in capital assets	(3,260,036)
Restricted for debt service	371,102
Unrestricted	39,721
Total net position	\$ (2,849,213)

See notes to the financial statements



HEMINGWAY POINT COMMUNITY DEVELOPMENT DISTRICT  
 MIAMI-DADE COUNTY, FLORIDA  
 STATEMENT OF ACTIVITIES  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Position
Expenses	Charges for Services	Operating Grants and Contributions	Governmental Activities	
Primary government:				
Governmental activities:				
General government	\$ 92,219	\$ 92,219	\$ -	\$ -
Maintenance and operations	159,780	131,881	-	(27,899)
Interest on long-term debt	236,146	337,650	2,033	103,537
Total governmental activities	488,145	561,750	2,033	75,638
				75,638
				(2,924,851)
				\$ (2,849,213)

See notes to the financial statements

HEMINGWAY POINT COMMUNITY DEVELOPMENT DISTRICT  
MIAMI-DADE COUNTY, FLORIDA  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2022

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Projects	
<b>ASSETS</b>				
Cash	\$ 45,494	\$ -	\$ -	\$ 45,494
Investments	-	468,986	372	469,358
Total assets	<u>\$ 45,494</u>	<u>\$ 468,986</u>	<u>\$ 372</u>	<u>\$ 514,852</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	\$ 5,773	\$ -	\$ -	\$ 5,773
Total liabilities	<u>5,773</u>	<u>-</u>	<u>-</u>	<u>5,773</u>
Fund balances:				
Restricted for:				
Debt service	-	468,986	-	468,986
Capital projects	-	-	372	372
Assigned To:				
Subsequent year's expenditures	32,289	-	-	32,289
Unassigned	7,432	-	-	7,432
Total fund balances	<u>39,721</u>	<u>468,986</u>	<u>372</u>	<u>509,079</u>
Total liabilities and fund balances	<u>\$ 45,494</u>	<u>\$ 468,986</u>	<u>\$ 372</u>	<u>\$ 514,852</u>

See notes to the financial statements

HEMINGWAY POINT COMMUNITY DEVELOPMENT DISTRICT  
 MIAMI-DADE COUNTY, FLORIDA  
 RECONCILIATION OF THE BALANCE SHEET- GOVERNMENTAL FUNDS  
 TO THE STATEMENT OF NET POSITION  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

Fund balance - governmental funds \$ 509,079

Amounts reported for governmental activities in the statement of net position are different because:

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

Cost of capital assets	966,345	
Accumulated depreciation	<u>(225,626)</u>	740,719

All liabilities, both current and long-term, are reported in the government-wide financial statements.

Accrued interest payable	(97,884)	
Unamortized original issue discount	18,873	
Bonds payable	<u>(4,020,000)</u>	<u>(4,099,011)</u>
Net position of governmental activities		<u>\$ (2,849,213)</u>

See notes to the financial statements

**HEMINGWAY POINT COMMUNITY DEVELOPMENT DISTRICT  
MIAMI-DADE COUNTY, FLORIDA  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Projects	
<b>REVENUES</b>				
Assessments	\$ 224,100	\$ 337,650	\$ -	\$ 561,750
Interest	-	2,033	-	2,033
Total revenues	<u>224,100</u>	<u>339,683</u>	<u>-</u>	<u>563,783</u>
<b>EXPENDITURES</b>				
Current:				
General government	92,219	-	-	92,219
Maintenance and operations	123,971	-	-	123,971
Debt service:				
Principal	-	90,000	-	90,000
Interest	-	237,126	-	237,126
Total expenditures	<u>216,190</u>	<u>327,126</u>	<u>-</u>	<u>543,316</u>
Excess (deficiency) of revenues over (under) expenditures	7,910	12,557	-	20,467
<b>OTHER FINANCING SOURCES</b>				
Interfund transfer	-	(355)	355	-
Total other financing sources	<u>-</u>	<u>(355)</u>	<u>355</u>	<u>-</u>
Net change in fund balances	7,910	12,202	355	20,467
Fund balances - beginning	<u>31,811</u>	<u>456,784</u>	<u>17</u>	<u>488,612</u>
Fund balances - ending	<u>\$ 39,721</u>	<u>\$ 468,986</u>	<u>\$ 372</u>	<u>\$ 509,079</u>

See notes to the financial statements

**HEMINGWAY POINT COMMUNITY DEVELOPMENT DISTRICT**  
**MIAMI-DADE COUNTY, FLORIDA**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

Net change in fund balances - total governmental funds	\$	20,467
<p>Amounts reported for governmental activities in the statement of activities are different because:</p>		
Repayment of long-term liabilities are reported as expenditures in the governmental fund statements, but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.		90,000
Amortization of bond issuance discount is not recognized in the governmental fund statements, but is reported as an expense in the statement of activities.		(858)
Depreciation of capital assets is not recognized in the governmental fund statements, but is reported as an expense in the statement of activities.		(35,809)
The change in accrued interest on long-term liabilities between the current and prior fiscal year is recorded in the statement of activities, but not in the governmental fund financial statements.		<u>1,838</u>
Change in net position of governmental activities	\$	<u><u>75,638</u></u>

See notes to the financial statements

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

**NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY**

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

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

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

The Board has the responsibility for:

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

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

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Government-Wide and Fund Financial Statements**

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

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

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

## NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### Measurement Focus, Basis of Accounting and Financial Statement Presentation

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

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

### Assessments

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

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

The District reports the following major governmental funds:

### General Fund

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

### Debt Service Fund

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

### Capital Projects Fund

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

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

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

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Assets, Liabilities and Net Position or Equity**

Restricted Assets

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

Deposits and Investments

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

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

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

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

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

Prepaid Items

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

Capital Assets

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

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

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

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

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

Unearned Revenue

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



## NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### Assets, Liabilities and Net Position or Equity (Continued)

#### Long-Term Obligations

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

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

#### Deferred Outflows/Inflows of Resources

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

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

#### Fund Equity/Net Position

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

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

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

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

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

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

## NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### Other Disclosures

#### Use of Estimates

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

## NOTE 3 – BUDGETARY INFORMATION

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

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

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

## NOTE 4 – DEPOSITS AND INVESTMENTS

### Deposits

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

### Investments

The District's investments were held as follows at September 30, 2022:

	Maturities	Amortized Cost	Credit Risk
Allspring Government Money Market Fund	Under 90 days	\$ 469,358	S&P AAAM
Total Investments		<u>\$ 469,358</u>	

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

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

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

#### NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

##### Investments (Continued)

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

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

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

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

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

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

#### NOTE 5 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2022 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets being depreciated				
Recreational facilities	\$ 933,504	\$ -	\$ -	\$ 933,504
Equipment	32,841	-	-	32,841
Total capital assets being depreciated	966,345	-	-	966,345
Less accumulated depreciation for:				
Recreational facilities	180,433	31,117	-	211,550
Equipment	9,384	4,692	-	14,076
Total accumulated depreciation	189,817	35,809	-	225,626
Total capital assets, being depreciated, net	776,528	(35,809)	-	740,719
Governmental activities capital assets, net	\$ 776,528	\$ (35,809)	\$ -	\$ 740,719

Depreciation expense was charged to maintenance and operations costs.

In connection with the 2013 and 2014 projects, if the amounts by which the costs of the projects or portions thereof to be conveyed by the Developer to the District pursuant to the Acquisition Agreement exceed the amounts actually paid by the District for the projects or portions thereof from proceeds of the Series 2013 and Series 2014 Bonds, it may be determined that deferred obligations exist. Upon completion of the projects, certain funds available from the Bonds may be used pay deferred obligations, as outlined in the Bond Indentures. At September 30, 2022, the District has not determined whether there is a liability for deferred obligations.

**NOTE 6 – LONG-TERM LIABILITIES**

**Series 2013**

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

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

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District is in compliance with those requirements of the Bond Indenture at September 30, 2022.

**Series 2014**

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

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

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District is in compliance with those requirements of the Bond Indenture at September 30, 2022.

**Long-term Debt Activity**

Changes in long-term liability activity for the fiscal year ended September 30, 2022 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Bonds payable:					
Series 2013	\$ 1,865,000	\$ -	\$ 40,000	\$ 1,825,000	\$ 45,000
Series 2014	2,245,000	-	50,000	2,195,000	55,000
Less: original issue discount	19,731	-	858	18,873	-
Total	<u>\$ 4,090,269</u>	<u>\$ -</u>	<u>\$ 89,142</u>	<u>\$ 4,001,127</u>	<u>\$ 100,000</u>

**NOTE 6 – LONG-TERM LIABILITIES (Continued)**

**Long-term Debt Activity (Continued)**

At September 30, 2022, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2023	\$ 100,000	\$ 231,285	\$ 331,285
2024	100,000	225,929	325,929
2025	105,000	222,804	327,804
2026	110,000	217,135	327,135
2027	120,000	210,925	330,925
2028-2032	700,000	926,375	1,626,375
2033-2037	930,000	690,963	1,620,963
2038-2042	1,245,000	356,350	1,601,350
2043-2045	610,000	38,363	648,363
Total	<u>\$ 4,020,000</u>	<u>\$ 3,120,129</u>	<u>\$ 7,140,129</u>

**NOTE 7 – DEVELOPER TRANSACTIONS**

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

**NOTE 8 – CONCENTRATION**

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

**NOTE 9 – MANAGEMENT COMPANY**

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

**NOTE 10 – RISK MANAGEMENT**

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

HEMINGWAY POINT COMMUNITY DEVELOPMENT DISTRICT  
MIAMI-DADE, FLORIDA  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts Original & Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>			
Assessments	\$ 223,250	\$ 224,100	\$ 850
Total revenues	223,250	224,100	850
<b>EXPENDITURES</b>			
Current:			
General government	91,296	92,219	(923)
Maintenance	145,057	123,971	21,086
Total expenditures	236,353	216,190	20,163
Excess (deficiency) of revenues over (under) expenditures	(13,103)	7,910	21,013
<b>OTHER FINANCING SOURCES (USES)</b>			
Carry forward surplus	13,103	-	(13,103)
Total other financing sources (uses)	13,103	-	(13,103)
Net change in fund balance	\$ -	7,910	\$ 7,910
Fund balance - beginning		31,811	
Fund balance - ending		\$ 39,721	

See notes to required supplementary information

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

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

The legal level of budgetary control, the level at which expenditures may not exceed budget is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2022.

HEMINGWAY POINT COMMUNITY DEVELOPMENT DISTRICT  
MIAMI-DADE COUNTY, FLORIDA  
OTHER INFORMATION – DATA ELEMENTS  
REQUIRED BY FLORIDA STATUTE 218.39(3)(C)  
UNAUDITED

<u>Element</u>	<u>Comments</u>
Number of district employees compensated at 9/30/2022	0
Number of independent contractors compensated in September 2022	0
Employee compensation for FYE 9/30/2022 (paid/accrued)	0
Independent contractor compensation for FYE 9/30/2022	0
Construction projects to begin on or after October 1; (>\$65K)	0
Budget variance report	See page 21 of annual financial report
Ad Valorem taxes;	Not applicable
Millage rate FYE 9/30/2022	Not applicable
Ad valorem taxes collected FYE 9/30/2022	Not applicable
Outstanding Bonds:	
see Note 6 for details	
Non ad valorem special assessments;	
Special assessment rate FYE 9/30/2022	Series 2013 O&M - \$732.09 Series 2014 O&M - \$732.09 Series 2013 - Debt - \$1,045.70 Series 2014 - Debt - \$1,165.28
Special assessments collected FYE 9/30/2022	\$ 561,750.00
Outstanding Bonds:	
Series 2013, due November 1, 2042 see Note 6 for details	\$1,825,000.00
Series 2014, due November 1, 2044 see Note 6 for details	\$2,195,000.00





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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Hemingway Point Community Development District, Miami-Dade County, Florida (the "District") as of and for the fiscal year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated January 5, 2023.

**Report on Internal Control Over Financial Reporting**

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

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

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

**Report on Compliance and Other Matters**

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

**Purpose of this Report**

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

*Devar & Associates*

January 5, 2023



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

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

We have examined Hemingway Point Community Development District, Miami-Dade County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2022. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

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

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2022.

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

*Grau & Associates*

January 5, 2023



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

951 Yamato Road ▪ Suite 280  
Boca Raton, Florida 33431  
(561) 994-9299 ▪ (800) 299-4728  
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www.graucpa.com

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

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

**Report on the Financial Statements**

We have audited the accompanying basic financial statements of Hemingway Point Community Development District, Miami-Dade County, Florida ("District") as of and for the fiscal year ended September 30, 2022 and have issued our report thereon dated January 5, 2023.

**Auditor's Responsibility**

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

**Other Reports and Schedule**

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and Compliance and Other Matters based on an audit of the financial statements performed in accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated January 5, 2023, should be considered in conjunction with this management letter.

**Purpose of this Letter**

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

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

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

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

*Grau & Associates*

January 5, 2023

## REPORT TO MANAGEMENT

### I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

### II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

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

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

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

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2021.

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

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2022.

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

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2022.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.
5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.
6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2022. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.
7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 23.



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# *Hemingway Point CDD*

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## *FIELD REPORT*



**January 25, 2023**

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

**LANDSCAPING**

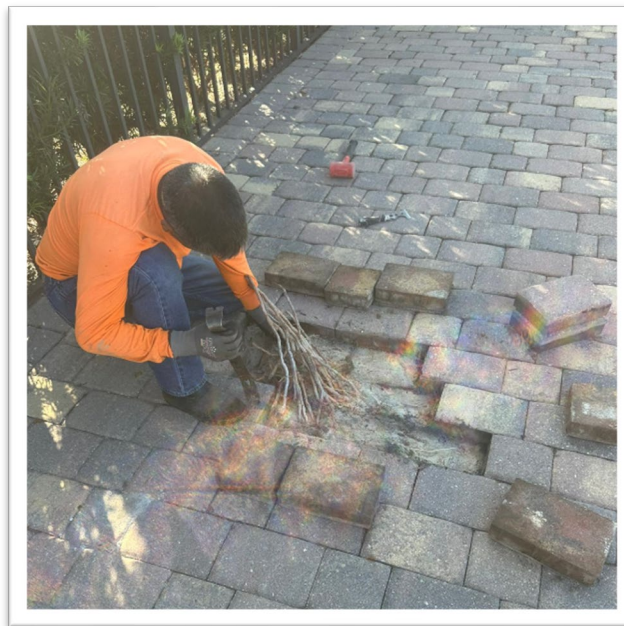
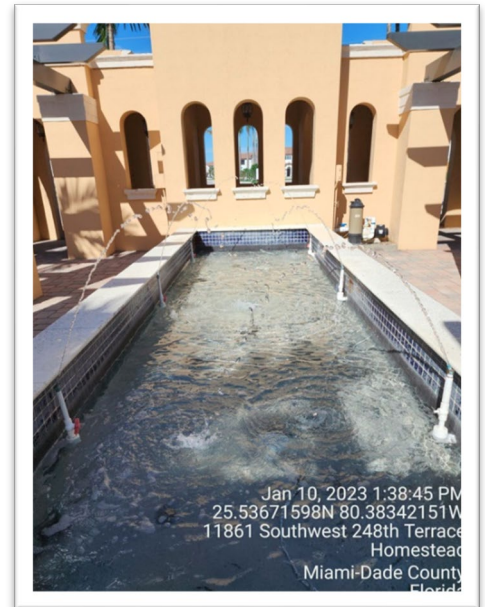
- Monthly landscaping services completed by Nicoya Landscaping.



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

**POOL**

- Monthly pool and fountain service completed by Bright and Blue.
- Pool pavers were repaired (tree roots)



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

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

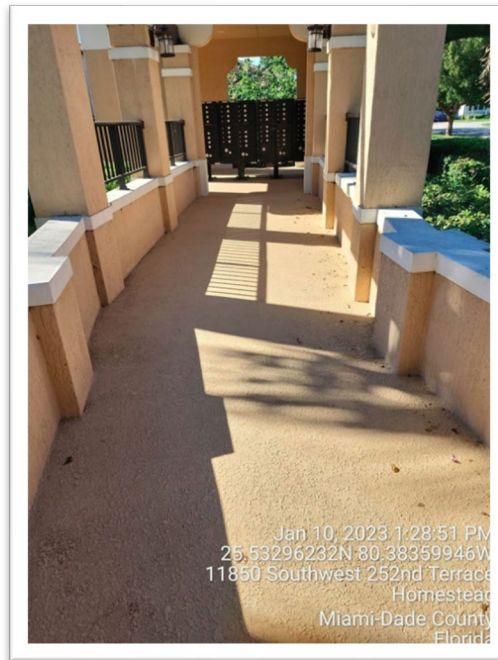


**MISCELLANEOUS**

- Playground in satisfactory condition.

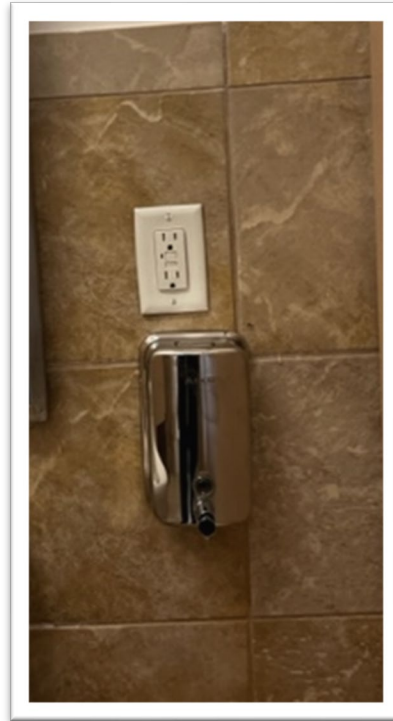


- Mailbox areas in satisfactory condition.



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

- Four (4) soap dispensers replaced in Restrooms.



# HEMINGWAY POINT

## Community Development District

### Summary of Invoices

January 25, 2023

Fund	Date	Check No.s	Amount
General Fund	10/1-10/31	1158-1174	\$ 25,279.57
	11/1-11/30	1175-1177	\$ 9,902.68
	12/1-12/31	1178-1200	\$ 347,351.89
<b>Total</b>			<b>\$ 382,534.14</b>

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
10/12/22	00072	10/11/22	08152022	202208	320	53800	46300		8/15-8/28 RESTR/POOL/DOG	*	150.00		
		10/11/22	08292022	202209	320	53800	46300		8/29-9/11 RESR/POOL/DOG	*	150.00		
		10/11/22	09122022	202209	320	53800	46300		9/12-9/25 RESTR/POOL/DOG	*	150.00		
		10/11/22	09262022	202210	320	53800	46300		9/26-10/9 RESTR/POOL/DOG	*	150.00		
ADRIAN SUAREZ MARTINEZ												600.00	001158
10/12/22	00006	8/31/22	176858	202208	310	51300	31500		AUG 22 - GENERAL COUNSEL	*	1,815.00		
BILLING COCHRAN LYLES MAURO &												1,815.00	001159
10/12/22	00005	9/27/22	9-635-26	202209	310	51300	42000		INV 7-860-61224 LATE FEE	*	12.30		
FEDEX												12.30	001160
10/12/22	00028	8/30/22	216962	202208	320	53800	46500		WATERFOUNTAIN REPLUMBING	*	325.00		
FLORIDA'S BRIGHT & BLUE POOLS												325.00	001161
10/12/22	00001	9/15/22	151	202210	310	51300	31400		ASSESSMENT ROLL CERT FY23	*	1,000.00		
		10/01/22	152	202210	310	51300	34000		OCT 22 - MGMT FEES	*	3,090.00		
		10/01/22	152	202210	310	51300	35100		OCT 22 - COMPUTER TIME	*	20.83		
		10/01/22	152	202210	310	51300	31300		OCT 22 - DISSEMINATION	*	208.33		
		10/01/22	152	202210	310	51300	49500		OCT 22 - WEBSITE ADMIN	*	83.33		
		10/01/22	152	202210	310	51300	42000		OCT 22 - POSTAGE	*	9.69		
		10/01/22	152	202210	310	51300	42500		OCT 22 - COPIES	*	25.20		
		10/01/22	153	202210	320	53800	34000		OCT 22 - FIELD SERVICES	*	1,000.00		
GMS-SF, LLC												5,437.38	001162
10/12/22	00040	10/01/22	1711	202210	320	53800	46200		OCT 22 - LANDSCAPE MAINT	*	1,600.00		
NICOYA LAWNSCAPING, INC.												1,600.00	001163
10/12/22	00053	7/25/22	29043	202207	320	53800	46000		REP FANS/FENCE AT PLAYGRD	*	670.00		

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
10/03/22	29098	202210 320-53800-46000	REP DOOR/UNCLOG TOILET	ORTIZ CONSTRUCTION SERVICES	*	305.00	975.00 001164
10/18/22	00038	10/08/22 6438503	202210 320-53800-41000 OCT 22 - INTERNET	COMCAST	*	190.08	190.08 001165
10/18/22	00010	10/12/22 04890-39	202209 320-53800-43000 11850 SW 252ND TER#CLBHSE	FPL	*	74.62	100.81 001166
		10/12/22 16670-96	202209 320-53800-43000 11880 SW 248TH ST #GRDHSE		*	26.19	
10/18/22	00028	10/01/22 217038	202210 320-53800-46500 OCT 22 - POOL SERVICE	FLORIDA'S BRIGHT & BLUE POOLS	*	520.00	520.00 001167
10/18/22	00035	10/04/22 1942151	202210 320-53800-46600 ANNUAL BAIT PRETREATMENT	MASSEY SERVICES INC.	*	655.00	655.00 001168
10/20/22	00012	9/08/22 16773	202210 310-51300-45000 INSURANCE FY 2023	EGIS INSURANCE & RISK ADVISORS	*	6,886.00	11,084.00 001169
		9/08/22 16773	202210 320-53800-45000 INSURANCE FY 2023		*	4,198.00	
10/20/22	00028	11/01/22 217192	202211 320-53800-46500 NOV 22 - POOL SERVICE	FLORIDA'S BRIGHT & BLUE POOLS	*	520.00	520.00 001170
10/28/22	00063	10/13/22 6357	202210 310-51300-49501 UPDATE TO DOCUMENT PAGE	ASTEC CONSULTING	*	220.00	220.00 001171
10/28/22	00006	3/31/22 174344	202203 310-51300-31500 MAR 22 - GENERAL COUNSEL	BILLING COCHRAN LYLES MAURO &	*	500.00	1,000.00 001172
		9/30/22 177312	202209 310-51300-31500 SEP 22 - GENERAL COUNSEL		*	500.00	
10/28/22	00009	10/03/22 87129	202210 310-51300-54000 SPECIAL DISTRICT FEE FY23	DEPARTMENT OF ECONOMIC OPPORTUNITY	*	175.00	175.00 001173

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
10/28/22	00073	10/27/22 10272022	202210 320-53800-46300	RMV MILDEW POOL DECK/MAIL CARMEN HERNANDEZ	*	50.00	50.00 001174
-----						TOTAL FOR BANK A	25,279.57
						TOTAL FOR REGISTER	25,279.57

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
11/14/22	00001	11/01/22 154	202211 310-51300-34000		*	3,090.00	
		NOV 22 - MGMT FEES					
11/01/22		154	202211 310-51300-35100		*	20.83	
		NOV 22 - COMPUTER TIME					
11/01/22		154	202211 310-51300-31300		*	208.33	
		NOV 22 - DISSEMINATION					
11/01/22		154	202211 310-51300-49500		*	83.33	
		NOV 22 - WEBSITE ADMIN					
11/01/22		154	202211 310-51300-42000		*	6.84	
		NOV 22 - POSTAGE					
11/01/22		154	202211 310-51300-42500		*	20.85	
		NOV 22 - COPIES					
11/01/22		155	202211 320-53800-34000		*	1,000.00	
		NOV 22 - FIELD SERVICES					
			GMS-SF, LLC				4,430.18 001175
11/14/22	00074	8/26/22 2030	202210 320-53800-49000		*	3,872.50	
		50% DEP - HOLIDAY LIGHT'G					
			LIGHT ER UP				3,872.50 001176
11/14/22	00040	11/01/22 1728	202211 320-53800-46200		*	1,600.00	
		NOV 22 - LANDSCAPE MAIN					
			NICOYA LAWNSCAPING, INC.				1,600.00 001177
TOTAL FOR BANK A						9,902.68	
TOTAL FOR REGISTER						9,902.68	

\*\*\* CHECK DATES 12/01/2022 - 12/31/2022 \*\*\* HEMINGWAY PT - GENERAL FUND  
BANK A HEMINGWAY POINT CDD

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
12/07/22	00064	7/19/22 6613	202206 310-51300-31100	ALVAREZ ENGINEERS, INC.	*	1,400.00	1,400.00 001178
			2022 YEARLY ENG REPORT				
12/07/22	00006	10/31/22 177740	202210 310-51300-31500	BILLING COCHRAN LYLES MAURO &	*	1,512.50	1,512.50 001179
			OCT 22 - GENERAL COUNSEL				
12/07/22	00038	11/08/22 84956006	202211 320-53800-41000	COMCAST	*	190.08	190.08 001180
			NOV 22 - INTERNET				
12/07/22	00075	10/06/22 2143006	202210 310-51300-32300	COMPUTERSHARE TRUST COMPANY, N.A.	*	4,500.00	4,500.00 001181
			TRUSTEE FEES 2014				
12/07/22	00057	11/11/22 2751-1	202211 320-53800-34500	DML SECURITY SYSTEMS	*	240.00	240.00 001182
			SERVICE CALL				
12/07/22	00010	11/10/22 16670-96	202210 320-53800-43000	FPL	*	89.74	445.13 001183
			11880 SW 248TH ST#GRDHSE				
		11/10/22 4890-391	202210 320-53800-43000		*	355.39	
			11850 SW 252ND TER#CLBHSE				
12/07/22	00028	12/01/22 217297	202212 320-53800-46500	FLORIDA'S BRIGHT & BLUE POOLS	*	520.00	520.00 001184
			DEC 22 - POOL SERVICE				
12/07/22	00001	12/01/22 156	202212 310-51300-34000	GMS-SF, LLC	*	3,090.00	4,439.67 001185
			DEC 22 - MGMT FEES				
		12/01/22 156	202212 310-51300-35100		*	20.83	
			DEC 22 - COMPUTER TIME				
		12/01/22 156	202212 310-51300-31300		*	208.33	
			DEC 22 - DISSEMINATION				
		12/01/22 156	202212 310-51300-49500		*	83.33	
			DEC 22 - WEBSITE ADMIN				
		12/01/22 156	202212 310-51300-51000		*	5.98	
			DEC 22 - OFFICE SUPPLIES				
		12/01/22 156	202212 310-51300-42000		*	5.70	
			DEC 22 - POSTAGE				
		12/01/22 156	202212 310-51300-42500		*	25.50	
			DEC 22 - COPIES				
		12/01/22 157	202212 320-53800-34000		*	1,000.00	
			DEC 22 - FIELD SERVICES				

HEMP HEMINGWAY PT PPOWERS



CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
12/07/22	00014	12/01/22 23321	202212 310-51300-32200		AUDIT FYE 9/30/22	*	1,000.00	
					GRAU & ASSOCIATES			1,000.00 001186
12/07/22	00016	12/07/22 12072022	202212 300-20700-10100		TRANS TAX RECEIPTS SER13	*	2,981.50	
					HEMINGWAY POINT CDD C/O WELLS FARGO			2,981.50 001187
12/07/22	00025	12/07/22 12072022	202212 300-20700-10100		TRANS TAX RECEIPT SER14	*	7,752.38	
					HEMINGWAY POINT CDD C/O WELLS FARGO			7,752.38 001188
12/07/22	00073	11/16/22 11262022	202211 320-53800-46300		RMV MILDEW POOL DECK/MAIL	*	50.00	
					CARMEN HERNANDEZ			50.00 001189
12/07/22	00040	12/01/22 1749	202212 320-53800-46200		DEC 22 - LANDSCAPE MAINT	*	1,600.00	
					NICOYA LAWNSCAPING, INC.			1,600.00 001190
12/07/22	00052	11/16/22 11162022	202211 320-53800-52000		REIMBURSMENT	*	75.93	
					BEN QUESADA			75.93 001191
12/09/22	00016	12/09/22 12092022	202212 300-20700-10100		TRANS TAX RECEIPTS SER13	*	153,050.47	
					HEMINGWAY POINT CDD C/O WELLS FARGO			153,050.47 001192
12/09/22	00025	12/09/22 12092022	202212 300-20700-10100		TRANS TAX RECEIPT SER14	*	155,047.56	
					HEMINGWAY POINT CDD C/O WELLS FARGO			155,047.56 001193
12/09/22	00050	12/09/22 12092022	202211 320-53800-46300		11/7-11/20 JANITORIAL	*	150.00	
		12/09/22 12092022	202210 320-53800-46300		9/26-10/9 JANITORIAL	*	150.00	
		12/09/22 12092022	202210 320-53800-46300		10/10-10/23 JANITORIAL	*	150.00	
		12/09/22 12092022	202210 320-53800-46300		10/24-11/6 JANITORIAL	*	150.00	
					ADRIAN SUAREZ MARTINEZ			600.00 001194
12/09/22	00068	12/09/22 30-6925-	202212 310-51300-49000		30-6925-016-3240	*	8,126.34	
					MIAMI-DADE TAX COLLECTOR			8,126.34 001195

HEMP HEMINGWAY PT PPOWERS

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
12/22/22	00006	11/30/22 178290	202211 310-51300-31500	NOV 22 - GENERAL COUNSEL	*	500.00	
				BILLING COCHRAN LYLES MAURO &			500.00 001196
12/22/22	00038	12/08/22 6438503	202212 320-53800-41000	DEC 22 - INTERNET	*	200.08	
				COMCAST			200.08 001197
12/22/22	00010	12/12/22 04890-39	202211 320-53800-43000	11850 SW 252ND TER#CLBHSE	*	486.20	
		12/12/22 16670-96	202211 320-53800-43000	11880 SW 248TH ST#GRDHSE	*	116.03	
				FPL			602.23 001198
12/22/22	00028	1/01/23 217427	202301 320-53800-46500	JAN 23 - POOL SERVICE	*	520.00	
				FLORIDA'S BRIGHT & BLUE POOLS			520.00 001199
12/22/22	00016	12/22/22 12222022	202212 300-20700-10100	TRANS TAX RECEIPTS SER13	*	1,998.02	
				HEMINGWAY POINT CDD C/O WELLS FARGO			1,998.02 001200
TOTAL FOR BANK A						347,351.89	
TOTAL FOR REGISTER						347,351.89	

**Hemingway Point**  
**COMMUNITY DEVELOPMENT DISTRICT**  
**COMBINED BALANCE SHEET**  
December 31, 2022

	<u>Governmental Fund Types</u>			<u>Totals 2023</u>
	<u>General</u>	<u>Debt Service</u>	<u>Capital Projects</u>	
<b>ASSETS:</b>				
Cash	\$195,778	---	---	\$195,778
Due from Debt Service	\$0	---	---	\$0
Investments:				
<u>Series 2013</u>				
Reserve	---	\$83,540	---	\$83,540
Interest	---	\$19	---	\$19
Revenue	---	\$215,997	---	\$215,997
Sinking	---	\$7	---	\$7
Construction	---	---	\$362	\$362
<u>Series 2014</u>				
Reserve	---	\$85,617	---	\$85,617
Interest	---	\$18	---	\$18
Revenue	---	\$189,836	---	\$189,836
Sinking	---	(\$0)	---	(\$0)
Construction	---	---	\$12	\$12
Due from General Fund	---	\$0	---	\$0
<b>TOTAL ASSETS</b>	<u>\$195,778</u>	<u>\$575,035</u>	<u>\$374</u>	<u>\$771,188</u>
 <b><u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u></b>				
Liabilities:				
Accounts Payable	\$12,925	---	---	\$12,925
Due to Debt Service	\$0	---	---	\$0
Fund Balances:				
Restricted for Debt Service	---	\$575,035	---	\$575,035
Restricted for Capital Projects	---	---	\$374	\$374
Unassigned	\$182,854	---	---	\$182,854
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<u>\$195,778</u>	<u>\$575,035</u>	<u>\$374</u>	<u>\$771,188</u>

**Hemingway Point**  
**COMMUNITY DEVELOPMENT DISTRICT**  
**General Fund**

Statement of Revenues & Expenditures and Changes in Fund Balances  
For the Period Ended December 31, 2022

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 12/31/22	ACTUAL THRU 12/31/22	VARIANCE
<b>REVENUES:</b>				
Operations Assessments	\$223,250	\$212,916	\$212,916	\$0
Interest/Misc. Income	\$0	\$0	\$7	\$7
<b>TOTAL REVENUES</b>	<b>\$223,250</b>	<b>\$212,916</b>	<b>\$212,923</b>	<b>\$7</b>
<b>EXPENDITURES:</b>				
<i>Administrative</i>				
Supervisor Fees/FICA Taxes	\$10,334	\$2,584	\$861	\$1,722
Engineering Fees	\$2,500	\$625	\$0	\$625
Dissemination Agent	\$2,500	\$625	\$625	\$0
Assessment Roll	\$1,000	\$1,000	\$1,000	\$0
Attorney Fees	\$15,000	\$3,750	\$2,013	\$1,738
Annual Audit	\$4,600	\$1,000	\$1,000	\$0
Trustee Fees	\$8,000	\$4,500	\$4,500	\$0
Management Fees	\$37,080	\$9,270	\$9,270	\$0
Computer Time	\$250	\$63	\$62	\$0
Telephone	\$50	\$13	\$0	\$13
Postage	\$1,250	\$313	\$22	\$290
Printing & Binding	\$750	\$188	\$72	\$116
Insurance	\$7,686	\$7,686	\$6,886	\$800
Legal Advertising	\$1,000	\$250	\$0	\$250
Other Current Charges	\$850	\$213	\$293	(\$81)
Website Admin	\$1,000	\$250	\$250	\$0
Office Supplies	\$200	\$50	\$6	\$44
Dues, Licenses & Subscriptions	\$175	\$175	\$175	\$0
Property Taxes	\$0	\$0	\$8,126	(\$8,126)
<b>TOTAL ADMINISTRATIVE</b>	<b>\$94,225</b>	<b>\$32,552</b>	<b>\$35,162</b>	<b>\$5,517</b>
<i>Maintenance</i>				
Field Management	\$12,000	\$3,000	\$3,000	\$0
Security/Pool Attendant	\$30,000	\$7,500	\$4,400	\$3,100
Phone/Internet	\$1,800	\$450	\$580	(\$130)
Electric	\$6,000	\$1,500	\$1,047	\$453
Water	\$4,500	\$1,125	\$2,595	(\$1,470)
Property Insurance	\$4,580	\$4,580	\$4,198	\$382
Repairs & Maintenance	\$22,500	\$5,625	\$305	\$5,320
Landscape Maintenance	\$22,500	\$5,625	\$4,800	\$825
Tree Trimming	\$7,500	\$1,875	\$0	\$1,875
Janitorial Service & Supplies	\$5,000	\$1,250	\$994	\$256
Pool Maintenance	\$7,200	\$1,800	\$2,953	(\$1,153)
Operating Supplies	\$4,500	\$1,125	\$76	\$1,049
Pressure Washing	\$4,000	\$1,000	\$0	\$1,000
Landscape Lighting & Replacement	\$5,000	\$1,250	\$0	\$1,250
Contingencies	\$22,028	\$5,507	\$8,400	(\$2,893)
<b>TOTAL MAINTENANCE</b>	<b>\$159,108</b>	<b>\$43,212</b>	<b>\$33,349</b>	<b>\$9,863</b>
<b>TOTAL EXPENDITURES</b>	<b>\$253,333</b>	<b>\$75,764</b>	<b>\$68,510</b>	<b>\$15,380</b>
Excess (deficiency) of revenues over (under) expenditures	(\$30,083)	\$137,152	\$144,413	\$15,387
Net change in Fund Balance	(\$30,083)	\$137,152	\$144,413	\$15,387
FUND BALANCE - Beginning	<b>\$32,289</b>		<b>\$38,441</b>	
FUND BALANCE - Ending	<b>\$2,206</b>		<b>\$182,854</b>	

**Hemingway Point**  
**COMMUNITY DEVELOPMENT DISTRICT**  
**DEBT SERVICE FUND - SERIES 2013**

Statement of Revenues & Expenditures and Changes in Fund Balances  
For the Period Ended December 31, 2022

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 12/31/22	ACTUAL THRU 12/31/22	VARIANCE
<b>REVENUES:</b>				
Interest Income	\$0	\$0	\$1,426	\$1,426
Special Assessments	\$165,900	\$158,030	\$158,030	\$0
<b>TOTAL REVENUES</b>	<b>\$165,900</b>	<b>\$158,030</b>	<b>\$159,456</b>	<b>\$1,426</b>
<b>EXPENDITURES:</b>				
<b>Maturity 2022</b>				
Interest 11/1	\$1,181	\$1,181	\$1,181	\$0
Principal 11/1	\$45,000	\$45,000	\$45,000	\$0
Interest 5/1	\$0	\$0	\$0	\$0
<b>Maturity 2032</b>				
Interest 11/1	\$19,219	\$19,219	\$19,219	\$0
Principal 11/1	\$0	\$0	\$0	\$0
Interest 5/1	\$19,219	\$0	\$0	\$0
<b>Maturity 2042</b>				
Interest 11/1	\$39,319	\$39,319	\$39,319	\$0
Principal 11/1	\$0	\$0	\$0	\$0
Interest 5/1	\$39,319	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$163,256</b>	<b>\$104,719</b>	<b>\$104,719</b>	<b>\$0</b>
Excess (deficiency) of revenues over (under) expenditures	\$2,644	\$53,311	\$54,737	\$1,426
<b>Other Financing Sources/(Uses):</b>				
Interfund Transfer In/(Out)	\$0	\$0	\$0	\$0
<b>Total Other Financing Sources/(Uses)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Net change in Fund Balance	\$2,644	\$53,311	\$54,737	\$1,426
FUND BALANCE - Beginning	\$161,524		\$244,826	
FUND BALANCE - Ending	\$164,168		\$299,563	

**Hemingway Point**  
**COMMUNITY DEVELOPMENT DISTRICT**  
**DEBT SERVICE FUND - SERIES 2014**

Statement of Revenues & Expenditures and Changes in Fund Balances

For the Period Ended December 31, 2022

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 12/31/22	ACTUAL THRU 12/31/22	VARIANCE
<b>REVENUES:</b>				
Interest Income	\$0	\$0	\$1,252	\$1,252
Special Assessments	\$170,480	\$162,800	\$162,800	\$0
<b>TOTAL REVENUES</b>	<b>\$170,480</b>	<b>\$162,800</b>	<b>\$164,052</b>	<b>\$1,252</b>
<b>EXPENDITURES:</b>				
Interest 11/1	\$57,741	\$57,741	\$57,741	\$0
Principal 11/1	\$55,000	\$55,000	\$55,000	\$0
Interest 5/1	\$56,469	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$169,210</b>	<b>\$112,741</b>	<b>\$112,741</b>	<b>\$0</b>
Excess (deficiency) of revenues over (under) expenditures	\$1,271	\$50,059	\$51,312	\$1,252
<u>Other Financing Sources/(Uses):</u>				
Interfund Transfer In/(Out)	\$0	\$0	\$0	\$0
<b>Total Other Financing Sources/(Uses)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Net change in Fund Balance	\$1,271	\$50,059	\$51,312	\$1,252
FUND BALANCE - Beginning	\$135,125		\$224,160	
FUND BALANCE - Ending	<u>\$136,395</u>		<u>\$275,472</u>	

# Hemingway Point

## COMMUNITY DEVELOPMENT DISTRICT CAPITAL PROJECTS FUND - SERIES 2013

Statement of Revenues & Expenditures and Changes in Fund Balances  
For the Period Ended December 31, 2022

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 12/31/22	ACTUAL THRU 12/31/22	VARIANCE
<b><u>REVENUES:</u></b>				
Interest Income	\$0	\$0	\$2	\$2
<b><i>TOTAL REVENUES</i></b>	<b>\$0</b>	<b>\$0</b>	<b>\$2</b>	<b>\$2</b>
<b><u>EXPENDITURES:</u></b>				
Capital Outlay	\$0	\$0	\$0	\$0
Cost of Issuance	\$0	\$0	\$0	\$0
<b><i>TOTAL EXPENDITURES</i></b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Excess (deficiency) of revenues over (under) expenditures	\$0	\$0	\$2	\$2
<b><u>Other Financing Sources/(Uses):</u></b>				
Interfund Transfer In/(Out)	\$0	\$0	\$0	\$0
<b><i>Total Other Financing Sources/(Uses)</i></b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Net change in Fund Balance	\$0	\$0	\$2	\$2
FUND BALANCE - Beginning	\$0		\$360	
FUND BALANCE - Ending	<b>\$0</b>		<b>\$362</b>	

# Hemingway Point

## COMMUNITY DEVELOPMENT DISTRICT CAPITAL PROJECTS FUND - SERIES 2014

Statement of Revenues & Expenditures and Changes in Fund Balances  
For the Period Ended December 31, 2022

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 12/31/22	ACTUAL THRU 12/31/22	VARIANCE
<b><u>REVENUES:</u></b>				
Interest Income	\$0	\$0	\$0	\$0
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b><u>EXPENDITURES:</u></b>				
Capital Outlay	\$0	\$0	\$0	\$0
Cost of Issuance	\$0	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Excess (deficiency) of revenues over (under) expenditures	\$0	\$0	\$0	\$0
<b><u>Other Financing Sources/(Uses):</u></b>				
Interfund Transfer In/(Out)	\$0	\$0	\$0	\$0
<b>Total Other Financing Sources/(Uses)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Net change in Fund Balance	\$0	\$0	\$0	\$0
FUND BALANCE - Beginning	\$0		\$12	
FUND BALANCE - Ending	<b>\$0</b>		<b>\$12</b>	



# HEMINGWAY POINT

## COMMUNITY DEVELOPMENT DISTRICT

Bond Issue:	<b><u>Series 2013 Special Assessment Bonds</u></b>	
Original Issue Amount:	\$2,135,000	
Interest Rate:	5.25%	
Maturity Date:	November 1, 2022	<b>\$355,000</b>
Interest Rate:	6.25%	
Maturity Date:	November 1, 2032	<b>\$615,000</b>
Interest Rate:	6.75%	
Maturity Date:	November 1, 2042	<b>\$1,165,000</b>
Reserve Fund Requirement:	50% of Max Annual Debt Service	

Bonds outstanding - 9/30/13	\$2,135,000	
Less:		
11/1/13	(\$30,000)	
11/1/14	(\$30,000)	
11/1/15	(\$30,000)	
11/1/16	(\$30,000)	
11/1/17	(\$35,000)	
11/1/18	(\$35,000)	
11/1/19	(\$40,000)	
11/1/20	(\$40,000)	
11/1/21	(\$40,000)	
11/1/22	(\$45,000)	
Current Bonds Outstanding:	<b><u><u>\$1,780,000</u></u></b>	

Bond Issue:	<b><u>Series 2014 Special Assessment Bonds</u></b>	
Original Issue Amount:	\$2,500,000	
Interest Rate:	4.63%	
Maturity Date:	November 1, 2024	<b>\$47,000</b>
Interest Rate:	5.00%	
Maturity Date:	November 1, 2034	<b>\$760,000</b>
Interest Rate:	6.75%	
Maturity Date:	November 1, 2044	<b>\$1,270,000</b>
Reserve Fund Requirement:	50% of Max Annual Debt Service	

Bonds outstanding - 9/30/14	\$2,500,000	
Less:		
11/1/15	(\$35,000)	
11/1/16	(\$40,000)	
11/1/17	(\$40,000)	
11/1/18	(\$45,000)	
11/1/19	(\$45,000)	
11/1/20	(\$50,000)	
11/1/21	(\$50,000)	
11/1/22	(\$55,000)	
Current Bonds Outstanding:	<b><u><u>\$2,140,000</u></u></b>	

**Hemingway Point**  
 Community Development District  
 Tax Collections  
 Fiscal Year Ending September 30, 2022

<u>On Roll Assessments:</u>						\$ 223,250.85	Series 2013 \$ 165,900.31	Series 2014 \$ 170,480.46	\$ 559,631.61	Net
Date Received	Gross Tax Received	Discounts/ Penalties	Commissions	Interest	Net Amount Received	\$235,000.89	\$174,631.90	\$ 179,453.12	\$ 589,085.91	Gross
						General Fund 39.89%	Debt Service Fund 29.64%	Debt Service Fund 30.46%	Total	
11/23/22	\$ 5,452.95	\$ 215.93	\$ 54.52	\$ -	\$ 5,182.50	\$ 2,087.34	\$ 1,987.67	\$ 1,107.49	\$ 5,182.50	
11/25/22	\$ 13,162.01	\$ 521.21	\$ 131.63	\$ -	\$ 12,509.17	\$ 4,870.45	\$ 993.83	\$ 6,644.89	\$ 12,509.17	
12/6/22	\$ 539,411.46	\$ 21,360.34	\$ 5,394.12	\$ -	\$ 512,657.00	\$ 204,558.97	\$ 153,050.47	\$ 155,047.56	\$ 512,657.00	
12/20/22	\$ 3,555.58	\$ 123.19	\$ 35.56	\$ -	\$ 3,396.83	\$ 1,398.81	\$ 1,998.02	\$ -	\$ 3,396.83	
\$	-	-	-	-	-	-	-	-	-	
\$	-	-	-	-	-	-	-	-	-	
\$	-	-	-	-	-	-	-	-	-	
\$	-	-	-	-	-	-	-	-	-	
\$	-	-	-	-	-	-	-	-	-	
\$	-	-	-	-	-	-	-	-	-	
\$	-	-	-	-	-	-	-	-	-	
\$	-	-	-	-	-	-	-	-	-	
\$	-	-	-	-	-	-	-	-	-	
\$	-	-	-	-	-	-	-	-	-	
<b>TOTALS</b>	<b>\$ 561,582.00</b>	<b>\$ 22,220.67</b>	<b>\$ 5,615.83</b>	<b>\$ -</b>	<b>\$ 533,745.50</b>	<b>\$ 212,915.57</b>	<b>\$ 158,029.99</b>	<b>\$ 162,799.94</b>	<b>\$ 533,745.50</b>	
						95.37%	95.26%	95.49%		

<u>To Debt Service</u>		001.300.20700.10100
	V#16	V#25
		\$ -
12/7/22	\$ 2,981.50	\$ 7,752.38
12/9/22	\$ 153,050.47	\$ 155,047.56
12/22/22	\$ 1,998.02	

	\$ 158,029.99	\$ 162,799.94
Bal to Transfer	\$ 0.00	\$ 0.00