

HAMAL
COMMUNITY DEVELOPMENT
DISTRICT

REGULAR MEETING
AGENDA

February 24, 2016

Hamal Community Development District
2300 Glades Road, Suite 410W • Boca Raton, Florida 33431
Phone: (561) 571-0010 • Fax: (561) 571-0013 • Toll-Free: (877) 276-0889

February 17, 2016

Board of Supervisors
Hamal Community Development District

Dear Board Members:

A Regular Meeting of the Hamal Community Development District's Board of Supervisors will be held on **Wednesday, February 24, 2016 at 8:30 a.m.**, at the **Briar Bay Clubhouse, 3400 Celebration Blvd., West Palm Beach, Florida 33411**. The agenda is as follows:

1. Call to Order/Roll Call
2. Public Comments
3. Approval of **December 16, 2015** Regular Meeting Minutes
4. Discussion/Review: Service Agreements (*provided under separate cover*)
5. Discussion: Landscape Plan of Action
6. Discussion: Fair Share Agreement – Allocation of Expenses
7. Consideration of Agreement with Palm Beach County Information Systems Services
8. Staff Reports
 - A. District Counsel
 - B. District Engineer
 - C. District Manager
 - i. Approval of Unaudited Financial Statements as of January 31, 2016
 - ii. **NEXT MEETING DATE: April 27, 2016 at 8:30 A.M.**
9. Supervisors' Requests and Public Comments
10. Adjournment

Should you have any questions, please do not hesitate to contact me directly at (904) 386-0186.

Sincerely,



Howard McGaffney
Assistant District Manager

ATTENDEES:

Please identify yourself each time you speak to facilitate accurate transcription of meeting minutes.

FOR BOARD MEMBERS AND STAFF TO
ATTEND BY TELEPHONE:

Call-in number: 1-888-354-0094
Conference ID: 7491428

1 **MINUTES OF MEETING**
2 **HAMAL**
3 **COMMUNITY DEVELOPMENT DISTRICT**
4

5 A Regular Meeting of the Hamal Community Development District's Board of
6 Supervisors was held on **Wednesday, December 16, 2015 at 8:30 a.m.**, at the **Briar Bay**
7 **Clubhouse, 3400 Celebration Blvd., West Palm Beach, Florida 33411.**
8

9 **Present and constituting a quorum were:**

10
11 Brian Dowling Chair
12 Steven Pincus Vice Chair
13 Ione Senior Assistant Secretary
14 Joseph Petrick Assistant Secretary
15

16 **Also present were:**

17
18 Howard McGaffney Wrathell, Hunt and Associates, LLC
19 Sarah Warren (*via telephone*) District Counsel
20 Leo Giangrande District Engineer
21
22

23 **FIRST ORDER OF BUSINESS**

Call to Order/Roll Call

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25 Mr. McGaffney called the meeting to order at 8:36 a.m., and noted, for the record, that
26 Supervisors Dowling, Petrick, Pincus and Senior were present, in person. One seat remained
27 vacant.
28

29 **SECOND ORDER OF BUSINESS**

Public Comments

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31 There being no public comments, the next item followed.
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33 **THIRD ORDER OF BUSINESS**

**Approval of September 9, 2015 Public
Hearing and Regular Meeting Minutes**

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36 Mr. McGaffney presented the September 9, 2015 Public Hearing and Regular Meeting
37 Minutes and asked for any additions, deletions or corrections.
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40 **On MOTION by Ms. Senior and seconded by Mr. Petrick, with**
41 **all in favor, the September 9, 2015 Public Hearing and Regular**
Meeting Minutes, as presented, were approved.

42 **FOURTH ORDER OF BUSINESS**

Discussion: Landscape Plan of Action

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Mr. Dowling noticed landscape deterioration in the community, particularly on Jog Road. The turf, along with annuals planted in mid-October turned into weeds within a few weeks. He and Mr. Bruce King, of Kings Management Services, Inc. (Kings), walked through the area on two occasions. Mr. King claimed that the deterioration was due to excessive rain. Mr. Dowling directed Kings to repair the area and the conditions improved. This was the first major problem with Kings, in five years. The contract renewed October 1, 2015 but has a “30-day no fault cancellation” provision.

Discussion ensued regarding the possibility of bidding out the contract. Mr. Dowling asked Ms. Warren if the District must go through the formal bidding process if the Board wanted to hire another landscaping company. Ms. Warren replied affirmatively, as the contract amount is close to the bid threshold amount. Mr. Dowling noted that the District has the flexibility to contract with other companies for hardwood tree trimming, mulching, spraying for insects and maintaining the annuals. Mr. Giangrande advised that, if the District hires another company, that company must be certified to trim trees.

Mr. McGaffney stated that landscaping is the largest portion of the budget and, if the Board agreed to the bid process, the bids will likely be the same as the current price, or higher, as some work would be considered improvements, due to the various deficiencies that must be rectified. Payment is being withheld until the issues are resolved. Ms. Senior asked if the annuals would be replaced. Mr. Dowling replied affirmatively. Ms. Senior inquired if there is a separate contract for weed control. Mr. Dowling responded it is one contract but believed weed control is subcontracted in certain sites. Mr. McGaffney pointed out that \$44,000 of the landscaping budget was specifically budgeted for “insect, weed and fertilization”. Lake maintenance is contracted to Allstate Resource Management, Inc. (Allstate). Discussion ensued regarding the lake maintenance areas.

This item will be included on the next agenda.

FIFTH ORDER OF BUSINESS

Correspondence to GRS Management Regarding Asphalt Repairs, Seal Coat and Stripe at The Cove 1 & 2 (for informational purposes)

75 Mr. Dowling was copied on an e-mail from GRS Management (GRS), which included a
76 bid for improvements within The Cove. The bid included an option to lower and modify the
77 drainage basins within The Cove parking lot. Mr. Dowling contacted Mr. Giangrande for
78 verification of where the District's infrastructure begins and ends, as the District previously
79 repaired catch basins in Hamilton Bay and crushed pipes were replaced where part was CDD
80 property and the other part was Hamilton Bay property. The District also repaired catch basins
81 in the school area. Mr. Dowling wanted to know the District's responsibility, if a third party
82 lowers the catch basin levels, as the catch basins are under a South Florida Water Management
83 District (SFWMD) permit. He believed that no third-party work was performed because Mr.
84 Giangrande sent a letter identifying the District as owners of the storm water system. Ms.
85 Warren informed the third party that the District must be notified and obtain approval, prior to
86 performing any work.

87 Mr. Giangrande stated that the drainage area is part of The Cove's responsibility to
88 maintain; however, it is the District's responsibility to operate the entire surface water
89 management system. Technically, The Cove owns the catch basins; however, they must comply
90 with the SFWMD permit for which the District is responsible. GSR's proposal did not identify
91 which catch basins were involved, the cost or when work would be performed. Mr. Giangrande
92 asked GSR for the catch basin locations and advised them that everything must be compliant
93 with the SFWMD permit so that the District is well protected because the impacts were beyond
94 the District's immediate area. Neither Mr. Giangrande nor Ms. Warren received responses to
95 their letters. It was noted that the GSR address was not correct; the correct address was provided
96 and both letters were resent.

97 A Board Member asked what the minimum level of the catch basin is, why it is regulated
98 and how would changes affect the District's surface water management system. Mr. Giangrande
99 stated that there is a life safety factor, as well, involving chemicals being eroded and what is
100 acceptable, according to the SFWMD permit. If things are changed, such as expanding areas or
101 lowering elevations to their ultimate outfall lake, which is the District's outfall, the time it takes
102 for water to enter the lake could be affected. The system is intricate; therefore, it must be spread
103 properly because, if one lake takes a greater weight, it will affect the staging of all of the lakes
104 and make the conditions worse. Mr. Giangrande wanted to be able to tell SFWMD that the
105 District is compliant. Should there be an accident because the elevation was lowered and the
106 road flooded, the District would have a liability issue. The SFWMD permit clearly defines what

107 is allowed. A Board Member asked if GRS is trying to move the roadway closer to the
108 underlying water system. Mr. Giangrande surmised that there is not sufficient pitch from the
109 high to low elevations; GRS is trying to drop the low elevation so that water moves faster. Mr.
110 Giangrande stressed the importance of managing the stormwater management system, as it is
111 easily impacted, due to the District’s perimeter elevation levels. Ms. Senior asked if the project
112 is still in the planning stage. Mr. Giangrande presumed so.

113 Mr. McGaffney recommended a motion authorizing District Counsel and the District
114 Engineer to coordinate with the Chair, as he believed that oversight of this project constituted
115 additional services for which the District would incur additional costs. Ms. Senior asked who
116 would be responsible for the costs. Ms. Warren stated that the repairs would be The Cove’s
117 expense and District Counsel’s oversight costs should be minimal. Mr. McGaffney asked if the
118 District should negotiate with The Cove. Mr. Dowling pointed out that seal coating was
119 completed in Cove 1; therefore, the matter should be moot, as construction usually does not
120 occur after seal coating is completed. Mr. Giangrande felt that District Engineering services
121 related to the project would be minimal.

123 **SIXTH ORDER OF BUSINESS**

Discussion: Lake Levels

124 This item was not discussed.
125

127 **SEVENTH ORDER OF BUSINESS**

Staff Reports

128 **A. District Counsel**

129 There being nothing additional to report, the next item followed.

130 **B. District Engineer**

131 There being nothing additional to report, the next item followed.

132 **C. District Manager**

133 **i. Approval of Unaudited Financial Statements as of October 31, 2015**

134 Mr. McGaffney presented the Unaudited Financial Statements as of October 31, 2015.
135

136
137 **On MOTION by Mr. Petrick and seconded by Mr. Pincus,**
138 **with all in favor, the Unaudited Financial Statements as of**
139 **October 31, 2015, were approved.**
140

141 ii. **NEXT MEETING DATE: February 24, 2016 at 8:30 A.M.**

142 Mr. McGaffney reported that the next meeting will be held on February 24, 2016, at this
143 location.

144

145 **EIGHTH ORDER OF BUSINESS**

**Supervisors' Requests and Public
Comments**

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147

148 There being no Supervisors' requests or public comments, the next item followed.

149

150 **NINTH ORDER OF BUSINESS**

Adjournment

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152 There being no further business to discuss, the meeting adjourned.

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154 **On MOTION by Mr. Dowlings and seconded by Ms. Senior,**
155 **with all in favor, the meeting adjourned at 9:09 a.m.**

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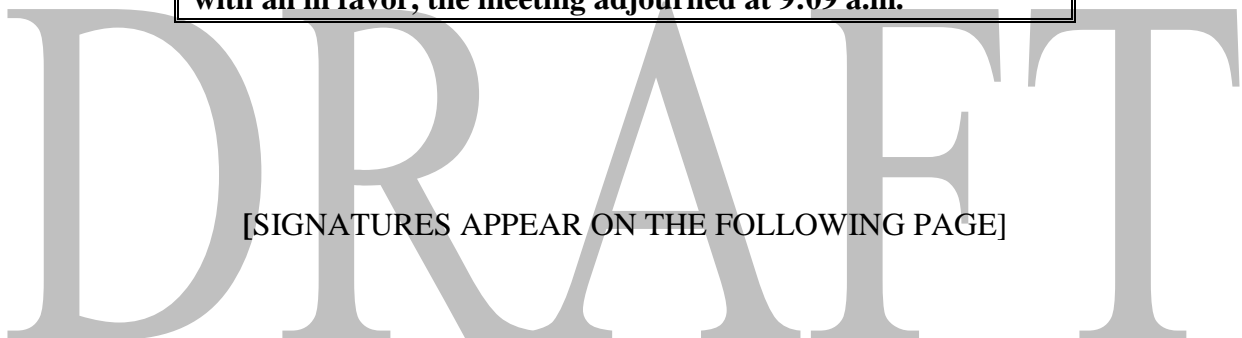
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[SIGNATURES APPEAR ON THE FOLLOWING PAGE]



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Secretary/Assistant Secretary

Chair/Vice Chair

DRAFT

**HAMAL COMMUNITY DEVELOPMENT DISTRICT
FAIR SHARE CONTRIBUTION AGREEMENT
CALENDAR YEAR 2015**

Owner	Acreage	Percentage
District	184.77	73.61%
School Board	48.84	19.46%
Sandler	17.39	6.93%

Maintenance to be shared among parties.

Operating and maintaining the surface water management system and control systems

Maintenance obligations as set forth in the SFWMD Permit No. 50-04120-P

Maintenance Obligation	Fair Share Allocation of Expenses			
	Actual Cost	73.61% District	19.46% School Board	6.93% Sandler
Lake Maintenance	\$ 19,800.00	\$ 14,574.78	\$ 3,853.08	\$ 1,372.14
Lake Bank Maintenance				
Mowing	87,217.68	64,200.93	16,972.56	6,044.19
Insect, Weed	43,599.12	32,093.31	8,484.39	3,021.42
Repair/Erosion Control	-	-	-	-
Irrigation repairs/maint.	30,552.74	22,489.87	5,945.56	2,117.29
Mitigation Area*	-	-	-	-
Pump Station				
Maintenance Contract	5,375.00	3,956.54	1,045.98	372.49
Repairs & Replacement	1,109.05	816.37	215.82	76.86
Electric	56,045.17	41,254.85	10,906.39	3,883.93
Total	\$ 243,698.76	\$ 179,386.66	\$ 47,423.78	\$ 16,888.31

*Required by SFWMD Permit No. 50-04120-P

**Agreement with Palm Beach County and the Local Government
Re: Palm Beach County Information System Services**

**Interlocal Agreement for Assignment of Property Data and Development of
Annual Assessments for Palm Beach County Non-Ad Valorem Districts**

THIS Agreement made and entered into this _____ day of _____, 20___, by and between _____ (“Local Government”) and Palm Beach County Board of County Commissioners (“County”), a political subdivision of the State of Florida.

WITNESSETH THAT:

WHEREAS, the parties desire to enter into this Agreement covering the provision of Information Technology services by the County for the Local Government in order to certify its non-ad valorem assessment roll to the Property Appraiser for the Notice of Proposed Property Taxes and to the Tax Collector for the Actual Property Tax Notices;

NOW, THEREFORE, in consideration of the mutual promises and agreements contained herein the County and the Local Government agree as follows:

1. The above representations are true and correct.
2. The Local Government agrees that County, through its Information Systems Services Department (“ISS”) will take compatible electronic medium from the Property Appraiser on June 1st of each year pursuant to the provisions of Section 197.3632 (3) (b), Florida Statutes.
3. The term of this Agreement, unless terminated as provided herein, is for a period of one (1) year. This Agreement shall automatically renew annually unless either party gives written notice as provided in 9 below. The effective date of the Agreement is the date of approval by County and filing with the Clerk of the Circuit Court for Palm Beach County.
4. In addition Local Government agrees that County will take said compatible electronic medium from the Property Appraiser, prior to September 15 of each year’s

Agreement with Palm Beach County and the Local Government
Re: Palm Beach County Information System Services

certification date, which will include the same information as the June 1st electronic medium plus the changes made thereto since June 1st.

5. Local Government further agrees to provide County, with all the information and assistance reasonably necessary to complete the data processing required to certify Local Government's non-ad valorem assessment roll to the Tax Collector and provide the non-ad valorem assessments to the Property Appraiser for the Notice of Proposed Property Taxes on compatible electronic medium.
6. Local Government agrees to provide final approval to County no later than July 28th for the Notice of Proposed Property Taxes and September 12th for the Actual Property Tax Notices. Should the above date fall upon a holiday, Saturday or Sunday, Local Government will agree to provide final approval by the last business day prior to the holiday, Saturday or Sunday. If the approval is not received by 5:00 p.m. on the appropriate date, Local Government agrees it will take the necessary actions, at its sole expense, to notify its non-ad valorem parcel owners of the Notice of Proposed Property Taxes and/or Actual Property Tax Notices for that year.
7. The Local Government further agrees to reimburse County for all costs incurred in producing the non-ad valorem assessment roll for Local Government described in the attached Exhibit A. Payment shall be made to County within 45 days, following receipt of its invoices.
8. The parties recognize that County will be processing several non-ad valorem assessment rolls for various local governments at the same time and Local Government agrees to provide timely information and assistance as may be required by County during the certification process; including, if necessary, personnel on location in County offices to verify the calculations being made by the computer.
9. This Agreement shall be automatically extended hereafter, from year-to-year, unless and until terminated by either of the parties. This Agreement may be terminated at any time by Local Government upon 60 day written notice to County or by County upon written 60 day written notice to Local Government; however, notice given by

Agreement with Palm Beach County and the Local Government
Re: Palm Beach County Information System Services

either party after January 1st and prior to October 1st, shall be effective only following completion of the certification of that year's non-ad valorem tax roll.

10. This Agreement shall be governed by the laws of the State of Florida. Any legal action necessary to enforce the Agreement will be held in Palm Beach County. No remedy herein conferred upon any party is intended to be exclusive of any other remedy, and each and every such remedy shall be cumulative and shall be in addition to every other remedy given hereunder or now or hereafter existing at law or in equity, by statute or otherwise. No single or partial exercise by any party of any right, power, or remedy hereunder shall preclude any other or further exercise thereof.
11. No provision of this Agreement is intended to, or shall be construed to, create any third party beneficiary or to provide any rights to any person or entity not a party to this Agreement, including but not limited to any citizen or employees of County and/or Local Government.
12. **Notice** Any notice, request, instruction, demand, consent, or other communication required or permitted to be given under this Agreement shall be in writing and shall be delivered by certified mail, postage prepaid, and certified return receipt requested to the following addresses or such other addresses as the parties may provide to each other in writing:

If sent to the County:

Steve Bordelon, Information Systems Services Director
301 N. Olive Avenue, 8th floor
West Palm Beach, FL 33401
(Telephone: 561-355-2394)

With copy to:

County Attorney's Office
Palm Beach County Board of County Commissioners
301 N. Olive Avenue, Suite 601

**Agreement with Palm Beach County and the Local Government
Re: Palm Beach County Information System Services**

West Palm Beach, FL 33401
(Telephone: 561-355-2225)

If sent to the Local Government shall be sent to:

13. County and Local Government agree each will do any and everything reasonably necessary to accurately produce Local Government's non-ad valorem assessment roll. Local Government recognizes that problems may arise in spite of efforts by County, and County shall not be held liable as a result of its processing of Local Government's non-ad valorem assessment roll.

14. Palm Beach County has established the Office of the Inspector General in Palm Beach County Code, Section 2-421 - 2-440, as may be amended. The Inspector General's authority includes but is not limited to the power to review past, present and proposed County contracts, transactions and records, to require the production of records, and to audit, investigate, monitor, and inspect the activities of Local Government, its officers, agents, employees, and lobbyists in compliance with contract requirements and detect corruption and fraud in connection with the performance of this agreement.

15. Failure to cooperate with the Inspector General or interfering with or impeding any investigation in connection with the performance of this agreement shall be in violation of Palm Beach County Code, Section

***Agreement with Palm Beach County and the Local Government
Re: Palm Beach County Information System Services***

2-421 - 2-440, and punished pursuant to Section 125.69, Florida Statutes, in the same manner as a second degree misdemeanor.

16. The County's performance and obligation to pay under this Agreement for subsequent fiscal years are contingent upon annual appropriations for its purpose by the Board of County Commissioners.

**Agreement with Palm Beach County and the Local Government
Re: Palm Beach County Information System Services**

IN WITNESS WHEREOF, the Board of County Commissioners of Palm Beach County, Florida has made and executed this Agreement on behalf of County and Local Government has hereunto set its hand the day and year above written.

PALM BEACH COUNTY

BOARD OF COUNTY COMMISSIONERS:

By: _____
Steve Bordelon, PBC ISS

Local Government:

Name

Signature

Typed Name

Title

WITNESS:

Signature

Typed Name

**APPROVED AS TO FORM
AND LEGAL SUFFICIENCY**

By _____
County Attorney

**APPROVED AS TO
TERMS AND
CONDITIONS**

By _____
Steve Bordelon, Director, Information Systems Services

EXHIBIT A

PALM BEACH COUNTY INFORMATION SYSTEMS SERVICES Non-Ad Valorem Assessment Support Services

The purpose of this Exhibit is to identify the roles and responsibilities of the Palm Beach County (“County”) and _____ (“Local Government”) in carrying out the terms of the Agreement regarding Non-Ad Valorem (NAV) Assessment Support Services. This Exhibit delineates the services to be provided by County through the Information System Services Department (“ISS”), and describes the associated costs and payment requirements.

Section A: Annual Planning and Exhibit Review

There will be an annual review of this Exhibit to ensure all parties are satisfied with services rendered to date and to determine whether any amendments are required.

Section B: Description of Services

Baseline services from the County for Non-Ad Valorem Assessment Support Services will include:

1. Loading of the Local Government’s data (Property Control Numbers) provided by the Property Appraiser’s office for the generation of the Notice of Proposed Property Taxes in August.
2. Provide one (1) set of reports and/or data files based on the data received from the Property Appraiser’s Office in May utilizing the existing calculation rates on file from the prior year’s Actual Property Taxes.
3. Provide additional set of reports and/or data files using the new and or approved calculation rates provided by the Local Government for the Notice of Proposed Property Taxes.
4. Loading of the Local Government’s data (Property Control Numbers) provided by the Property Appraiser’s Office for the generation of the Tax Collector’s Actual Property Taxes in October.
5. Provide one (1) set of reports and/or data files based on the data received from the Property Appraiser office in August utilizing the existing calculation rates used on the Notice of Proposed Property Taxes.

6. Provide additional set of reports and/or data files using the new and/or approved calculation rates provided by the Local Government for the Tax Collector's Actual Property Taxes.
7. Each additional set of reports not listed above will be provided at the rate of \$125.00 per hour.

Section C: Fees for Non-Ad Valorem Assessment Services

Tiers	Assessment Ranges	Fee
1	≤\$50,000	\$150
2	>\$50,000 to ≤\$150,000	\$210
3	>\$150,000 to ≤\$300,000	\$420
4	>\$300,000 to ≤\$550,000	\$770
5	>\$550,000 to ≤\$800,000	\$1,120
6	>\$800,000 to ≤\$1,100,000	\$1,540
7	> \$1,100,000 to ≤\$1,450,000	\$2,030
8	> \$1,450,000 to ≤\$1,850,000	\$2,630
9	> \$1,850,000 to ≤\$2,300,000	\$3,220
10	> \$2,300,000	\$3,850

Section D: Billing and Payment

The County shall submit annual invoices to the Local Government which shall include a reference to this Agreement and identify the amount due and payable to the County. Payment will be made in accordance with the Local Government Prompt Payment Act, as amended, which also establishes a process and remedies for non-compliance.

Section E: Annual Review of Fees

The County reserves the right to review the fees included in this Exhibit on an annual basis and make appropriate rate adjustments. Should an adjustment be warranted, sixty (60) days notice will be provided. Any such rate adjustments shall be reduced to writing via an Amendment to be executed by all parties.



Information Systems Services

301 N. Olive Avenue, 8th Floor
West Palm Beach, FL 33401
(561) 355-2823
FAX: (561) 355-3482 (8th Floor)
FAX: (561) 355-4120 (4th Floor)

www.pbcgov.com



**Palm Beach County
Board of County
Commissioners**

Shelley Vana, Mayor
Mary Lou Berger, Vice Mayor

Hal R. Valeche
Paulette Burdick
Steven L. Abrams
Melissa McKinlay
Priscilla A. Taylor

County Administrator

Verdenia C. Baker

*"An Equal Opportunity
Affirmative Action Employer"*

Official Electronic Letterhead

October 27, 2015

Mr. Michal Szymonowicz
Director Financial Services
Hamal Community Development District
2300 Glades Road Suite 410W
Boca Raton, FL 33431

Dear Mr. Szymonowicz:

A review of your Non Ad Valorem assessment for tax year 2015 determined that the Hamal Community Development District assessed \$1,364,819 for 2015.

If you assess a similar amount for tax year 2016, it will place the Hamal Community Development District in the Tier 7 category referenced in Exhibit A of this agreement. This Tier is applicable to organizations with assessments greater than (>) \$1,100,000 and less than or equal to (<=) \$1,450,000. The ISS processing fee for Tier 7 organizations is \$2,030.

Should you have any questions, please contact me by email at Alemer@pbcgov.org or by telephone at (561) 355-6896.

Thank you.

A handwritten signature in cursive script that reads "Andrea Lemer".

Andrea Lemer
Analyst Programmer, Information Systems Services



February 9, 2016

Information Systems Services

301 N. Olive Avenue, 8th Floor
West Palm Beach, FL 33401
(561) 355-2823

FAX: (561) 355-3482 (8th Floor)
FAX: (561) 355-4120 (4th Floor)

www.pbcgov.com



**Palm Beach County
Board of County
Commissioners**

Mary Lou Berger, Mayor

Hal R. Valeche, Vice Mayor

Paulette Burdick

Shelley Vana

Steven L. Abrams

Melissa McKinlay

Priscilla A. Taylor

County Administrator

Verdenia C. Baker

Mr. Michal Szymonowicz
Director Financial Services
Hamal Community Development District
2300 Glades Road Suite 410W
Boca Raton, FL 33431

**RE: Interlocal Agreement for Services Provided by Information
Systems Services**

Dear Mr. Szymonowicz:

For many months, the Palm Beach County Information Systems Services (ISS) Department has been working with representatives of the Non-Ad Valorem Districts and our County Attorney's Office to establish an Interlocal Agreement that is acceptable to all parties.

On February 9, 2016, the attached Interlocal Agreement document was approved by the Board of County Commissioners. ISS services under this agreement are hereby offered as an option for your Non Ad Valorem District.

Should you choose to execute this service agreement with ISS, please sign and return the attached documents to ISS prior to April 30, 2016. If your organization does not have a Board of Director's meeting scheduled before this date, please contact Andrea Lemer by e-mail (alemer@pbcgov.org) to advise her of this circumstance. Please be assured that under such circumstances ISS will continue to work with your District while provisions are being made to present this agreement to your Board of Directors for their review and approval.

Sincerely,

A handwritten signature in cursive that reads "Steve Bordelon".

Steve Bordelon
Director, Information Systems Services

c: Verdenia Baker, County Administrator
Andrea Lemer, ISS Analyst Programmer

**HAMAL
COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
UNAUDITED
JANUARY 31, 2016**

**HAMAL
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
GENERAL FUND
JANUARY 31, 2016**

	General Fund	Debt Service Fund 2006	Total Governmental Funds
ASSETS			
Cash	\$1,046,120	\$ -	\$ 1,046,120
Investments			
Centennial	252,330	-	252,330
Finemark MMA	125,737	-	125,737
Finemark ICS	401,051	-	401,051
Iberia - MMA	25,038	-	25,038
Revenue (series 2006)	-	461,570	461,570
Prepayment (series 2006)	-	113	113
Due from other funds			
General fund	-	563,005	563,005
Deposits	50	-	50
Total assets	<u>\$1,850,326</u>	<u>\$1,024,688</u>	<u>\$ 2,875,014</u>
LIABILITIES			
Accounts payable	\$ 1,130	\$ -	\$ 1,130
Due to other funds			
Debt service (series 2006)	563,005	-	563,005
Total liabilities	<u>564,135</u>	<u>-</u>	<u>564,135</u>
FUND BALANCES			
Nonspendable			
Prepays and deposits	50	-	50
Restricted			
Debt service	-	1,024,688	1,024,688
Assigned			
3 months working capital	132,277	-	132,277
Sound barriers	50,000	-	50,000
Stormwater pump station	100,000	-	100,000
Culvert repair/replacement	50,000	-	50,000
Disaster recovery	200,000	-	200,000
Unassigned	753,864	-	753,864
Total fund balance	<u>1,286,191</u>	<u>1,024,688</u>	<u>2,310,879</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$1,850,326</u>	<u>\$1,024,688</u>	<u>\$ 2,875,014</u>

**HAMAL
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GENERAL FUND
FOR THE PERIOD ENDED JANUARY 31, 2016**

	Current Month	Year to Date	Budget	% of Budget
REVENUES				
Maintenance assessments	\$ 14,881	\$ 406,883	\$ 471,307	86%
Fair share agreement	-	-	46,302	0%
Interest & misc. income	99	1,361	1,500	91%
Total revenues	<u>14,980</u>	<u>408,244</u>	<u>519,109</u>	79%
EXPENDITURES				
Administrative				
Supervisors	-	861	7,536	11%
Management	3,408	13,631	40,894	33%
Trustee	-	-	4,350	0%
Legal	1,598	1,598	15,000	11%
Engineering	889	889	5,000	18%
Audit	-	-	6,489	0%
Arbitrage rebate calculation	-	750	1,250	60%
Dissemination agent	-	-	1,000	0%
Website	-	-	500	0%
Postage	-	20	750	3%
Legal advertising	-	-	2,500	0%
Office supplies	-	-	250	0%
Other current charges	-	101	750	13%
Dues, licenses & subscriptions	-	175	175	100%
Insurance	-	5,765	5,750	100%
Pump station/equipment insurance	-	2,691	2,300	117%
Total administrative expenses	<u>5,895</u>	<u>26,481</u>	<u>94,494</u>	28%
Maintenance				
Telephone	193	573	2,040	28%
Landscape maintenance				
Mowing, edging, pruning & weed control	7,145	21,434	87,446	25%
Turf replacement	-	-	2,000	0%
Mulch	-	-	16,500	0%
Insect, weed, fertilization	3,633	10,900	44,477	25%
Annuals removal, replacement, installation	-	1,519	6,000	25%
Tree pruning	-	-	23,500	0%
Irrigation system maintenance	793	2,378	7,260	33%
Irrigation repairs	2,233	3,984	6,000	66%
Capital outlay	-	-	53,000	0%
Landscape replacement	-	-	25,000	0%
Preventative maintenance: pump station	125	1,175	8,050	15%
Catchbasin cleanout	-	-	15,000	0%
Repair/maintenance: pump station	-	1,011	4,000	25%

**HAMAL
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GENERAL FUND
FOR THE PERIOD ENDED JANUARY 31, 2016**

	Current Month	Year to Date	Budget	% of Budget
Maintenance (continued)				
Lake maintenance	1,800	7,200	22,032	33%
Fountain maintenance	-	1,403	18,020	8%
Holiday landscape lighting	-	2,260	9,000	25%
Contingency	-	-	16,830	0%
Utilities	5,630	15,655	62,000	25%
Total maintenance expenses	<u>21,552</u>	<u>69,492</u>	<u>428,155</u>	16%
Other fees and charges				
Property appraiser	-	-	1,141	0%
Tax collector	149	4,070	4,909	83%
Total other fees and charges	<u>149</u>	<u>4,070</u>	<u>6,050</u>	67%
Total expenditures	<u>27,596</u>	<u>100,043</u>	<u>528,699</u>	19%
Excess (deficiency) of revenues over (under) expenditures	(12,616)	308,201	(9,590)	
Fund balance - beginning	1,298,807	977,990	850,131	
Fund balance - ending				
Nonspendable				
Prepaid expenditures and deposits	50	50	-	
Assigned				
3 months working capital	132,277	132,277	132,277	
Sound barriers	50,000	50,000	50,000	
Stormwater pump station	100,000	100,000	100,000	
Culvert repair/replacement	50,000	50,000	50,000	
Disaster recovery	200,000	200,000	200,000	
Unassigned	753,864	753,864	308,264	
Total fund balance - ending	<u>\$ 1,286,191</u>	<u>\$ 1,286,191</u>	<u>\$ 840,541</u>	

**HAMAL
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
DEBT SERVICE - SERIES 2006
FOR THE PERIOD ENDED JANUARY 31, 2016**

	Current Month	Year to Date	Budget	% of Budget
REVENUES				
Maintenance assessments	\$ 26,490	\$ 724,290	\$ 838,921	86%
Interest	36	100	-	N/A
Total revenues	<u>26,526</u>	<u>724,390</u>	<u>838,921</u>	86%
EXPENDITURES				
Principal 5/1	-	-	380,000	0%
Interest 11/1	-	225,091	225,091	100%
Interest 5/1	-	-	225,091	0%
Total expenditures	<u>-</u>	<u>225,091</u>	<u>830,182</u>	27%
Other fees and charges				
Tax collector	265	7,243	8,739	83%
Total other fees and charges	<u>265</u>	<u>7,243</u>	<u>8,739</u>	83%
Total expenditures	<u>265</u>	<u>232,334</u>	<u>838,921</u>	28%
Excess (deficiency) of revenues over (under) expenditures	26,261	492,056	-	
Fund balances - beginning	998,427	532,632	524,578	
Fund balances - ending	<u>\$ 1,024,688</u>	<u>\$ 1,024,688</u>	<u>\$ 524,578</u>	