

HAMAL

COMMUNITY DEVELOPMENT DISTRICT

September 12, 2022

BOARD OF SUPERVISORS

PUBLIC HEARINGS AND

REGULAR MEETING

AGENDA

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

September 2, 2022

Board of Supervisors
Hamal Community Development District

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

Dear Board Members:

The Board of Supervisors of the Hamal Community Development District will hold Public Hearings and a Regular Meeting on September 12, 2022 at 6:00 P.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. Pledge of Allegiance
3. Public Comments
4. Continued Discussion: Fence Located at/Near Lake 9 Between the Tides and Vista Lago Communities
 - Update from Operations Manager on Status of Fencing Permit
5. Continued Discussion/Consideration of Proposals to Resolve IT Issues Related to Pumphouse Software
6. Consideration of Kings Management Services, Inc. Proposal Number 5898 for Multiple Tree Installations
7. Public Hearing on Adoption of Fiscal Year 2022/2023 Budget
 - A. Proof/Affidavit of Publication
 - B. Consideration of Resolution 2022-09, Relating to the Annual Appropriations and Adopting the Budgets for the Fiscal Year Beginning October 1, 2022, and Ending September 30, 2023; Authorizing Budget Amendments; and Providing an Effective Date
8. Public Hearing to Hear Comments and Objections on the Imposition of Maintenance and Operation Assessments to Fund the Budget for Fiscal Year 2022/2023, Pursuant to Florida Law

- A. Proof/Affidavit of Publication
 - B. Consideration of Resolution 2022-10, Making a Determination of Benefit and Imposing Special Assessments for Fiscal Year 2022/2023; Providing for the Collection and Enforcement of Special Assessments; Certifying an Assessment Roll; Providing for Amendments to the Assessment Roll; Providing a Severability Clause; and Providing an Effective Date
9. Ratification of Stormwater Management Needs Analysis
 10. Presentation of Audited Financial Report for the Fiscal Year Ending September 30, 2021, Prepared by Grau & Associates
 11. Consideration of Resolution 2022-11, Hereby Accepting the Audited Financial Report for the Fiscal Year Ended September 30, 2021
 12. Acceptance of Unaudited Financial Statements as of July 31, 2022
 13. Approval of May 9, 2022 Regular Meeting Minutes
 14. Staff Reports
 - A. District Counsel: *Kutak Rock LLP*
 - B. District Engineer: *Craig A. Smith & Associates*
 - C. Operations Manager: *King’s Management Services, Inc.*
 - D. District Manager: *Wrathell, Hunt and Associates, LLC*

- NEXT MEETING DATE: December 12, 2022 at 6:00 P.M.

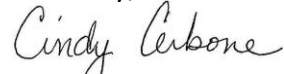
- QUORUM CHECK

Marc DePaul	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
Benjamin Cuningham	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
Joseph Petrick	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
Ione Senior	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
Steven Pincus	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO

15. Supervisors’ Requests
16. Public Comments
17. Adjournment

Should you have any questions, please do not hesitate to contact me directly at (561) 346-5294 or Jamie Sanchez at (561) 512-9027.

Sincerely,



Cindy Cerbone
District Manager

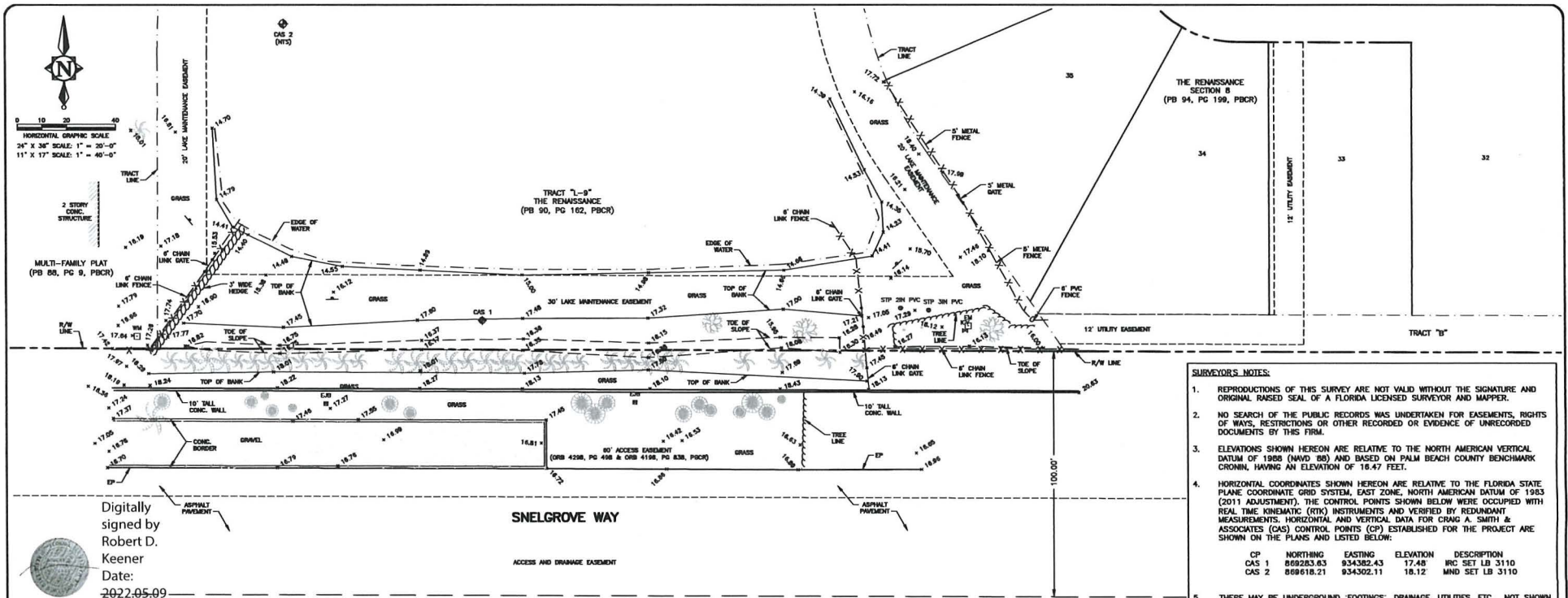
FOR BOARD MEMBERS AND STAFF TO ATTEND BY TELEPHONE

CALL-IN NUMBER: 1-888-354-0094

PARTICIPANT PASSCODE: 801 901 3513

HAMAL
COMMUNITY DEVELOPMENT DISTRICT

4

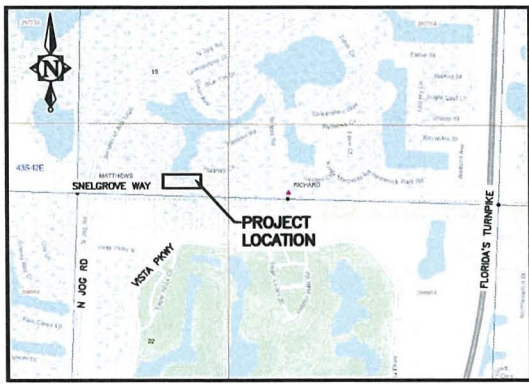


- SURVEYOR'S NOTES:**
- REPRODUCTIONS OF THIS SURVEY ARE NOT VALID WITHOUT THE SIGNATURE AND ORIGINAL RAISED SEAL OF A FLORIDA LICENSED SURVEYOR AND MAPPER.
 - NO SEARCH OF THE PUBLIC RECORDS WAS UNDERTAKEN FOR EASEMENTS, RIGHTS OF WAYS, RESTRICTIONS OR OTHER RECORDED OR EVIDENCE OF UNRECORDED DOCUMENTS BY THIS FIRM.
 - ELEVATIONS SHOWN HEREON ARE RELATIVE TO THE NORTH AMERICAN VERTICAL DATUM OF 1988 (NAVD 88) AND BASED ON PALM BEACH COUNTY BENCHMARK CROMBIE, HAVING AN ELEVATION OF 18.47 FEET.
 - HORIZONTAL COORDINATES SHOWN HEREON ARE RELATIVE TO THE FLORIDA STATE PLANE COORDINATE GRID SYSTEM, EAST ZONE, NORTH AMERICAN DATUM OF 1983 (2011 ADJUSTMENT). THE CONTROL POINTS SHOWN BELOW WERE OCCUPIED WITH REAL TIME KINEMATIC (RTK) INSTRUMENTS AND VERIFIED BY REDUNDANT MEASUREMENTS. HORIZONTAL AND VERTICAL DATA FOR CRAIG A. SMITH & ASSOCIATES (CAS) CONTROL POINTS (CP) ESTABLISHED FOR THE PROJECT ARE SHOWN ON THE PLANS AND LISTED BELOW:

CP	NORTHING	EASTING	ELEVATION	DESCRIPTION
CAS 1	869283.83	934382.43	17.48	IRC SET LB 3110
CAS 2	869618.21	934302.11	18.12	MND SET LB 3110
 - THERE MAY BE UNDERGROUND FOOTINGS, DRAINAGE, UTILITIES, ETC. NOT SHOWN OR INDICATED HEREON.
 - THE ACCURACY OF THIS SURVEY IS PREMISED ON THE EXPECTED USE OF THE SURVEY. THE EXPECTED USE/PREMISE OF THIS SURVEY IS TO SHOW THE RELATIONSHIP OF IMPROVEMENTS RELATIVE TO VARIOUS BOUNDARY LINES. A TRIMBLE R8 GNSS INSTRUMENT WITH TRIMBLE TSC-3 DATA COLLECTION WAS UTILIZED TO ESTABLISH HORIZONTAL SURVEY CONTROL AND LOCATE MISC. FEATURES IN AREAS REQUESTED. A TOPCON ES-102 INSTRUMENT WITH RANGER (TDS) DATA COLLECTION WAS UTILIZED TO COLLECT DATA IN BOTH THE HORIZONTAL AND VERTICAL PLANES.
 - ALL SYMBOLS SHOWN HEREON ARE FOR REPRESENTATIONAL PURPOSES ONLY AND ARE NOT TO SCALE.
 - THE DIGITAL DATA PROVIDED IS INTENDED TO BE VIEWED AT A SCALE OF 1" = 20' ON A STANDARD 24" X 36" SHEET.
 - ALL DISTANCES AND ELEVATIONS SHOWN HEREON ARE IN ACCORD WITH THE UNITED STATES STANDARD USING FEET AND DECIMALS THEREOF.

Digitally signed by Robert D. Keener
 Date: 2022.05.09 13:14:40 -04'00'

LOCATION MAP
 SCALE: N.T.S.



SYMBOL LEGEND

SYM.	DESCRIPTION
CONC	CONCRETE
EP	EDGE OF PAVEMENT
ORB	OFFICIAL RECORDS BOOK
PB	PLAT BOOK
PBCR	PALM BEACH COUNTY RECORDS
PG	PAGE
PVC	POLY VINYL CHLORIDE
R/W	RIGHT-OF-WAY LINE
TOB	TOP OF BANK
TOE	TIDE OF SLOPE

SYMBOL LEGEND

SYM.	DESCRIPTION
BM	BENCH MARK
EJB	ELECTRIC JUNCTION BOX
EM	ELECTRIC METER
ICV	IRRIGATION CONTROL VALVE
TRG	GENERIC TREE (TRG)
TRO	OAK TREE (TRO)
TRP	PINE TREE (TRP)
TRPL	PALM TREE (TRPL)
SP	STAND PIPE
WM	WATER METER
SIGN	SIGN

SYMBOL LEGEND

SYM.	DESCRIPTION
---	EASEMENT LINE
----	LOT LINE
----	RIGHT OF WAY LINE
----	CENTER LINE
----	SECTION LINE
----	LANDSCAPE LINE
----	EDGE OF WATER
----	FENCE LINE
----	BUILDING
----	CONCRETE
----	GRAVEL

LEGAL DESCRIPTION
 BEING A PORTION OF TRACT 'L-9', THE RENAISSANCE, ACCORDING TO THE PLAT THEREOF AS RECORDED IN PLAT BOOK 90, PAGE 182, OF THE PUBLIC RECORDS OF PALM BEACH COUNTY, FLORIDA.

SURVEYOR'S CERTIFICATE:
 I HEREBY CERTIFY THAT THIS SURVEY IS ACCURATE TO THE BEST OF MY KNOWLEDGE AND BELIEF AND MEETS APPLICABLE SECTIONS OF THE STANDARDS OF PRACTICE AS SET FORTH BY THE FLORIDA BOARD OF PROFESSIONAL SURVEYORS AND MAPPERS IN CHAPTER 53-17, FLORIDA ADMINISTRATIVE CODE, PURSUANT TO SECTION 472.027, FLORIDA STATUTES, SUBJECT TO QUALIFICATIONS NOTED HEREON.

FOR THE FIRM BY: ROBERT D. KEENER
 PROFESSIONAL SURVEYOR & MAPPER
 FLORIDA REGISTRATION NO. 4846

FIELD DATE: 04/04/22
 SIGNATURE DATE:

NO.	DATE	BY/PC	OWN	MAP OF TOPOGRAPHIC SURVEY	REV
1	04/06/22	1837/71	MLL	MAP OF TOPOGRAPHIC SURVEY	001
				REVISION	002

PREPARED FOR
HAMAL, CDD

CRAIG A. SMITH & ASSOCIATES
 CONSULTING ENGINEERS-PLANNERS-SURVEYORS
 21046 COMMERCIAL TRAIL
 BOCA RATON, FLORIDA 33498
 (561) 314-4445
 CERTIFICATE NO. LB0003110

MAP OF TOPOGRAPHIC SURVEY

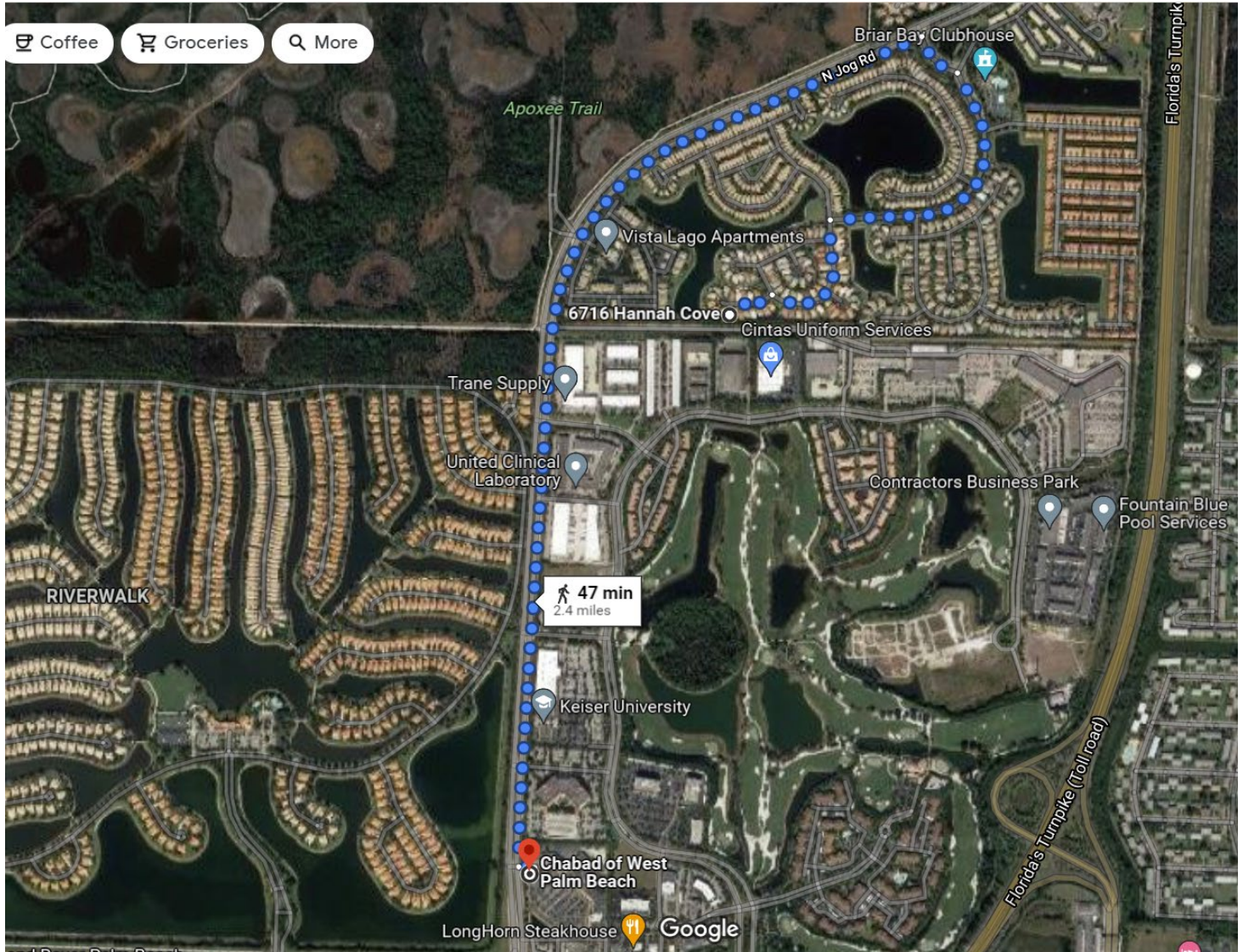
PORTION OF TRACT "L-9"
 THE RENAISSANCE
 PALM BEACH COUNTY, FLORIDA

FILE NAME: 20-2272-V-01-SRVY.dwg
 LAST SAVED: 04/06/22 - 1:50pm
 CAS PROJECT NUMBER
22-2272

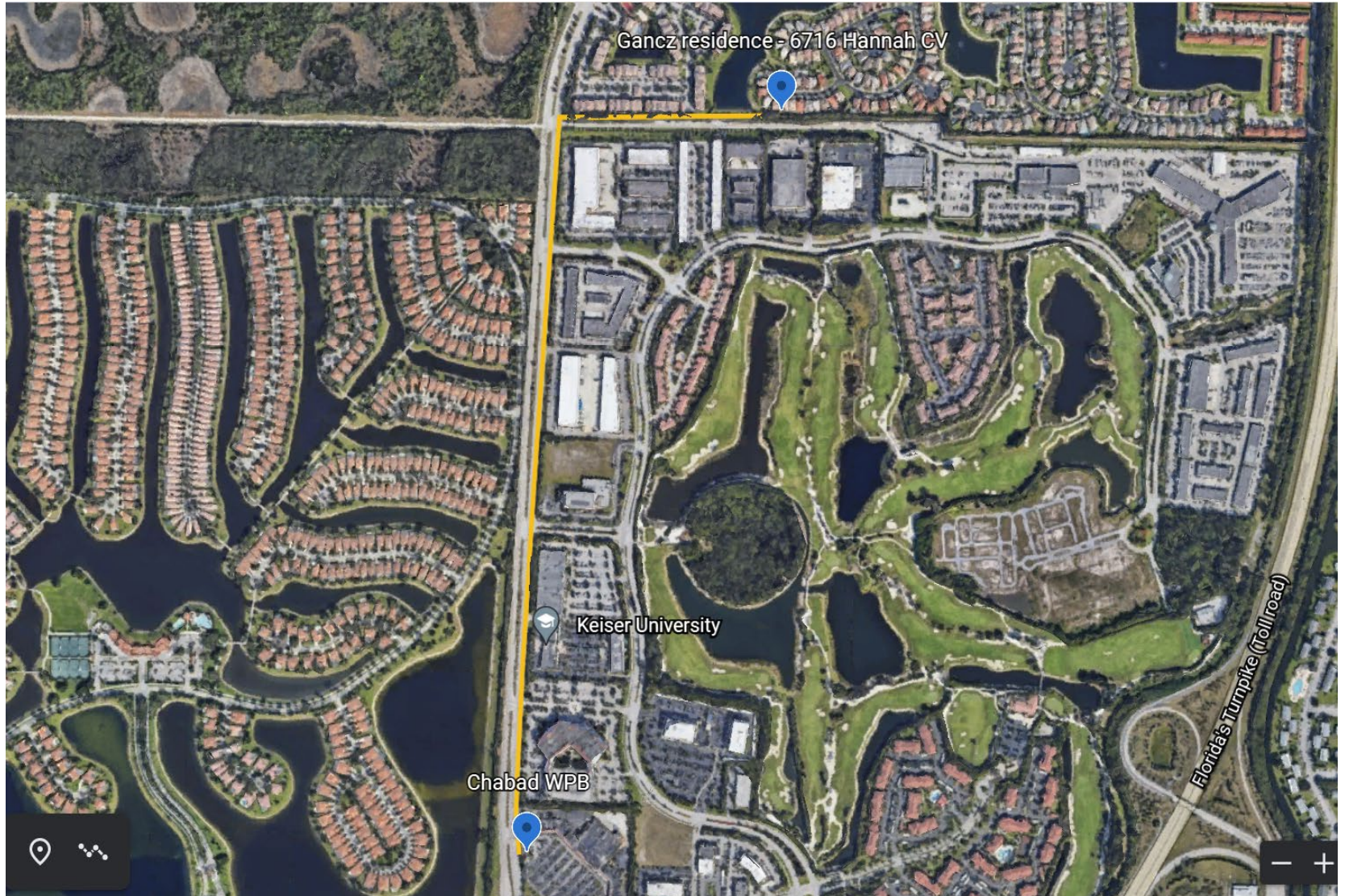
SHEET
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P:\Projects\Hamal_Community_00_22_2272_2LS\04NS_V01_2212-V01-SRVY.dwg 4/6/2022 1:41:14 PM Hamal 1/2

Blue dots = Walking route to Synagogue, from front entrance of community out to Jog Rd. Distance: 2.5 Miles.



Yellow line = Walking route to Synagogue, from back of community out to Jog Rd. Distance: 1 Mile.



Box = area of detail on next page.



Orange color = Property ownerships.
Blue color = Landmarks.
Black color = Fence installed by Briar Bay.
Disregard Red color.



HAMAL
COMMUNITY DEVELOPMENT DISTRICT

6

Kings Management Services, Inc.
 Landscaping Services
 P.O. Box 32248
 Palm Beach Gardens, FL 33420

Proposal

Date Number
 7/27/2022 5898

Name / Billing Address

Job Location

Hamal CDD
 c/o Wrathell, Hart, Hunt and Assoc, LLC
 2300 Glades Road, Suite 410W
 Boca Raton, FL 33431

Description	Qty	Rate	Amount
Install Christmas Palms in bed north of Hamilton Bay entrance	3	360.00	1,080.00
Install Foxtail Palms on far south island on Briar Bay side	4	432.00	1,728.00
Install Sable Palm in center median south of Briar Bay entrance	1	450.00	450.00
Install double Christmas Palms in island south of Briar Bay entrance	2	360.00	720.00
Install Foxtail Palms in first bed on entrance of Briar Bay	5	432.00	2,160.00
Install Foxtail Palms in second bed in entrance of Briar Bay	8	432.00	3,456.00
Install double Christmas Palms in front of second bed	8	360.00	2,880.00
Remove two Queen Palm with rootballs in third bed	2	130.00	260.00
Install Foxtail Palm in back of third bed in Briar Bay	5	432.00	2,160.00
Install double Christmas Palm in front of thrid bed	3	360.00	1,080.00

Acceptance and Approval of Proposal:

Client Signature _____ Date _____

Total \$15974.00

HAMAL
COMMUNITY DEVELOPMENT DISTRICT

7A

Public Notice



Published in The Palm Beach Post on August 19, 2022

Location

Palm Beach County,

Notice

Notice of FY23 Budget and Assessment Hearings

HAMAL COMMUNITY DEVELOPMENT DISTRICT

NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2022/2023 BUDGET; NOTICE OF PUBLIC HEARING TO CONSIDER THE IMPOSITION OF OPERATIONS AND MAINTENANCE SPECIAL ASSESSMENTS, ADOPTION OF AN ASSESSMENT ROLL, AND THE LEVY, COLLECTION, AND ENFORCEMENT OF THE SAME; AND NOTICE OF REGULAR BOARD OF SUPERVISORS' MEETING.

Upcoming Public Hearings, and Regular Meeting

The Board of Supervisors ("Board") for the Hamal Community Development District ("District") will hold the following two public hearings and a regular meeting:

DATE: September 12, 2022
 TIME: 6:00 p.m.
 LOCATION: Briar Bay Clubhouse
 3400 Celebration Blvd.
 West Palm Beach, Florida 33411

The first public hearing is being held pursuant to Chapter 190, Florida Statutes, to receive public comment and objections on the District's proposed budget ("**Proposed Budget**") for the fiscal year beginning October 1, 2022 and ending September 30, 2023 ("**Fiscal Year 2022/2023**"). The second public hearing is being held pursuant to Chapters 190 and 197, Florida Statutes, to consider the imposition of operations and maintenance special assessments ("**O&M Assessments**") upon the lands located within the District, to fund the Proposed Budget for Fiscal Year 2022/2023; to consider the adoption of an assessment roll; and, to provide for the levy, collection, and enforcement of assessments. At the conclusion of the hearings, the Board will, by resolution, adopt a budget and levy O&M Assessments as finally approved by the Board. A Board meeting of the District will also be held where the Board may consider any other District business.

Description of Assessments

The District imposes O&M Assessments on benefitted property within the District for the purpose of funding the District's general administrative, operations, and maintenance budget. A geographic depiction of the property potentially subject to the proposed O&M Assessments is identified in the map attached hereto. The table below shows the schedule of the proposed O&M Assessments, which are subject to change at the hearing:

Land Use	Total # of Units / Acres	Equivalent Assessment Unit Factor	Annual O&M Assessment ⁽¹⁾
Condo/Townhome	619	0.70	\$376.70
Single Family	702	1.00	\$538.12

¹ Collected on the Palm Beach County annual real estate tax bill

The proposed O&M Assessments as stated include collection costs and/or early payment discounts, which Palm Beach County ("**County**") may impose on assessments that are collected on the County tax bill. Moreover, pursuant to Section 197.3632(4), Florida Statutes, the lien amount shall serve as the "maximum rate" authorized by law for O&M Assessments, such that no assessment hearing shall be held, or notice provided in future years, unless the assessments are proposed to be increased or another criterion within Section 197.3632(4), Florida Statutes, is met. Note that the O&M Assessments do not include any debt service assessments previously levied by the District and due to be collected for Fiscal Year 2022/2023.

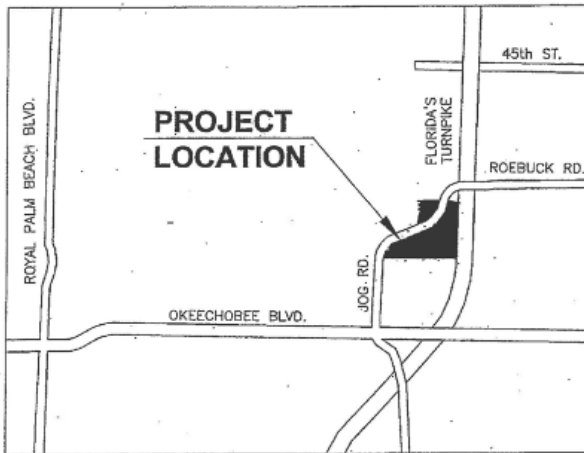
For Fiscal Year 2022/2023, the District intends to have the County tax collector collect the assessments imposed on all benefitted property. It is important to pay your assessment because failure to pay will cause a tax certificate to be issued against the property which may result in loss of title, or for direct billed assessments, may result in a foreclosure action, which also may result in a loss of title. The District's decision to collect assessments on the tax roll or by direct billing does not preclude the District from later electing to collect those or other assessments in a different manner at a future time.

Additional Provisions

The public hearings and meeting are open to the public and will be conducted in accordance with the provisions of Florida law. A copy of the Proposed Budget, proposed assessment roll, and the agenda for the hearings and meeting may be obtained at the offices of the District Manager, located at 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, Ph: (561) 571-0010 ("**District Manager's Office**"), during normal business hours. The public hearings and meeting may be continued to a date, time, and place to be specified on the record at the hearings or meeting. There may be occasions when staff or board members may participate by speaker telephone.

Any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager's Office.

Please note that all affected property owners have the right to appear at the public hearings and meeting and may also file written objections with the District Manager's Office within twenty days of publication of this notice. Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearings or meeting is advised that person will need a record of proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.



Public Notice



Published in The Palm Beach Post on August 26, 2022

Location

Palm Beach County,

Notice

Notice of FY23 Budget and Assessment Hearings

HAMAL COMMUNITY DEVELOPMENT DISTRICT

NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2022/2023 BUDGET; NOTICE OF PUBLIC HEARING TO CONSIDER THE IMPOSITION OF OPERATIONS AND MAINTENANCE SPECIAL ASSESSMENTS, ADOPTION OF AN ASSESSMENT ROLL, AND THE LEVY, COLLECTION, AND ENFORCEMENT OF THE SAME; AND NOTICE OF REGULAR BOARD OF SUPERVISORS' MEETING.

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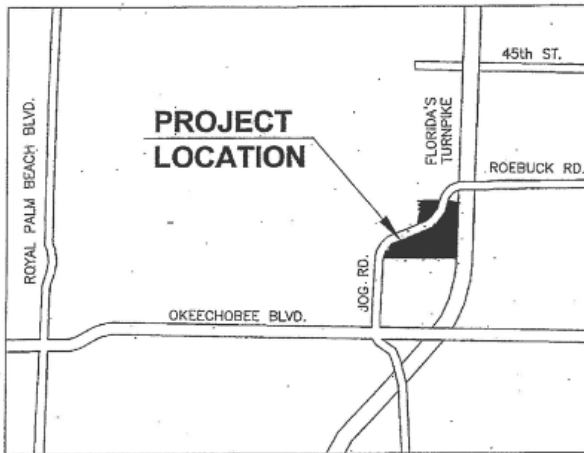
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HAMAL
COMMUNITY DEVELOPMENT DISTRICT

7B

RESOLUTION 2022-09

THE ANNUAL APPROPRIATION RESOLUTION OF THE HAMAL COMMUNITY DEVELOPMENT DISTRICT (“DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGETS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022, AND ENDING SEPTEMBER 30, 2023; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June 2022, submitted to the Board of Supervisors (“**Board**”) of the Hamal Community Development District (“**District**”) proposed budgets (“**Proposed Budget**”) for the fiscal year beginning October 1, 2022, and ending September 30, 2023 (“**Fiscal Year 2022/2023**”) along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

WHEREAS, at least sixty (60) days prior to the adoption of the Proposed Budget, the District filed a copy of the Proposed Budget with the local governing authorities having jurisdiction over the area included in the District pursuant to the provisions of Section 190.008(2)(b), *Florida Statutes*; and

WHEREAS, the Board set a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), *Florida Statutes*; and

WHEREAS, the District Manager posted the Proposed Budget on the District’s website at least two days before the public hearing; and

WHEREAS, Section 190.008(2)(a), *Florida Statutes*, requires that, prior to October 1st of each year, the Board, by passage of the Annual Appropriation Resolution, shall adopt a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year; and

WHEREAS, the District Manager has prepared a Proposed Budget, whereby the budget shall project the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year.

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

SECTION 1. BUDGET

- a. The Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District’s Local Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.

- b. The Proposed Budget, attached hereto as **Exhibit "A,"** as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes ("Adopted Budget")*, and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.
- c. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District's Local Records Office and identified as "The Budget for the Hamal Community Development District for the Fiscal Year Ending September 30, 2023."
- d. The Adopted Budget shall be posted by the District Manager on the District's official website within thirty (30) days after adoption, and shall remain on the website for at least 2 years.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2022/2023, the sum of \$1,360,213 to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$ 634,302
DEBT SERVICE FUND (SERIES 2021)	\$ 725,911
TOTAL ALL FUNDS	\$1,360,213

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2022/2023 or within 60 days following the end of the Fiscal Year 2022/2023 may amend its Adopted Budget for that fiscal year as follows:

- a. A line-item appropriation for expenditures within a fund may be decreased or increased by motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if the total appropriations of the fund do not increase and if either (i) the aggregate change in the original appropriation item does not exceed the greater of \$15,000

or 15% of the original appropriation, or (ii) such expenditure is authorized by separate disbursement or spending resolution.

- c. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

The District Manager or Treasurer must ensure that any amendments to the budget under paragraph c. above are posted on the District's website within 5 days after adoption and remain on the website for at least 2 years.

SECTION 4. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED this 12th day of September, 2022.

ATTEST:

**HAMAL COMMUNITY DEVELOPMENT
DISTRICT**

Cindy Cerbone
Assistant Secretary

Joe Petrick
Chairman, Board of Supervisors

EXHIBIT A: Fiscal Year 2022/2023 Budget

EXHIBIT A: Fiscal Year 2022/2023 Budget

**HAMAL
COMMUNITY DEVELOPMENT DISTRICT
PROPOSED BUDGET
FISCAL YEAR 2023**

**HAMAL
COMMUNITY DEVELOPMENT DISTRICT
TABLE OF CONTENTS**

Description	Page Number(s)
General Fund Budget	1-3
Definitions of General Fund Expenditures	4-6
Debt Service Fund Budget - Series 2021 (refunded Series 2017)	7
Amortization Schedule - Series 2021	8
Assessment Comparison	9

**HAMAL
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2023**

	Fiscal Year 2022				Proposed Budget FY 2023
	Adopted Budget FY 2022	Actual through 3/31/2022	Projected through 9/30/2022	Total Actual & Projected	
REVENUES					
Assessment levy - gross	\$ 551,486				\$ 610,938
Allowable discounts (4%)	(22,059)				(24,438)
Assessment levy - net	529,427	\$ 500,102	\$ 29,325	\$ 529,427	586,500
Fair-share agreement	46,302	58,749	-	58,749	46,302
Interest	1,500	393	-	393	1,500
Total revenues	577,229	559,244	29,325	588,569	634,302
EXPENDITURES					
Professional & administrative					
Supervisors fee & FICA tax	7,536	2,153	5,383	7,536	7,536
Management/recording/accounting	44,048	22,024	22,024	44,048	44,048
Trustee	4,350		4,350	4,350	4,350
Legal	10,000	18,339	18,500	36,839	20,000
Engineering	6,000	2,789	12,000	14,789	15,000
Engineering - Stormwater reporting			6,640	6,640	-
Audit	8,184	-	8,184	8,184	8,484
Arbitrage rebate calculation	1,250	-	1,250	1,250	1,250
Postage	750	48	702	750	750
Legal advertising	2,500	1,035	1,465	2,500	2,500
Office supplies	250	-	250	250	250
Other current charges	750	-	750	750	750
Annual special district fee	175	175	-	175	175
Insurance	6,962	6,674	-	6,674	7,861
FASD annual dues	1,500	1,500	-	1,500	1,500
Pump station/equipment insurance	3,468	3,140	-	3,140	3,916
Reserve study	6,000	-	-	-	6,000
Website	705	705	-	705	705
ADA website compliance	210	210	-	210	210
Dissemination agent	1,000	500	500	1,000	1,000
Total professional & administrative	105,638	59,292	81,998	141,290	126,285

**HAMAL
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2023**

	Fiscal Year 2022				Proposed Budget FY 2023
	Adopted Budget FY 2022	Actual through 3/31/2022	Projected through 9/30/2022	Total Actual & Projected	
Field operations					
Telephone	2,040	917	1,123	2,040	2,040
Field operations management	14,100	6,025	8,075	14,100	30,000
Landscape maintenance					
Mowing, edging, pruning & weed control	96,491	37,831	58,660	96,491	106,140
Turf replacement (\$0.90/sq. foot)	6,000	-	15,000	15,000	15,000
Mulch	16,969	10,725	14,244	24,969	18,000
Insect, weed, fertilization	47,648	18,916	31,049	49,965	54,962
Annuals removal, replacement, installation	11,670	-	11,670	11,670	15,000
Tree pruning	25,750	23,500	2,250	25,750	26,523
Irrigation system maintenance	7,702	5,322	2,380	7,702	8,472
Irrigation repairs	10,000	2,952	7,048	10,000	10,000
Catch basin inspection & cleanout	14,935	28,520	-	28,520	-
Capital outlay	30,400	-	30,400	30,400	30,400
Landscape replacement	20,000	-	20,000	20,000	20,000
Preventative maintenance: pump station	11,100	2,525	8,575	11,100	11,100
Repair/maintenance: pump station	4,000	-	4,000	4,000	4,000
Lake maintenance	24,000	8,234	15,766	24,000	24,000
Fountain maintenance	28,000	16,524	11,476	28,000	28,000
Holiday landscape lighting	7,500	2,891	4,609	7,500	7,500
Utilities	62,000	27,098	34,902	62,000	62,000
Wall maintenance	12,000	-	15,000	15,000	15,000
Contingency	10,600	-	10,600	10,600	10,600
Total field operations	<u>462,905</u>	<u>191,980</u>	<u>306,827</u>	<u>498,807</u>	<u>498,737</u>

**HAMAL
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2023**

	Fiscal Year 2022				Proposed Budget FY 2023
	Adopted Budget FY 2022	Actual through 3/31/2022	Projected through 9/30/2022	Total Actual & Projected	
Other fees and charges					
Property appraiser	1,141	-	1,141	1,141	1,141
Information system services	2,030	2,030	-	2,030	2,030
Tax collector	5,515	5,669	-	5,669	6,109
Total other fees and charges	<u>8,686</u>	<u>7,699</u>	<u>1,141</u>	<u>8,840</u>	<u>9,280</u>
Total expenditures	<u>577,229</u>	<u>258,971</u>	<u>389,966</u>	<u>648,937</u>	<u>634,302</u>
Excess/(deficiency) of revenues over/(under) expenditures	-	300,273	(360,641)	(60,368)	-
Fund balance - beginning (unaudited)	1,607,927	1,683,911	1,984,184	1,683,911	1,623,543
Fund balance - ending (projected)					
Nonspendable					
Prepaid expenditures and deposits	-	135	-	-	-
Assigned					
3 months working capital	152,130	133,327	132,277	132,277	167,408
Sound barriers / walls	50,000	50,000	50,000	50,000	100,000
Stormwater pump station	300,000	200,000	200,000	200,000	300,000
Culvert repair/replacement	100,000	100,000	100,000	100,000	100,000
Disaster recovery	500,000	500,000	500,000	500,000	500,000
Unassigned	<u>505,797</u>	<u>1,000,722</u>	<u>641,266</u>	<u>641,266</u>	<u>456,135</u>
Fund balance - ending (projected)	<u>\$ 1,607,927</u>	<u>\$ 1,984,184</u>	<u>\$ 1,623,543</u>	<u>\$ 1,623,543</u>	<u>\$ 1,623,543</u>

**HAMAL
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES**

EXPENDITURES

Professional and Administrative Services

Supervisors fee & FICA tax	\$ 7,536
<p>Statutorily set at \$200 per Supervisor for each meeting of the Board of Supervisors not to exceed \$4,800 for each fiscal year. The District anticipates holding up to seven meetings and all five Board Members receiving fees.</p>	
Management/recording/accounting	44,048
<p>Wrathell, Hunt and Associates, LLC specializes in managing community development districts in the State of Florida by combining the knowledge, skills and experience of a team of professionals to ensure compliance with all governmental requirements of the District, develop financing programs, administer the issuance of tax exempt bonds and, operate and maintain the assets of the community. Effective October 1, 2016</p>	
Trustee	4,350
Legal	20,000
<p>Hopping Green & Sams ("HGS"), provides on-going general counsel and legal representation. These lawyers are confronted with issues relating to public finance, public bidding, rulemaking, open meetings, public records, real property dedications, conveyances and contracts. In this capacity, this firm provides services as "local government lawyers" realizing that this type of local government is very limited in its scope – providing infrastructure and services to developments. For matters relating to monthly board meetings and pursuant to the fee agreement Effective October 1, 2016, HGS will charge the District the lesser of its standard hourly rate for the hours performing such work or a fee of \$1,600 per meeting, plus direct out-of-pocket expenses for travel costs, telephone, postage, and photocopying. HGS will also attend at least one meeting each year for which no travel time will be charged.</p>	
Engineering	15,000
<p>Giangrande Engineering provides a broad array of engineering, consulting and construction services to the District, which assists in crafting solutions with sustainability for the long-term interests of the community while recognizing the needs of government, the environment and maintenance of the District's facilities. Effective October 1, 2016</p>	
Audit	8,484
<p>The District is required to undertake an independent examination of its books, records and accounting procedures each year. This audit is conducted pursuant to Florida State Law and the rules of the Auditor General. Grau and Associates conducts the District audit and an annual 3% CPI increase has been included.</p>	
Arbitrage rebate calculation	1,250
<p>To ensure the District's compliance with all tax regulations, annual computations are necessary to calculate the arbitrage rebate liability. Grau and Associates conducts the annual arbitrage rebate calculation for the District.</p>	
Postage	750
<p>Mailing of agenda packages, overnight deliveries, correspondence, etc.</p>	
Legal advertising	2,500
<p>The District advertises for monthly meetings, special meetings, public hearings, public bids, etc.</p>	
Office supplies	250
<p>Accounting and administrative supplies.</p>	
Other current charges	750
<p>Miscellaneous charges including automated AP routing.</p>	

**HAMAL
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES**

EXPENDITURES (continued)

Annual special district fee	175
Annual fee paid to the Florida Department of Economic Opportunity.	
Insurance	7,861
The District carries public officials and general liability insurance with policies written by Preferred Governmental Insurance Trust. The limit of liability is set at \$1,000,000 per occurrence for general liability (\$2,000,000 general aggregate) and \$1,000,000 per occurrence for public officials liability (\$1,000,000 general aggregate).	
FASD annual dues	1,500
Pump station/equipment insurance	3,916
Reserve study	6,000
Website	705
ADA website compliance	210
Dissemination agent	1,000
Field operations	
Telephone	2,040
Service provided by AT&T for account number 561 681-0720 001 0458, which relates to the stormwater pump station. (cable/internet)	
Field operations management	30,000
Landscape maintenance	
The District contracted with King's Management Services, Inc. for general landscape maintenance services. The agreement may be extended for 12-month periods upon mutual consent of both parties. Should storm damage remediation be required, the work will be performed at the following rates: debris removal at a rate of \$25/man-hour, straighten and re-erect trees at a rate of \$50/tree, and irrigation repairs at a rate of \$55/man-hour.	
Mowing, edging, pruning & weed control	106,140
Turf, shrubbery & palm maintenance including mowing, edging, pruning & weed control	
Turf replacement \$0.90/square foot	15,000
Mulch	18,000
Insect, weed, fertilization	
Turf, shrubbery, palm trees, ground cover and flowers	54,962
Annuals removal, replacement and installation (including topsoil)	15,000
4" annuals, 2x/year (there are approximately 900 annuals)	
Tree pruning	26,523
Irrigation system maintenance	8,472
Kings Management provides irrigation repair services to the District at a cost of \$55/man hour. Does not include the cost of materials, which will be billed separately.	
Irrigation repairs	10,000
Capital outlay:	30,400
- Discussed expansion of landscape maintenance program	
- Briar Bay common area: landscape enhancements	
- Jog Road: median landscape enhancements	
- Other items to be determined by the Board	
Landscape replacement	20,000
Landscaping repairs and replacement throughout the District as needed.	

**HAMAL
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES**

EXPENDITURES (continued)

Preventative maintenance: pump station	11,100
<p>The District originally entered into an agreement with South Florida Utilities, Inc. (D.B.A. Lift Station Services) effective October 1, 2016 and includes:</p> <ul style="list-style-type: none"> - monthly generator inspections (\$1500) - quarterly pump, wet well and discharge bay inspections (\$9600) - an annual pipe intake and discharge inspection 	
Repair/maintenance: pump station	4,000
Lake maintenance	24,000
<p>The District entered into an agreement with Allstate Resource Management, Inc. effective October 1, 2016 for maintaining the District lakes. The current level of lake maintenance service is provided at a rate of \$1,800 per month (\$21,600 annually).</p>	
Fountain maintenance	28,000
<p>The District entered into an agreement with Allstate Resource Management, Inc. effective October 1, 2016 for quarterly preventative maintenance services for the 10 District fountains at a rate of \$895/quarter (\$3,580 annually). Pursuant to the agreement, additional repairs and services shall be billed at a rate of \$75, plus the cost of materials. \$150 minimum if a diver is required. An additional \$14,440 is included in the budget for repairs and electrical issues to the individual fountain units.</p>	
Holiday landscape lighting	7,500
<p>This covers the cost of holiday landscape lighting (LED).</p>	
Utilities	62,000
<p>Electricity for common areas of the District is provided by Florida Power & Light. Below are the District's account numbers and service addresses.</p>	
Account Number	Service Address
31009-63366	6261 Hammock Park Rd. #Fountain
38117-48171	3691 Hamilton Key #Fountain
54811-00112	N Jog Rd. #E/O-1MI N/O Okee @ Pleasant Rd.
77982-33065	3696 Hamilton Key # Pump
31921-53512	3901 Hamilton Key Lake #1
34938-11511	3370 Celebration Blvd. Lake #6
52844-10445	3001 Celebration Blvd. #Pump
53794-76400	3301 Bollard Rd. Lake #9
54953-44409	3411 Briar Bay Blvd. Lake #4
56036-75405	3150 Celebration Blvd. Lake #8
74421-67404	3151 Celebration Blvd. Lake #7
75372-38318	3690 Hamilton Key Lake #2
90995-65237	3270 Celebration Blvd. # Pump
02941-07149	3690 North Jog Rd. # Pump 1 Hamal
Wall maintenance	15,000
Contingency	10,600
<p>This category is for unexpected, non-budgeted expenditures that the District may incur</p>	
Property appraiser	1,141
<p>The property appraiser's fees are \$150.00 plus \$.75 per parcel.</p>	
Information system services	2,030
<p>The Palm Beach County ISS fee is based on total amount levied on-roll and for amounts up \$1,450,000 it is \$2,030.</p>	
Tax collector	6,109
<p>The tax collector's fees are 1% of the on-roll assessment.</p>	
Total expenditures	\$ 634,302

**HAMAL
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND SERIES 2021 BUDGET (REFUNDED SERIES 2017)
FISCAL YEAR 2023**

	Fiscal Year 2022				Proposed Budget FY 2023
	Adopted Budget FY 2022	Actual through 3/31/2022	Projected through 9/30/2022	Total Actual & Projected	
REVENUE					
Assessment levy - gross	\$ 740,576				\$ 740,175
Allowable discounts (4%)	(29,623)				(29,607)
Assessment levy - net	710,953	\$ 671,646	\$ 39,307	\$ 710,953	710,568
Prepayments	-	-	3,160	3,160	-
Interest	-	7	-	7	-
Total revenue	710,953	671,653	42,467	714,120	710,568
EXPENDITURES					
Debt service					
Principal 5/1	589,000	-	589,000	589,000	600,000
Principal prepayment	-	-	-	-	4,000
Interest 11/1	27,012	27,012	-	27,012	60,027
Interest 5/1	60,027	-	60,027	60,027	54,482
Total debt service	676,039	27,012	649,027	676,039	718,509
Other fees & charges					
Tax collector	7,406	7,614	-	7,614	7,402
Costs of issuance	-	7,475	-	7,475	-
Total other fees & charges	7,406	15,089	-	15,089	7,402
Total expenditures	683,445	42,101	649,027	691,128	725,911
Net increase/(decrease) in fund balance	27,508	629,552	(606,560)	22,992	(15,343)
Beginning fund balance (unaudited)	(431,273)	62,385	691,937	62,385	85,377
Ending fund balance (projected)	\$(403,765)	\$ 691,937	\$ 85,377	\$ 85,377	70,034
Use of fund balance:					
Interest expense - November 1, 2023					(48,872)
Projected fund balance surplus/(deficit) as of September 30, 2023					\$ 21,162

Special Assessment Refunding Bonds, Series 2021

\$6,420,000

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I
11/01/2022	-	-	60,027.00	60,027.00
05/01/2023	600,000.00	1.870%	54,482.45	654,482.45
11/01/2023	-	-	48,872.45	48,872.45
05/01/2024	611,000.00	1.870%	48,872.45	659,872.45
11/01/2024	-	-	43,159.60	43,159.60
05/01/2025	623,000.00	1.870%	43,159.60	666,159.60
11/01/2025	-	-	37,334.55	37,334.55
05/01/2026	635,000.00	1.870%	37,334.55	672,334.55
11/01/2026	-	-	31,397.30	31,397.30
05/01/2027	647,000.00	1.870%	31,397.30	678,397.30
11/01/2027	-	-	25,347.85	25,347.85
05/01/2028	659,000.00	1.870%	25,347.85	684,347.85
11/01/2028	-	-	19,186.20	19,186.20
05/01/2029	671,000.00	1.870%	19,186.20	690,186.20
11/01/2029	-	-	12,912.35	12,912.35
05/01/2030	684,000.00	1.870%	12,912.35	696,912.35
11/01/2030	-	-	6,516.95	6,516.95
05/01/2031	697,000.00	1.870%	6,516.95	703,516.95
Total	\$5,827,000.00	-	\$563,963.95	\$6,390,963.95

**HAMAL
COMMUNITY DEVELOPMENT DISTRICT
ASSESSMENT COMPARISON
FISCAL YEAR 2023**

Product	Total Projected Units	Proposed FY 2023			% Change FY 2022' to FY 2023'
		Series 2021 Debt Service Assessment	O & M Assessment	Total Proposed Assessment	
Condos	288	\$ 401.36	\$ 376.70	\$ 778.06	4.94%
Townhomes	331	441.09	376.70	817.79	4.69%
SF 30' & 40'	309	682.31	538.12	1,220.43	4.48%
SF 50'	229	682.31	538.12	1,220.43	4.48%
SF 70'	164	682.31	538.12	1,220.43	4.48%
	<u>1,321</u>				

Product	Total Projected Units	Adopted FY 2022 - Detail		
		Series 2021 Debt Service Assessment	O & M Assessment	Total Assessment
Condos	288	\$ 401.36	\$ 340.04	\$ 741.40
Townhomes	331	441.09	340.04	781.13
SF 30' & 40'	309	682.31	485.76	1,168.07
SF 50'	229	682.31	485.76	1,168.07
SF 70'	164	682.31	485.76	1,168.07
	<u>1,321</u>			

HAMAL
COMMUNITY DEVELOPMENT DISTRICT

8A

Public Notice



Published in The Palm Beach Post on August 19, 2022

Location

Palm Beach County,

Notice

Notice of FY23 Budget and Assessment Hearings

HAMAL COMMUNITY DEVELOPMENT DISTRICT

NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2022/2023 BUDGET; NOTICE OF PUBLIC HEARING TO CONSIDER THE IMPOSITION OF OPERATIONS AND MAINTENANCE SPECIAL ASSESSMENTS, ADOPTION OF AN ASSESSMENT ROLL, AND THE LEVY, COLLECTION, AND ENFORCEMENT OF THE SAME; AND NOTICE OF REGULAR BOARD OF SUPERVISORS' MEETING.

Upcoming Public Hearings, and Regular Meeting

The Board of Supervisors ("Board") for the Hamal Community Development District ("District") will hold the following two public hearings and a regular meeting:

DATE: September 12, 2022
 TIME: 6:00 p.m.
 LOCATION: Briar Bay Clubhouse
 3400 Celebration Blvd.
 West Palm Beach, Florida 33411

The first public hearing is being held pursuant to Chapter 190, Florida Statutes, to receive public comment and objections on the District's proposed budget ("**Proposed Budget**") for the fiscal year beginning October 1, 2022 and ending September 30, 2023 ("**Fiscal Year 2022/2023**"). The second public hearing is being held pursuant to Chapters 190 and 197, Florida Statutes, to consider the imposition of operations and maintenance special assessments ("**O&M Assessments**") upon the lands located within the District, to fund the Proposed Budget for Fiscal Year 2022/2023; to consider the adoption of an assessment roll; and, to provide for the levy, collection, and enforcement of assessments. At the conclusion of the hearings, the Board will, by resolution, adopt a budget and levy O&M Assessments as finally approved by the Board. A Board meeting of the District will also be held where the Board may consider any other District business.

Description of Assessments

The District imposes O&M Assessments on benefitted property within the District for the purpose of funding the District's general administrative, operations, and maintenance budget. A geographic depiction of the property potentially subject to the proposed O&M Assessments is identified in the map attached hereto. The table below shows the schedule of the proposed O&M Assessments, which are subject to change at the hearing:

Land Use	Total # of Units / Acres	Equivalent Assessment Unit Factor	Annual O&M Assessment ⁽¹⁾
Condo/Townhome	619	0.70	\$376.70
Single Family	702	1.00	\$538.12

¹ Collected on the Palm Beach County annual real estate tax bill

The proposed O&M Assessments as stated include collection costs and/or early payment discounts, which Palm Beach County ("**County**") may impose on assessments that are collected on the County tax bill. Moreover, pursuant to Section 197.3632(4), Florida Statutes, the lien amount shall serve as the "maximum rate" authorized by law for O&M Assessments, such that no assessment hearing shall be held, or notice provided in future years, unless the assessments are proposed to be increased or another criterion within Section 197.3632(4), Florida Statutes, is met. Note that the O&M Assessments do not include any debt service assessments previously levied by the District and due to be collected for Fiscal Year 2022/2023.

For Fiscal Year 2022/2023, the District intends to have the County tax collector collect the assessments imposed on all benefitted property. It is important to pay your assessment because failure to pay will cause a tax certificate to be issued against the property which may result in loss of title, or for direct billed assessments, may result in a foreclosure action, which also may result in a loss of title. The District's decision to collect assessments on the tax roll or by direct billing does not preclude the District from later electing to collect those or other assessments in a different manner at a future time.

Additional Provisions

The public hearings and meeting are open to the public and will be conducted in accordance with the provisions of Florida law. A copy of the Proposed Budget, proposed assessment roll, and the agenda for the hearings and meeting may be obtained at the offices of the District Manager, located at 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, Ph: (561) 571-0010 ("**District Manager's Office**"), during normal business hours. The public hearings and meeting may be continued to a date, time, and place to be specified on the record at the hearings or meeting. There may be occasions when staff or board members may participate by speaker telephone.

Any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager's Office.

Please note that all affected property owners have the right to appear at the public hearings and meeting and may also file written objections with the District Manager's Office within twenty days of publication of this notice. Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearings or meeting is advised that person will need a record of proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.



Public Notice



Published in The Palm Beach Post on August 26, 2022

Location

Palm Beach County,

Notice

Notice of FY23 Budget and Assessment Hearings

HAMAL COMMUNITY DEVELOPMENT DISTRICT

NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2022/2023 BUDGET; NOTICE OF PUBLIC HEARING TO CONSIDER THE IMPOSITION OF OPERATIONS AND MAINTENANCE SPECIAL ASSESSMENTS, ADOPTION OF AN ASSESSMENT ROLL, AND THE LEVY, COLLECTION, AND ENFORCEMENT OF THE SAME; AND NOTICE OF REGULAR BOARD OF SUPERVISORS' MEETING.

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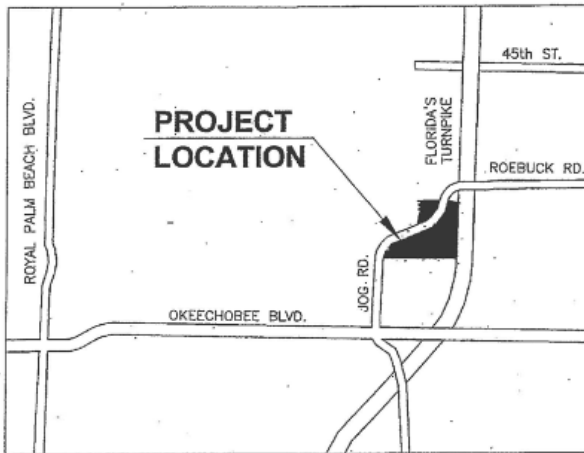
For Fiscal Year 2022/2023, the District intends to have the County tax collector collect the assessments imposed on all benefitted property. It is important to pay your assessment because failure to pay will cause a tax certificate to be issued against the property which may result in loss of title, or for direct billed assessments, may result in a foreclosure action, which also may result in a loss of title. The District's decision to collect assessments on the tax roll or by direct billing does not preclude the District from later electing to collect those or other assessments in a different manner at a future time.

Additional Provisions

The public hearings and meeting are open to the public and will be conducted in accordance with the provisions of Florida law. A copy of the Proposed Budget, proposed assessment roll, and the agenda for the hearings and meeting may be obtained at the offices of the District Manager, located at 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, Ph: (561) 571-0010 ("**District Manager's Office**"), during normal business hours. The public hearings and meeting may be continued to a date, time, and place to be specified on the record at the hearings or meeting. There may be occasions when staff or board members may participate by speaker telephone.

Any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager's Office.

Please note that all affected property owners have the right to appear at the public hearings and meeting and may also file written objections with the District Manager's Office within twenty days of publication of this notice. Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearings or meeting is advised that person will need a record of proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.



HAMAL
COMMUNITY DEVELOPMENT DISTRICT

8B

RESOLUTION 2022-10

A RESOLUTION OF THE BOARD OF SUPERVISORS OF HAMAL COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 2022/2023; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Hamal Community Development District ("**District**") is a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District; and

WHEREAS, the District is located in City of West Palm Beach, Palm Beach County, Florida ("**County**"); and

WHEREAS, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District's adopted capital improvement plan and Chapter 190, *Florida Statutes*; and

WHEREAS, the Board of Supervisors ("**Board**") of the District hereby determines to undertake various operations and maintenance and other activities described in the District's budget ("**Adopted Budget**") for the fiscal year beginning October 1, 2022 and ending September 30, 2023 ("**Fiscal Year 2022/2023**"), attached hereto as **Exhibit "A"**, and incorporated by reference herein; and

WHEREAS, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the Adopted Budget; and

WHEREAS, the provision of such services, facilities, and operations is a benefit to lands within the District; and

WHEREAS, Chapter 190, *Florida Statutes*, provides that the District may impose special assessments on benefitted lands within the District; and

WHEREAS, it is in the best interests of the District to proceed with the imposition of the special assessments for operations and maintenance in the amount set forth in the Adopted Budget; and

WHEREAS, the District has previously levied an assessment for debt service, which the District desires to collect for Fiscal Year 2022/2023; and

WHEREAS, Chapter 197, *Florida Statutes*, provides a mechanism pursuant to which such special assessments may be placed on the tax roll and collected by the local tax collector ("**Uniform Method**"), and the District has previously authorized the use of the Uniform Method by, among other things, entering into agreements with the Property Appraiser and Tax Collector of the County for that purpose; and

WHEREAS, it is in the best interests of the District to adopt the Assessment Roll of the Hamal Community Development District ("**Assessment Roll**") attached to this Resolution as **Exhibit "B"** and incorporated as a material part of this Resolution by this reference, and to certify the Assessment Roll to the County Tax Collector pursuant to the Uniform Method; and

WHEREAS, it is in the best interests of the District to permit the District Manager to amend the Assessment Roll, certified to the County Tax Collector by this Resolution, as the Property Appraiser updates the property roll for the County, for such time as authorized by Florida law.

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

SECTION 1. BENEFIT & ALLOCATION FINDINGS. The Board hereby finds and determines that the provision of the services, facilities, and operations as described in **Exhibit "A"** confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the cost of the assessments. The allocation of the assessments to the specially benefitted lands, as shown in **Exhibits "A" and "B,"** is hereby found to be fair and reasonable.

SECTION 2. ASSESSMENT IMPOSITION. Pursuant to Chapters 190 and 197, *Florida Statutes*, and using the procedures authorized by Florida law for the levy and collection of special assessments, a special assessment for operation and maintenance is hereby imposed and levied on benefitted lands within the District, and in accordance with **Exhibits "A" and "B."** The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the "maximum rate" authorized by law for operation and maintenance assessments.

SECTION 3. COLLECTION. The collection of the operation and maintenance special assessments and previously levied debt service assessments shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method, as indicated on **Exhibits "A" and "B."** The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select

collection methods in any given year, regardless of past practices.

SECTION 4. ASSESSMENT ROLL. The Assessment Roll, attached to this Resolution as **Exhibit “B,”** is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the District.

SECTION 5. ASSESSMENT ROLL AMENDMENT. The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution, and shall amend the Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll. After any amendment of the Assessment Roll, the District Manager shall file the updates in the District records.

SECTION 6. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

SECTION 7. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

PASSED AND ADOPTED this 12th day of September, 2022.

ATTEST:

**HAMAL COMMUNITY
DEVELOPMENT DISTRICT**

Cindy Cerbone
Assistant Secretary

Joe Petrick
Chairperson, Board of Supervisors

Exhibit A: FY 2023 Budget

Exhibit B: FY 2023 Assessment Roll

Exhibit A: FY 2023 Budget

Exhibit B: FY 2023 Assessment Roll

HAMAL
COMMUNITY DEVELOPMENT DISTRICT

9

TEMPLATE FOR LOCAL GOVERNMENTS AND SPECIAL DISTRICTS FOR PERFORMING A STORMWATER NEEDS ANALYSIS PURSUANT TO SECTION 5 OF SECTION 403.9302, FLORIDA STATUTES

INTRODUCTION

As part of the 2021 regular session, the Legislature recognized the need for a long-term planning process for stormwater and wastewater. Section 403.9302, Florida Statutes, requires a 20-year needs analysis from the local governments providing stormwater services. Because this planning document is forward-looking, it will necessarily include a large number of assumptions about future actions. These assumptions should be based on any available information coupled with best professional judgment of the individuals completing the document.

Completing this template by June 30, 2022, will fulfill the statutory requirements for the first round of 20-year needs analyses for stormwater. The template was generated by EDR in cooperation with local governments, Special Districts, the Florida Department of Environmental Protection (DEP), the Water Management Districts, the Florida Stormwater Association, private consultants, and others. Use of this tool will help ensure that information is compiled consistently for the Office of Economic & Demographic Research's (EDR) report to the Legislature.

For the purposes of this document, a stormwater management program and a stormwater management system are as defined in statute (s. 403.031(15) and (16), F.S., respectively; language provided here: <https://www.flsenate.gov/Laws/Statutes/2021/403.031>). Plainly speaking, the "program" is the institutional framework whereby stormwater management activities (MS4 NPDES permit activities, and other regulatory activities, construction, operation and maintenance, etc.) are carried out by the public authority. The "system" comprises the physical infrastructure that is owned and/or operated by the local government or special district that specifically is intended to control, convey or store stormwater runoff for treatment and flood protection purposes.

For the purposes of this document, the following guiding principles have been adopted:

- Stormwater systems or facilities owned and operated by any of the following are excluded from reporting requirements for local governments and special districts:
 - o Private entities or citizens
 - o Federal government
 - o State government, including the Florida Department of Transportation (FDOT)
 - o Water Management Districts
 - o School districts
 - o State universities or Florida colleges
- Local government expenditures associated with routine operation and maintenance are fully funded prior to commencing new projects and initiatives.
- Local government submissions will include the activities of dependent special districts. Only independent special districts report separately. For a list of all special districts in the state and their type (*i.e.*, dependent or independent), please see the Department of Economic Opportunity's Official List of Special Districts at the following link: <http://specialdistrictreports.floridajobs.org/webreports/alphalist.aspx>.
- With respect to federal and state statutes and rulemaking, current law and current administration prevails throughout the 20-year period. In other words, the state's present legal framework (*i.e.*, the status quo) continues throughout the period.

GENERAL INSTRUCTIONS FOR USING THE TEMPLATE

Instructions for submitting the template are still under development. Additional information regarding submission and answers to frequently asked questions will be posted on EDR’s website, along with other useful materials, here: <http://edr.state.fl.us/Content/natural-resources/stormwaterwastewater.cfm>

The statutory language forms the titles for each part. This template asks that you group your recent and projected expenditures in prescribed categories. A detailed list of the categories is provided in part 5.0.

The same project should not appear on multiple tables in the jurisdiction’s response unless the project’s expenditures are allocated between those tables. All expenditures should be reported in \$1,000s (*e.g.*, five hundred thousand dollars should be reported as \$500).

For any jurisdiction that is contracting with another jurisdiction where both could be reporting the same expenditure, please contact EDR for additional guidance. In situations where a reporting jurisdiction contracts with a non-reporting jurisdiction, (*i.e.*, FDOT, the water management districts, the state or federal government), the reporting jurisdiction should include the expenditures.

When reporting cost information, please only include the expenditures that have flowed, are flowing, or will likely flow through your jurisdiction’s budget. While necessary to comply with the statute, the concept of “future expenditures” should be viewed as an expression of identified needs.

These projections are necessarily speculative and do not represent a firm commitment to future budget actions by the jurisdiction.

This Excel workbook contains three worksheets for data entry. (Along the bottom of the screen, the three tabs are highlighted green.) Empty cells with visible borders are unlocked for data entry. In the first tab, titled "Background through Part 4," the information requested is either text, a dropdown list (*e.g.*, Yes or No), or a checkbox. The next tab, "Part 5 through Part 8," contains tables for expenditure or revenue data as well as some follow-up questions that may have checkboxes, lists, or space for text.

In Part 5 and Part 6, the expenditure tables have space for up to 5 projects. More projects can be listed in the "Additional Projects" tab. This tab contains a table with space for up to 200 additional projects. In order for these additional projects and expenditures to be correctly classified and included in the final totals, each project must be assigned a Project Type and Funding Source Type the from the dropdown lists in columns B and C.

Links to Template Parts:

[Background Information](#)

[Part 1](#)

[Part 2](#)

[Part 3](#)

[Part 4](#)

[Part 5](#)

[Part 6](#)

[Part 7](#)

[Part 8](#)

[Additional Projects - This table contains additional rows for projects that do not fit into the main tables in Parts 5 and 6](#)

Background Information

Please provide your contact and location information, then proceed to the template on the next sheet.

Name of Local Government:	Hamal Community Development District
Name of stormwater utility, if applicable:	
Contact Person	
Name:	Cindy Cerbone
Position/Title:	District Manager
Email Address:	cerbonec@whhassociates.com
Phone Number:	561-571-0010

Indicate the Water Management District(s) in which your service area is located.

- Northwest Florida Water Management District (NFWFMD)
- Suwannee River Water Management District (SRWMD)
- St. Johns River Water Management District (SJRWMD)
- Southwest Florida Water Management District (SWFWMD)
- South Florida Water Management District (SFWMD)

Indicate the type of local government:

- Municipality
- County
- Independent Special District

Part 1.0 Detailed description of the stormwater management program (Section 403.9302(3)(a), F.S.)

The stormwater management program, as defined in the Introduction, includes those activities associated with the management, operation and maintenance, and control of stormwater and stormwater management systems, including activities required by state and federal law. The detailed program description is divided into multiple subparts consisting of narrative and data fields.

Part 1.1 Narrative Description:

Please provide a brief description of the current institutional strategy for managing stormwater in your jurisdiction. Please include any mission statement, divisions or departments dedicated solely or partly to managing stormwater, dedicated funding sources, and other information that best describes your approach to stormwater:

The Hamal Community Development District (HCDD) is comprised of a 275 acre developed residential community that is built out. The HCDD resides within the limits of the Northern Palm Beach County Improvement District's Unit of Development No. 4. HCDD is charged with provision of infrastructure and services fo the purpose of surface water control within its limits. HCDD utilizes contracted thrid party vendors to provide stormwater management services.

On a scale of 1 to 5, with 5 being the highest, please indicate the importance of each of the following goals for your program:

0	1	2	3	4	5	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Drainage & flood abatement (such as flooding events associated with rainfall and hurricanes)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Water quality improvement (TMDL Process/BMAPs/other)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Reduce vulnerability to adverse impacts from flooding related to increases in frequency and duration of rainfall events, storm surge and sea level rise
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Other:
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Part 1.2 Current Stormwater Program Activities:

Please provide answers to the following questions regarding your stormwater management program.

- Does your jurisdiction have an NPDES Municipal Separate Storm Sewer System (MS4) Permit?

If yes, is your jurisdiction regulated under Phase I or Phase II of the NPDES Program:
- Does your jurisdiction have a dedicated stormwater utility?

If no, do you have another funding mechanism?

If yes, please describe your funding mechanism.

Funding is through non-advolverum assessments.
- Does your jurisdiction have a Stormwater Master Plan or Plans?

If Yes:

How many years does the plan(s) cover?

Are there any unique features or limitations that are necessary to understand what the plan does or does not address?

Master plan as permitted by the SFWMD for water quality and water quantity requirements.

Please provide a link to the most recently adopted version of the document (if it is published online):
- Does your jurisdiction have an asset management (AM) system for stormwater infrastructure?

If Yes, does it include 100% of your facilities?

If your AM includes less than 100% of your facilities, approximately what percent of your facilities are included?

- Does your stormwater management program implement the following (answer Yes/No):

A construction sediment and erosion control program for new construction (plans review and/or inspection)?	No
An illicit discharge inspection and elimination program?	No
A public education program?	No
A program to involve the public regarding stormwater issues?	Yes
A “housekeeping” program for managing stormwater associated with vehicle maintenance yards, chemical storage, fertilizer management, etc. ?	Yes
A stormwater ordinance compliance program (<i>i.e.</i> , for low phosphorus fertilizer)?	No
Water quality or stream gage monitoring?	No
A geospatial data or other mapping system to locate stormwater infrastructure (GIS, etc.)?	Yes
A system for managing stormwater complaints?	Yes
Other specific activities?	

Notes or Comments on any of the above:

HCDD is fully developed.

Part 1.3 Current Stormwater Program Operation and Maintenance Activities

Please provide answers to the following questions regarding the operation and maintenance activities undertaken by your stormwater management program.

- Does your jurisdiction typically assume maintenance responsibility for stormwater systems associated with new private development (*i.e.*, systems that are dedicated to public ownership and/or operation upon completion)?

No

Notes or Comments on the above:

- Does your stormwater operation and maintenance program implement any of the following (answer Yes/No):

Routine mowing of turf associated with stormwater ponds, swales, canal/lake banks, etc. ?	Yes
Debris and trash removal from pond skimmers, inlet grates, ditches, etc. ?	Yes
Invasive plant management associated with stormwater infrastructure?	Yes
Ditch cleaning?	Yes
Sediment removal from the stormwater system (vector trucks, other)?	Yes
Muck removal (dredging legacy pollutants from water bodies, canal, etc.)?	Yes
Street sweeping?	No
Pump and mechanical maintenance for trash pumps, flood pumps, alum injection, etc. ?	Yes
Non-structural programs like public outreach and education?	No
Other specific routine activities?	

Part 2. Detailed description of the stormwater management system and its facilities and projects (continued Section 403.9302(3)(a), F.S.)

A stormwater management system, as defined in the Introduction, includes the entire set of site design features and structural infrastructure for collection, conveyance, storage, infiltration, treatment, and disposal of stormwater. It may include drainage improvements and measures to prevent streambank channel erosion and habitat degradation. This section asks for a summary description of your stormwater management system. It is not necessary to provide geospatial asset data or a detailed inventory. For some, it may be possible to gather the required data from your Asset Management (AM) system. For others, data may be gathered from sources such as an MS4 permit application, aerial photos, past or ongoing budget investments, water quality projects, or any other system of data storage/management that is employed by the jurisdiction.

Please provide answers to the following questions regarding your stormwater system inventory. Enter zero (0) if your system does not include the component.

	Number	Unit of Measurement
Estimated feet or miles of buried culvert:	6,994.00	Feet
Estimated feet or miles of open ditches/conveyances (lined and unlined) that are maintained by the stormwater program:	n/a	Miles
Estimated number of storage or treatment basins (<i>i.e.</i> , wet or dry ponds):	9	
Estimated number of gross pollutant separators including engineered sediment traps such as baffle boxes, hydrodynamic separators, <i>etc.</i> :	n/a	
Number of chemical treatment systems (<i>e.g.</i> , alum or polymer injection):	n/a	
Number of stormwater pump stations:	1	
Number of dynamic water level control structures (<i>e.g.</i> , operable gates and weirs that control canal water levels):	n/a	
Number of stormwater treatment wetland systems:	n/a	
Other:		

Notes or Comments on any of the above:

HCDD was permitted with 80.7 acres of wet detention areas.

Which of the following green infrastructure best management practices do you use to manage water flow and/or improve water quality (answer Yes/No):

Best Management Practice	Current	Planned
Tree boxes	No	No
Rain gardens	No	No
Green roofs	No	No
Pervious pavement/pavers	No	No
Littoral zone plantings	Yes	No
Living shorelines	No	No
Other Best Management Practices:		

Please indicate which resources or documents you used when answering these questions (check all that apply).

- Asset management system
 - GIS program
 - MS4 permit application
 - Aerial photos
 - Past or ongoing budget investments
 - Water quality projects
- Other(s):
- SFWMD Permit Files

Part 3. The number of current and projected residents served calculated in 5-year increments (Section 403.9302(3)(b), F.S.)

Counties and municipalities: Instead of requiring separate population projections, EDR will calculate the appropriate population estimates for each municipality or the unincorporated area of the county. If your service area is less than or more than your local government’s population, please describe in the first text box provided below for part 4.0.

Independent Special Districts:

If an independent special district’s boundaries are completely aligned with a county or a municipality, identify that jurisdiction here:

Any independent special district whose boundaries do not coincide with a county or municipality must submit a GIS shapefile with the current and projected service area. EDR will calculate the appropriate population estimates based on that map. Submission of this shapefile also serves to complete Part 4.0 of this template.

Part 4.0 The current and projected service area for the stormwater management program or stormwater management system (Section 403.9302(3)(c), F.S.)

Rather than providing detailed legal descriptions or maps, this part of the template is exception-based. In this regard, if the stormwater service area is less than or extends beyond the geographic limits of your jurisdiction, please explain.

Similarly, if your service area is expected to change within the 20-year horizon, please describe the changes (e.g., the expiration of an interlocal agreement, introduction of an independent special district, etc.).

[Proceed to Part 5](#)

Part 5.0 The current and projected cost of providing services calculated in 5-year increments (Section 403.9302(3)(d), F.S.)

Given the volume of services, jurisdictions should use the template’s service groupings rather than reporting the current and projected cost of each individual service. Therefore, for the purposes of this document, “services” means:

1. Routine operation and maintenance (inclusive of the items listed in Part 1.3 of this document, ongoing administration, and non-structural programs)
2. Expansion (that is, improvement) of a stormwater management system.

Expansion means new work, new projects, retrofitting, and significant upgrades. Within the template, there are four categories of expansion projects.

1. Flood protection, addressed in parts 5.2 and 5.3... this includes capital projects intended for flood protection/flood abatement
2. Water quality, addressed in part 5.2 and 5.3... this includes stormwater projects related to water quality improvement, such as BMAPs; projects to benefit natural systems through restoration or enhancement; and stormwater initiatives that are part of aquifer recharge projects
3. Resiliency, addressed in part 5.4... this includes all major stormwater initiatives that are developed specifically to address the effects of climate change, such as sea level rise and increased flood events
4. End of useful life replacement projects, addressed in part 6.0... this includes major expenses associated with the replacement of aging infrastructure

While numbers 3 and 4 have components that would otherwise fit into the first two categories, they are separately treated given their overall importance to the Legislature and other policymakers.

Expansion projects are further characterized as currently having either a committed funding source or no identified funding source. Examples of a committed funding source include the capacity to absorb the project’s capital cost within current budget levels or forecasted revenue growth; financing that is underway or anticipated (bond or loan); known state or federal funding (appropriation or grant); special assessment; or dedicated cash reserves for future expenditure.

All answers should be based on local fiscal years (LFY, beginning October 1 and running through September 30). Please use nominal dollars for each year, but include any expected cost increases for inflation or population growth. Please check the EDR website for optional growth rate schedules that may be helpful.

If you have more than 5 projects in a particular category, please use the "Additional Projects" tab. There, you can use dropdown lists to choose the project category and whether there is a committed funding source, then enter the project name and expenditure amounts.

Part 5.1 Routine Operation and Maintenance

Please complete the table below, indicating the cost of operation and maintenance activities for the current year and subsequent five-year increments throughout the 20-year horizon. Your response to this part should exclude future initiatives associated with resiliency or major expenses associated with the replacement of aging infrastructure; these activities are addressed in subparts 5.4 and 6.0. However, do include non-structural programs like public outreach and education in this category.

If specific cost data is not yet available for the current year, the most recent (2020-21) O&M value can be input into the optional growth rate schedules (available on EDR’s website as an Excel workbook). The most recent O&M value can be grown using the provided options for inflation, population growth, or some other metric of your choosing. If the growth in your projected total O&M costs is more than 15% over any five-year increment, please provide a brief explanation of the major drivers.

Routine Operation and Maintenance

Expenditures (in \$thousands)

	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
Operation and Maintenance Costs	425	\$ 480.85	\$ 544.04	\$ 615.53	\$ 787.93

Brief description of growth greater than 15% over any 5-year period:

Part 5.2 Future Expansion (Committed Funding Source)

Please list expansion projects and their associated costs for the current year and subsequent five-year increments throughout the 20-year planning horizon. In this section, include stormwater system expansion projects or portions of projects with a committed funding source. If you include a portion of a project that is not fully funded, the project’s remaining cost must be included in part 5.3, Expansion Projects with No Identified Funding Source.

Though many, if not most, stormwater projects benefit both flood protection and water quality, please use your best judgment to either allocate costs or simply select the primary purpose from the two categories below.

5.2.1 Flood Protection (Committed Funding Source): Provide a list of all scheduled new work, retrofitting and upgrades related to flood protection/flood abatement. Include infrastructure such as storage basins, piping and other conveyances, land purchases for stormwater projects, *etc.* Also include major hardware purchases such as vactor/jet trucks.

5.2.2 Water Quality Projects (Committed Funding Source): Please provide a list of scheduled water quality projects in your jurisdiction, such as treatment basins, alum injection systems, green infrastructure, water quality retrofits, *etc.*, that have a direct stormwater component. The projected expenditures should reflect only those costs.

- If you are party to an adopted BMAP, please include the capital projects associated with stormwater in this table. Include BMAP project number, cost to your jurisdiction, and year(s) that capital improvement costs are to be incurred. For reference, DEP publishes a complete list of adopted BMAP projects as an appendix in their Annual STAR Report.

Expansion Projects with a Committed Funding Source

5.2.1 Flood Protection

Expenditures (in \$thousands)

Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
n/a					
n/a					
n/a					
n/a					
n/a					

5.2.2 Water Quality

Expenditures (in \$thousands)

Project Name (or, if applicable, BMAP Project Number or ProjID)	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
n/a					
n/a					
n/a					
n/a					
n/a					

Part 5.3 Future Expansion with No Identified Funding Source

Please provide a list of known expansion projects or anticipated need(s) without formal funding commitments(s), formal pledges, or obligations. If you included a portion of a project that was partially covered by a committed source in part 5.2 above, list the projects and their remaining costs below.

5.3.1 Future Flood Protection with No Identified Funding Source: Please provide a list of future flood protection/flood abatement projects, associated land purchases, or major hardware purchases that are needed in your jurisdiction over the next 20 years. Future needs may be based on Master Plans, Comprehensive Plan Elements, Water Control Plans, areas of frequent flooding, hydrologic and hydraulic modeling, public safety, increased frequency of maintenance, desired level of service, flooding complaints, etc.

5.3.2 Future Water Quality Projects with no Identified Funding Source: Please provide a list of future stormwater projects needed in your jurisdiction over the next 20 years that are primarily related to water quality issues. Future needs may be based on proximity to impaired waters or waters with total maximum daily loads (TMDLs), BMAPs, state adopted Restoration Plans, Alternative Restoration Plans, or other local water quality needs.

- If you are party to an adopted BMAP, please list capital projects associated with stormwater. Include BMAP project number, cost to your jurisdiction, and year(s) that capital improvement costs are to be incurred.
- List other future water quality projects, including those in support of local water quality goals as well as those identified in proposed (but not yet adopted) BMAPs.

Expansion Projects with No Identified Funding Source

5.3.1 Flood Protection

Expenditures (in \$thousands)

Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
n/a					
n/a					
n/a					
n/a					
n/a					

5.3.2 Water Quality

Expenditures (in \$thousands)

Project Name (or, if applicable, BMAP Project Number or ProjID)	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
n/a					
n/a					
n/a					
n/a					
n/a					

Please indicate which resources or documents you used to complete table 5.3 (check all that apply).

<input type="checkbox"/>	Stormwater Master Plan
<input type="checkbox"/>	Basin Studies or Engineering Reports
<input type="checkbox"/>	Adopted BMAP
<input type="checkbox"/>	Adopted Total Maximum Daily Load
<input type="checkbox"/>	Regional or Basin-specific Water Quality Improvement Plan or Restoration Plan
	Specify:
<input checked="" type="checkbox"/>	Other(s): N/A; fully developed area

Part 5.4 Stormwater projects that are part of resiliency initiatives related to climate change

Please list any stormwater infrastructure relocation or modification projects and new capital investments specifically needed due to sea level rise, increased flood events, or other adverse effects of climate change. When aggregating, include O&M costs for these future resiliency projects and investments in this table (not in part 5.1). If your jurisdiction participates in a Local Mitigation Strategy (LMS), also include the expenditures associated with your stormwater management system in this category (for example, costs identified on an LMS project list).

Resiliency Projects with a Committed Funding Source

Expenditures (in \$thousands)

Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
n/a					
n/a					
n/a					
n/a					
n/a					

Resiliency Projects with No Identified Funding Source

Expenditures (in \$thousands)

Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
n/a					
n/a					
n/a					
n/a					
n/a					

- Has a vulnerability assessment been completed for your jurisdiction’s storm water system?
 - If no, how many facilities have been assessed?
- Does your jurisdiction have a long-range resiliency plan of 20 years or more?
 - If yes, please provide a link if available:
 - If no, is a planning effort currently underway?

Part 6.0 The estimated remaining useful life of each facility or its major components (Section 403.9302(3)(e), F.S.)

Rather than reporting the exact number of useful years remaining for individual components, this section is constructed to focus on infrastructure components that are targeted for replacement and will be major expenses within the 20-year time horizon. Major replacements include culverts and pipe networks, control structures, pump stations, physical/biological filter media, etc. Further, the costs of retrofitting when used in lieu of replacement (such as slip lining) should be included in this part. Finally, for the purposes of this document, it is assumed that open storage and conveyance systems are maintained (as opposed to replaced) and have an unlimited service life.

In order to distinguish between routine maintenance projects and the replacement projects to be included in this part, only major expenses are included here. A major expense is defined as any single replacement project greater than 5% of the jurisdiction's total O&M expenditures over the most recent five-year period (such as a project in late 2021 costing more than 5% of the O&M expenditures for fiscal years 2016-2017 to 2020-2021).

If you have more than 5 projects in a particular category, please use the "Additional Projects" tab. There, you can use dropdown lists to choose the project category and whether there is a committed funding source, then enter the project name and expenditure amounts.

End of Useful Life Replacement Projects with a Committed Funding Source

Project Name	Expenditures (in \$thousands)				
	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
n/a					
n/a					
n/a					
n/a					
n/a					

End of Useful Life Replacement Projects with No Identified Funding Source

Project Name	Expenditures (in \$thousands)				
	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
n/a					
n/a					
n/a					
n/a					
n/a					

Part 7.0 The most recent 5-year history of annual contributions to, expenditures from, and balances of any capital account for maintenance or expansion of any facility or its major components. (Section 403.9302(3)(f), F.S.)

This part of the template also addresses a portion of s. 403.9302(3)(g), F.S., by including historical expenditures. Many local governments refer to these as “actual” expenditures.

Consistent with expenditure projections, the jurisdiction’s actual expenditures are categorized into routine O&M, expansion, resiliency projects, and replacement of aging infrastructure. Additionally, the table includes space for reserve accounts. EDR’s interpretation of subparagraph 403.9302(3)(f), F.S., is that “capital account” refers to any reserve account developed specifically to cover future expenditures.

Note that for this table:

- Expenditures for local fiscal year 2020-21 can be estimated based on the most current information if final data is not yet available.
- Current Year Revenues include tax and fee collections budgeted for that fiscal year as well as unexpended balances from the prior year (balance forward or carry-over) unless they are earmarked for the rainy day or a dedicated reserve as explained in the following bullets.
- Bond proceeds should reflect only the amount expended in the given year.
- A reserve is a dedicated account to accumulate funds for a specific future expenditure.
- An all-purpose rainy day fund is a type of working capital fund typically used to address costs associated with emergencies or unplanned events.

The sum of the values reported in the "Funding Sources for Actual Expenditures" columns should equal the total "Actual Expenditures" amount. The cells in the "Funding Sources for Actual Expenditures" section will be highlighted red if their sum does not equal the "Actual Expenditures" total.

If you do not have a formal reserve dedicated to your stormwater system, please enter zero for the final two reserve columns.

Routine O&M

	Total	Funding Sources for Actual Expenditures					
	Actual Expenditures	Amount Drawn from Current Year Revenues	Amount Drawn from Bond Proceeds	Amount Drawn from Dedicated Reserve	Amount Drawn from All-Purpose Rainy Day Fund	Contributions to Reserve Account	Balance of Reserve Account
2016-17	376,677	376,677					
2017-18	420,053	420,053					
2018-19	440,938	440,938					
2019-20	426,673	426,673					
2020-21	568,543	568,543					

Expansion

	Total	Funding Sources for Actual Expenditures					
	Actual Expenditures	Amount Drawn from Current Year Revenues	Amount Drawn from Bond Proceeds	Amount Drawn from Dedicated Reserve	Amount Drawn from All-Purpose Rainy Day Fund	Contributions to Reserve Account	Balance of Reserve Account
2016-17							
2017-18							
2018-19							
2019-20							
2020-21							

Resiliency

	Total	Funding Sources for Actual Expenditures					
	Actual Expenditures	Amount Drawn from Current Year Revenues	Amount Drawn from Bond Proceeds	Amount Drawn from Dedicated Reserve	Amount Drawn from All-Purpose Rainy Day Fund	Contributions to Reserve Account	Balance of Reserve Account
2016-17							
2017-18							
2018-19							
2019-20							
2020-21							

Replacement of Aging Infrastructure

	Total	Funding Sources for Actual Expenditures					
	Actual Expenditures	Amount Drawn from Current Year Revenues	Amount Drawn from Bond Proceeds	Amount Drawn from Dedicated Reserve	Amount Drawn from All-Purpose Rainy Day Fund	Contributions to Reserve Account	Balance of Reserve Account
2016-17							
2017-18							
2018-19							
2019-20							
2020-21							

Part 8.0 The local government's plan to fund the maintenance or expansion of any facility or its major components. The plan must include historical and estimated future revenues and expenditures with an evaluation of how the local government expects to close any projected funding gap (Section 403.9302(3)(g), F.S.)

In this template, the historical data deemed necessary to comply with s. 403.9302(3)(g), F.S., was included in part 7.0. This part is forward looking and includes a funding gap calculation. The first two tables will be auto-filled from the data you reported in prior tables. To do this, EDR will rely on this template's working definition of projects with committed funding sources, *i.e.*, EDR assumes that all committed projects have committed revenues. Those projects with no identified funding source are considered to be unfunded. EDR has automated the calculation of projected funding gaps based on these assumptions.

Committed Funding Source	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
Maintenance	481	544	616	696
Expansion	0	0	0	0
Resiliency	0	0	0	0
Replacement/Aging Infrastructure	0	0	0	0
Total Committed Revenues (=Total Committed Projects)	481	544	616	696

No Identified Funding Source	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
Maintenance	0	0	0	0
Expansion	0	0	0	0
Resiliency	0	0	0	0
Replacement/Aging Infrastructure	0	0	0	0
Projected Funding Gap (=Total Non-Committed Needs)	0	0	0	0

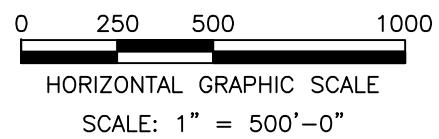
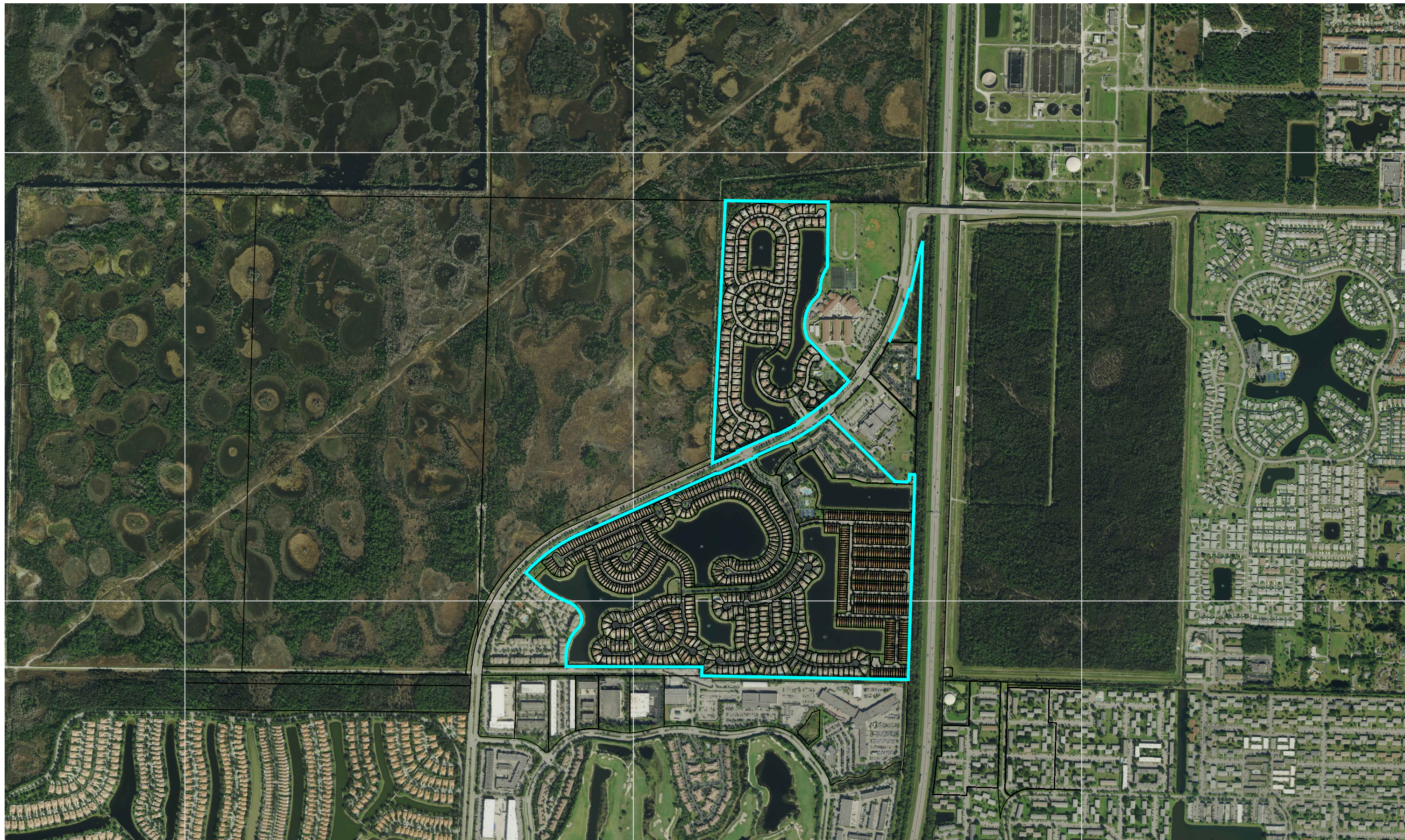
For any specific strategies that will close or lessen a projected funding gap, please list them in the table below. For each strategy, also include the expected new revenue within the five-year increments.

Strategies for New Funding Sources	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
	0	0	0	0
	0	0	0	0
	0	0	0	0
	0	0	0	0
	0	0	0	0
Total	0	0	0	0
Remaining Unfunded Needs	0	0	0	0

Project & Type Information			Expenditures (in \$thousands)				
Project Type (Choose from dropdown list)	Funding Source Type (Choose from dropdown list)	Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42

Project & Type Information			Expenditures (in \$thousands)				
Project Type (Choose from dropdown list)	Funding Source Type (Choose from dropdown list)	Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42

Project & Type Information			Expenditures				
Project Type	Funding Source Type		LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
Expansion Projects, Flood Protection	Committed Funding Source	Aggregated Total	0	0	0	0	0
Expansion Projects, Water Quality	Committed Funding Source	Aggregated Total	0	0	0	0	0
Resiliency Projects	Committed Funding Source	Aggregated Total	0	0	0	0	0
End of Useful Life Replacement Projects	Committed Funding Source	Aggregated Total	0	0	0	0	0
Expansion Projects, Flood Protection	No Identified Funding Source	Aggregated Total	0	0	0	0	0
Expansion Projects, Water Quality	No Identified Funding Source	Aggregated Total	0	0	0	0	0
Resiliency Projects	No Identified Funding Source	Aggregated Total	0	0	0	0	0
End of Useful Life Replacement Projects	No Identified Funding Source	Aggregated Total	0	0	0	0	0
Total of Projects without Project Type and/or Funding Source Type			0	0	0	0	0



HAMAL COMMUNITY DEVELOPMENT DISTRICT BOUNDARY



HAMAL
COMMUNITY DEVELOPMENT DISTRICT

10

**HAMAL
COMMUNITY DEVELOPMENT DISTRICT
PALM BEACH COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2021**

**HAMAL COMMUNITY DEVELOPMENT DISTRICT
PALM BEACH COUNTY, FLORIDA**

TABLE OF CONTENTS

	<u>Page</u>
INDEPENDENT AUDITOR'S REPORT	1-2
MANAGEMENT'S DISCUSSION AND ANALYSIS	3-6
BASIC FINANCIAL STATEMENTS	
Government-Wide Financial Statements:	
Statement of Net Position	7
Statement of Activities	8
Fund Financial Statements:	
Balance Sheet – Governmental Funds	9
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	10
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	11
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	12
Notes to the Financial Statements	13-20
REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – General Fund	21
Notes to Required Supplementary Information	22
OTHER INFORMATION	
Data Elements required by FL Statute 218.39 (3) (c)	23
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	24-25
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	26
MANAGEMENT LETTER REQUIRED BY CHAPTER 10.550 OF THE RULES OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA	27-28



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INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Hamal Community Development District
Palm Beach County, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of Hamal Community Development District, Palm Beach County, Florida (the "District") as of and for the fiscal year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

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, 2021, 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.

Other Matters

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, 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

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District’s basic financial statements. The information for compliance with FL Statute 218.39 (3) (c) is not a required part of the basic financial statements. The information for compliance with FL Statute 218.39 (3) (c) has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 24, 2022, 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, and 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.

Bohler & Associates

June 24, 2022

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Hamal Community Development District, Palm Beach County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2021. 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 assets plus deferred outflows of resources of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of \$3,610,296.
- The change in the District's total net position in comparison with the prior fiscal year was \$349,667, 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, 2021, the District's governmental funds reported combined ending fund balances of \$1,722,794, a decrease of \$(340,609) in comparison with the prior fiscal year. A portion of fund balance is restricted for debt service, non-spendable for prepaid items, assigned to maintenance, working capital and disaster reserve 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 special assessment revenues. 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 balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains two individual governmental funds. 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 and debt service fund, both of which are considered to be 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, assets plus deferred outflows of resources exceeded liabilities 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,	
	2021	2020
Current and other assets	\$ 1,788,772	\$ 2,170,403
Capital assets, net	8,264,444	8,289,454
Total assets	10,053,216	10,459,857
Deferred outflows of resources	52,511	55,793
Current liabilities	75,431	152,021
Long-term liabilities	6,420,000	7,103,000
Total liabilities	6,495,431	7,255,021
Net position		
Net investment in capital assets	1,896,955	1,242,247
Restricted	39,875	383,040
Unrestricted	1,673,466	1,635,342
Total net position	\$ 3,610,296	\$ 3,260,629

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

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.

An additional portion of the District's net position represents resources that are subject to 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 change 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,		
	2021	2020
Revenues:		
Program revenues		
Charges for services	\$ 1,319,241	\$ 1,328,922
Operating grants and contributions	36	3,807
General revenues	901	20,254
Total revenues	<u>1,320,178</u>	<u>1,352,983</u>
Expenses:		
General government	147,270	108,077
Maintenance and operations	380,500	372,200
Interest	225,641	251,992
Bond issue costs	217,100	-
Total expenses	<u>970,511</u>	<u>732,269</u>
Change in net position	<u>349,667</u>	<u>620,714</u>
Net position - beginning	<u>3,260,629</u>	<u>2,639,915</u>
Net position - ending	<u>\$ 3,610,296</u>	<u>\$ 3,260,629</u>

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2021, was \$970,511. The costs of the District's activities were paid by program revenues. Program revenues are comprised primarily of assessments. The remainder of the current fiscal year revenue includes interest income and revenue in connection with the Fair Share Agreement.

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, 2021.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2021, the District had \$9,208,587 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of \$944,143 has been taken, which resulted in a net book value of \$8,264,444. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2021, the District had \$6,420,000 in 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 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 Hamal Community Development District's Finance Department at 2300 Glades Rd, Suite 410W, Boca Raton, Florida, 33431.

**HAMAL COMMUNITY DEVELOPMENT DISTRICT
PALM BEACH COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2021**

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 1,700,767
Accounts receivable	13,057
Assessments receivable	6,598
Due from other	123
Prepaid items	9,949
Restricted assets:	
Investments	58,278
Capital assets:	
Nondepreciable	7,819,239
Depreciable, net	445,205
Total assets	10,053,216
 DEFERRED OUTFLOWS OF RESOURCES	
Deferred amount on refunding	52,511
 LIABILITIES	
Accounts payable	52,921
Accrued interest payable	22,510
Long-term liabilities:	
Due within one year	580,000
Due in more than one year	5,840,000
Total liabilities	6,495,431
 NET POSITION	
Net investment in capital assets	1,896,955
Restricted for debt service	39,875
Unrestricted	1,673,466
Total net position	\$ 3,610,296

See notes to the financial statements

**HAMAL COMMUNITY DEVELOPMENT DISTRICT
PALM BEACH COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2021**

	Major Funds		Total Governmental Funds
	General	Debt Service	
ASSETS			
Cash and cash equivalents	\$ 1,700,767	\$ -	\$ 1,700,767
Investments	-	58,278	58,278
Assessments receivable	2,529	4,069	6,598
Account receivable	13,057	-	13,057
Due from other	123	-	123
Due from other funds	-	38	38
Prepaid items	9,949	-	9,949
Total assets	\$ 1,726,425	\$ 62,385	\$ 1,788,810
LIABILITIES			
Accounts payable	\$ 52,921	\$ -	\$ 52,921
Due to other funds	38	-	38
Total liabilities	52,959	-	52,959
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - fair share agreement	13,057	-	13,057
Total deferred inflows of resources	13,057	-	13,057
FUND BALANCES			
Nonspendable:			
Prepaid items	9,949	-	9,949
Restricted for:			
Debt service	-	62,385	62,385
Assigned to:			
Working capital	133,550	-	133,550
Maintenance	350,000	-	350,000
Disaster reserve	500,000	-	500,000
Unassigned	666,910	-	666,910
Total fund balances	1,660,409	62,385	1,722,794
Total liabilities, deferred inflows of resources and fund balances	\$ 1,726,425	\$ 62,385	\$ 1,788,810

See notes to the financial statements

**HAMAL COMMUNITY DEVELOPMENT DISTRICT
PALM BEACH COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2021**

Fund balance - governmental funds \$ 1,722,794

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

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

Cost of capital assets	9,208,587	
Accumulated depreciation	<u>(944,143)</u>	8,264,444

Deferred amounts on refunding are not reported as assets in the governmental funds. The statement of net position includes these costs, net of amortization.

52,511

Assets recorded in the governmental fund financial statements that are not available to pay for the current-period expenditures are unavailable revenue in the governmental funds.

13,057

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

Accrued interest payable	(22,510)	
Bonds payable	<u>(6,420,000)</u>	<u>(6,442,510)</u>

Net position of governmental activities		<u>\$ 3,610,296</u>
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See notes to the financial statements

**HAMAL COMMUNITY DEVELOPMENT DISTRICT
PALM BEACH COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

	Major Funds		Total Governmental Funds
	General	Debt Service	
REVENUES			
Assessments	\$ 486,606	\$ 782,912	\$ 1,269,518
Fair share agreement revenue	90,791	-	90,791
Interest income	901	36	937
Total revenues	578,298	782,948	1,361,246
EXPENDITURES			
Current:			
General government	143,616	3,654	147,270
Maintenance and operations	311,496	-	311,496
Debt service:			
Principal	-	7,103,000	7,103,000
Interest	-	298,995	298,995
Bond issue costs	-	217,100	217,100
Capital outlay	43,994	-	43,994
Total expenditures	499,106	7,622,749	8,121,855
Excess (deficiency) of revenues over (under) expenditures	79,192	(6,839,801)	(6,760,609)
OTHER FINANCING SOURCES (USES)			
Bond proceeds	-	6,420,000	6,420,000
Total other financing sources (uses)	-	6,420,000	6,420,000
Net change in fund balances	79,192	(419,801)	(340,609)
Fund balances - beginning	1,581,217	482,186	2,063,403
Fund balances - ending	\$ 1,660,409	\$ 62,385	\$ 1,722,794

See notes to the financial statements

**HAMAL COMMUNITY DEVELOPMENT DISTRICT
PALM BEACH COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

Hamal Community Development District ("District") was created on January 8, 2001 pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes, by ordinance 3390-00 of the City of West Palm Beach, Florida. 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 purpose 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 resident electors living 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 certain land and all platted lots within the District. Assessments are levied each November 1 on property of record as of the previous January. The fiscal year for which annual assessments are levied begins on October 1 with discounts available for payments through February 28 and become delinquent on April 1. For debt service assessments, amounts collected as advance payments are used to prepay a portion of the Bonds outstanding. Otherwise, assessments are collected annually to provide funds for the debt service on the portion of the Bonds which are not paid with prepaid assessments.

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.

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.

Assets, Liabilities, Net Position and Fund Balance

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).

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities, Net Position and Fund Balance (Continued)

Deposits and Investments (Continued)

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 Inter-local 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 the 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>
Infrastructure	20-30
Other improvements	10-16

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.

Refundings of Debt

For current refundings and advance refundings resulting in the defeasance of debt, the difference between the reacquisition price and the net carrying amount of the old debt is reported as a deferred outflow of resources and recognized ratably as a component of interest expense over the remaining life of the old debt or the life of the new debt, whichever is shorter. In connection with the refunding, \$3,282 was recognized as a component of interest expense in the current fiscal year.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities, Net Position and Fund Balance (Continued)

Unearned Revenue

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

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 Balance/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.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities, Net Position and Fund Balance (Continued)

Fund Balance/Net Position (Continued)

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.

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.

NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

Investments

The District's investments were held as follows at September 30, 2021:

	Amortized Cost	Credit Risk	Maturities
First American Government Obligation Fund Class Y	\$ 58,278	S&P AAAM	Weighted average of the fund portfolio: 44 days
Total Investments	<u>\$ 58,278</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.

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 – FAIR SHARE AGREEMENT REVENUE

The District has entered into an agreement with the School Board of Palm Beach County ("School Board") and Sandler West Palm Beach Investment Limited Partnership ("Sandler") whereby the School Board and Sandler shall remit to the District a proportionate share of the costs and expenses incurred in connection with the maintenance and administration of the master drainage system constructed by the District. The School Board's share of costs is 19.46% and Sandler's share is 6.93%.

NOTE 6 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2021 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Land and land improvements	\$ 7,819,239	\$ -	\$ -	\$ 7,819,239
Total capital assets, not being depreciated	7,819,239	-	-	7,819,239
Capital assets, being depreciated				
Improvements - infrastructure	1,095,790	29,021	-	1,124,811
Improvements - other	264,537	-	-	264,537
Total capital assets, being depreciated	1,360,327	29,021	-	1,389,348
Less accumulated depreciation for:				
Improvements - infrastructure	709,237	37,608	-	746,845
Improvements - other	180,875	16,423	-	197,298
Total accumulated depreciation	890,112	54,031	-	944,143
Total capital assets, being depreciated, net	470,215	(25,010)	-	445,205
Governmental activities capital assets, net	\$ 8,289,454	\$ (25,010)	\$ -	\$ 8,264,444

Depreciation expense was charged to maintenance and operations function.

NOTE 7 – LONG-TERM LIABILITIES

Series 2017

On February 1, 2017, the District issued \$8,775,000 of Special Assessment Revenue Refunding and Bonds Series 2017, due May 1, 2031, with interest rate of 3.35%. The Bonds were issued to refund the District's outstanding Special Assessment Refunding and Improvement Bonds, Series 2006A (the "Refunded Bonds"), and pay certain costs associated with the issuance of the Bonds. Interest is to be paid semiannually on each May 1 and November 1. Principal on the Bonds is to be paid serially commencing May 1, 2017 through May 1, 2031. The Series 2017 Bonds were refunded with the issuance of Special Assessment Refunding Revenue Bonds, Series 2021. The Bonds were paid off during the current fiscal year.

Series 2021

On August 10, 2021, the District issued \$6,420,000 of Special Assessment Refunding Bond, Series 2021. The Series 2021 Bonds are due May 1, 2031, with an initial interest rate of 1.87% subject to adjustment as provided in the Master Trust Indenture. The Bonds were issued for the primary purpose of refunding the 2017 Bonds outstanding in the principal amount of \$6,560,000. Interest on the Series 2021 Bonds is to be paid on each May 1 and November 1, commencing November 1, 2021; principal on the Series 2021 Bonds is to be paid serially on each May 1.

The Series 2021 Bonds are subject to redemption at the option of the District prior to maturity. The Series 2021 Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

The Bond Indenture established 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. The District was in compliance with the requirements at September 30, 2021.

NOTE 7 – LONG-TERM LIABILITIES (Continued)

Refunded Bonds

The District refunded the Series 2017 Capital Improvement Revenue Bonds, which had an outstanding balance of \$6,560,000 at the time of the current refunding with the proceeds from the Series 2021 Bonds. The refunding was a current refunding and resulted in a difference in cash flows required to pay the respective debt service of \$332,146. The refunding resulted in an economic gain of \$267,524. The refunded Bonds have been paid off as of September 30, 2021.

Long-term debt activity

Changes in long-term liability activity for the fiscal year ended September 30, 2021, were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Series 2017	\$ 7,103,000	\$ -	\$ 7,103,000	\$ -	\$ -
Series 2021	-	6,420,000		6,420,000	580,000
Total	\$ 7,103,000	\$ 6,420,000	\$ 7,103,000	\$ 6,420,000	\$ 580,000

At September 30, 2021, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30,	Principal	Interest	Total
2022	\$ 589,000	\$ 87,039	\$ 676,039
2023	601,000	109,040	710,040
2024	612,000	97,801	709,801
2025	623,000	86,357	709,357
2026	635,000	74,707	709,707
2027-2031	3,360,000	190,851	3,550,851
Total	\$ 6,420,000	\$ 645,795	\$ 7,065,795

NOTE 8 – MANAGEMENT COMPANY

The District has contracted with Wrathell, Hunt and Associates, LLC to perform management advisory services, which include financial and accounting advisory 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 9 – 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.

**HAMAL COMMUNITY DEVELOPMENT DISTRICT
PALM BEACH COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

	Budgeted Amounts Original & Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Maintenance assessments	\$ 485,504	\$ 486,606	\$ 1,102
Fair share agreement revenue	46,302	90,791	44,489
Interest and other revenues	1,500	901	(599)
Total revenues	533,306	578,298	44,992
EXPENDITURES			
Current:			
General government	108,757	143,616	(34,859)
Maintenance	424,549	311,496	113,053
Capital outlay		43,994	(43,994)
Total expenditures	533,306	499,106	34,200
Excess (deficiency) of revenues over (under) expenditures	\$ -	79,192	\$ 79,192
Fund balance - beginning		1,581,217	
Fund balance - ending		\$ 1,660,409	

See notes to required supplementary information

**HAMAL COMMUNITY DEVELOPMENT DISTRICT
PALM BEACH COUNTY, FLORIDA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

The District is required to establish a budgetary system and an approved Annual Budget for the general fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

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, 2021.

**HAMAL COMMUNITY DEVELOPMENT DISTRICT
PALM BEACH COUNTY, FLORIDA
OTHER INFORMATION – DATA ELEMENTS
REQUIRED BY FL STATUTE 218.39(3)(C)
UNAUDITED**

<u>Element</u>	<u>Comments</u>
Number of district employees compensated at 9/30/2021	None
Number of independent contractors compensated in September 2021	None
Employee compensation for FYE 9/30/2021 (paid/accrued)	Not applicable
Independent contractor compensation for FYE 9/30/2021	Not applicable
Construction projects to begin on or after October 1; (>\$65K)	None
Budget variance report	See page 21 of annual financial report
Ad Valorem taxes;	Not applicable
Non ad valorem special assessments;	
Special assessment rate FYE 9/30/2021	Operations and maintenance - \$311.83 - \$445.46 Debt service - \$752.75 - \$1195.03
Special assessments collected FYE 9/30/2021	\$1,269,518
Outstanding Bonds:	
Series 2021, due May 1, 2031,	see Note 7 page 20 for details



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**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
Hamal Community Development District
Palm Beach 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 Hamal Community Development District, Palm Beach County, Florida ("District") as of and for the fiscal year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated June 24, 2022.

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.

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.

B *han & Associates*

June 24, 2022



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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
Hamal Community Development District
Palm Beach County, Florida

We have examined Hamal Community Development District, Palm Beach 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, 2021. 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, 2021.

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 Hamal Community Development District, Palm Beach County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

Grau & Associates

June 24, 2022



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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

To the Board of Supervisors
Hamal Community Development District
Palm Beach County, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of Hamal Community Development District ("District") as of and for the fiscal year ended September 30, 2021, and have issued our report thereon dated June 24, 2022.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Florida Auditor General. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on 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 June 24, 2022 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 Hamal Community Development District, Palm Beach County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank Hamal Community Development District, Palm Beach 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

June 24, 2022

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, 2020.

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, 2021.

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, 2021.

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, 2021. 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.

HAMAL
COMMUNITY DEVELOPMENT DISTRICT

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RESOLUTION 2022-11

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE HAMAL
COMMUNITY DEVELOPMENT DISTRICT HEREBY ACCEPTING THE
AUDITED FINANCIAL REPORT FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2021**

WHEREAS, the District's Auditor, Grau & Associates, has heretofore prepared and submitted to the Board, for accepting, the District's Audited Financial Report for Fiscal Year 2021;

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS
OF THE HAMAL COMMUNITY DEVELOPMENT DISTRICT;**

1. The Audited Financial Report for Fiscal Year 2021, heretofore submitted to the Board, is hereby accepted for Fiscal Year 2021, for the period ending September 30, 2021; and
2. A verified copy of said Audited Financial Report for Fiscal Year 2021 shall be attached hereto as an exhibit to this Resolution, in the District's "Official Record of Proceedings".

PASSED AND ADOPTED this 12th day of September, 2022.

**HAMAL COMMUNITY DEVELOPMENT
DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

HAMAL
COMMUNITY DEVELOPMENT DISTRICT

UNAUDITED
FINANCIAL
STATEMENTS

**HAMAL
COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
UNAUDITED
JULY 31, 2022**

**HAMAL
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
GENERAL FUND
JULY 31, 2022**

	General Fund	Debt Service Fund 2021	Total Governmental Funds
ASSETS			
Cash	\$ 491,014	\$ -	\$ 491,014
Investments			
Centennial	254,408	-	254,408
FineMark MMA	249,015	-	249,015
FineMark ICS	284,470	-	284,470
Iberia - MMA	25,082	-	25,082
Bank United	452,619	-	452,619
Revenue	-	79,448	79,448
Prepayment	-	3,163	3,163
COI	-	5,659	5,659
Deposits	135	-	135
Total assets	<u>\$1,756,743</u>	<u>\$ 88,270</u>	<u>\$ 1,845,013</u>
LIABILITIES			
Liabilities:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES			
Nonspendable			
Prepays and deposits	135	\$ -	135
Restricted			
Debt service	-	88,270	88,270
Assigned			
3 months working capital	152,130	-	152,130
Sound barriers	50,000	-	50,000
Stormwater pump station	300,000	-	300,000
Culvert repair/replacement	100,000	-	100,000
Disaster recovery	500,000	-	500,000
Unassigned	654,478	-	654,478
Total fund balance	<u>1,756,743</u>	<u>88,270</u>	<u>1,845,013</u>
Total liabilities and fund balances	<u>\$1,756,743</u>	<u>\$ 88,270</u>	<u>\$ 1,845,013</u>

**HAMAL
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GENERAL FUND
FOR THE PERIOD ENDED JULY 31, 2022**

	Current Month	Year to Date	Budget	% of Budget
REVENUES				
Maintenance assessments	\$ 10,071	\$ 531,690	\$ 529,427	100%
Fair share agreement	-	58,749	46,302	127%
Interest & misc. income	122	1,382	1,500	92%
Total revenues	<u>10,193</u>	<u>591,821</u>	<u>577,229</u>	103%
EXPENDITURES				
Administrative				
Supervisors	-	4,091	7,536	54%
Management	3,671	36,707	44,048	83%
Trustee	-	-	4,350	0%
Legal	7,943	35,613	10,000	356%
Engineering	1,000	11,678	6,000	195%
Engineering - other services	-	4,000	-	N/A
Audit	-	7,884	8,184	96%
Arbitrage rebate calculation	-	750	1,250	60%
Dissemination agent	83	833	1,000	83%
Website	-	705	705	100%
Postage	18	231	750	31%
Legal advertising	334	1,572	2,500	63%
Office supplies	-	-	250	0%
Other current charges	-	-	750	0%
Dues, licenses & subscriptions	-	175	175	100%
ADA website compliance	-	210	210	100%
Insurance	-	6,674	6,962	96%
FASD annual dues	-	1,500	1,500	100%
Pump station/equipment insurance	-	3,140	3,468	91%
Reserve study	-	-	6,000	0%
Total administrative expenses	<u>13,049</u>	<u>115,763</u>	<u>105,638</u>	110%
Maintenance				
Telephone	152	1,522	2,040	75%
Field operations management	1,175	10,725	14,100	76%
Landscape maintenance				
Mowing, edging, pruning & weed control	8,845	71,097	96,491	74%
Turf replacement	-	-	6,000	0%
Mulch	-	10,725	16,969	63%
Insect, weed, fertilization	5,286	39,951	47,648	84%
Annuals removal, replacement, installation	-	-	11,670	0%
Tree pruning	-	-	25,750	0%
Irrigation system maintenance	-	6,030	7,702	78%
Irrigation repairs	-	4,358	10,000	44%
Capital outlay	-	-	30,400	0%
Landscape replacement	-	13,070	20,000	65%
Preventative maintenance: pump station	125	3,025	11,100	27%
Catchbasin cleanout	-	28,520	14,935	191%
Repair/maintenance: pump station	-	2,437	4,000	61%

**HAMAL
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GENERAL FUND
FOR THE PERIOD ENDED JULY 31, 2022**

	Current Month	Year to Date	Budget	% of Budget
Maintenance (continued)				
Lake maintenance	1,890	18,269	24,000	76%
Fountain maintenance	940	18,794	28,000	67%
Holiday landscape lighting	-	5,782	7,500	77%
Contingency	-	-	10,600	0%
Wall maintenance	-	88,520	12,000	738%
Utilities	4,893	48,837	62,000	79%
Total maintenance expenses	<u>23,306</u>	<u>371,662</u>	<u>462,905</u>	80%
Other fees and charges				
Property appraiser	-	150	1,141	13%
Information system services	-	2,030	2,030	100%
Tax collector	-	5,884	5,515	107%
Total other fees and charges	<u>-</u>	<u>8,064</u>	<u>8,686</u>	93%
Total expenditures	<u>36,355</u>	<u>495,489</u>	<u>577,229</u>	86%
Excess (deficiency) of revenues over (under) expenditures	(26,162)	96,332	-	
Fund balance - beginning	1,782,905	1,660,411	1,607,927	
Fund balance - ending				
Nonspendable				
Prepaid expenditures and deposits	135	135	-	
Assigned				
3 months working capital	152,130	152,130	152,130	
Sound barriers	50,000	50,000	50,000	
Stormwater pump station	300,000	300,000	300,000	
Culvert repair/replacement	100,000	100,000	100,000	
Disaster recovery	500,000	500,000	500,000	
Unassigned	654,478	654,478	505,797	
Total fund balance - ending	<u>\$ 1,756,743</u>	<u>\$ 1,756,743</u>	<u>\$ 1,607,927</u>	

**HAMAL
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
DEBT SERVICE FUND SERIES 2021 (REFUNDED SERIES 2017)
FOR THE PERIOD ENDED JULY 31, 2022**

	Current Month	Year to Date	Budget	% of Budget
REVENUES				
Assessment levy	\$ 13,526	\$ 714,070	\$ 710,953	100%
Assessment prepayment	-	3,160	-	N/A
Interest	40	71	-	N/A
Total revenues	<u>13,566</u>	<u>717,301</u>	<u>710,953</u>	101%
EXPENDITURES				
Principal	-	589,000	589,000	100%
Interest 11/1	-	27,012	27,012	100%
Interest 5/1	-	60,027	60,027	100%
Cost of issuance	-	7,475	-	N/A
Total expenditures	<u>-</u>	<u>683,514</u>	<u>676,039</u>	101%
Other fees and charges				
Tax collector	-	7,902	7,406	107%
Total other fees and charges	<u>-</u>	<u>7,902</u>	<u>7,406</u>	107%
Total expenditures	<u>-</u>	<u>691,416</u>	<u>683,445</u>	101%
Excess (deficiency) of revenues over (under) expenditures	13,566	25,885	27,508	
Fund balances - beginning	74,704	62,385	42,876	
Fund balances - ending	<u>\$ 88,270</u>	<u>\$ 88,270</u>	<u>\$ 70,384</u>	

HAMAL
COMMUNITY DEVELOPMENT DISTRICT

MINUTES

DRAFT

**MINUTES OF MEETING
HAMAL
COMMUNITY DEVELOPMENT DISTRICT**

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The Board of Supervisors of the Hamal Community Development District held a Regular Meeting on May 9, 2022 at 6:00 p.m., at the Briar Bay Clubhouse, 3400 Celebration Blvd., West Palm Beach, Florida 33411.

Present were:

Joseph Petrick (via telephone)	Chair
Ione Senior	Assistant Secretary
Benjamin Cuningham	Assistant Secretary
Marc DePaul	Assistant Secretary

Also present were:

Cindy Cerbone	District Manager
Jamie Sanchez	Wrathell, Hunt and Associates, LLC (WHA)
Andrew Kantarzhi	Wrathell, Hunt and Associates, LLC (WHA)
Michelle Rigoni (via telephone)	District Counsel
Steve Smith	District Engineer
Wesley Finch	Operations Manager, Kings Association Management, Inc. (KAM)
Carl Bengston	Palm Beach County
Steve Carrier	Palm Beach County
Cheryl Model	Resident and President of Water's Edge
Susan Ritchie	Resident and HOA President
Bensy Sanon	Resident

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

Mr. Petrick called the meeting to order at 6:00 p.m. Supervisors DePaul, Cuningham, and Senior were present. Supervisor Petrick was attending via telephone. Supervisor Pincus was not present.

SECOND ORDER OF BUSINESS

Pledge of Allegiance

All present recited the Pledge of Allegiance.

41 Ms. Cerbone discussed the public comments protocol and noted there will be two
42 opportunities to speak during the meeting. The Board and Staff may decide whether to respond
43 to questions or comments during the meeting but are not required to respond.

44

45 **THIRD ORDER OF BUSINESS**

Public Comments

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47 No members of the public spoke.

48

49 **FOURTH ORDER OF BUSINESS**

**Continued Discussion: Fence Located
at/Near Lake 9 Between the Tides and
Vista Lago Communities**

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51

52

- 53 • **Survey from CAS**

- 54 • **Documents Provided by Rabbi Gancz**

55 Ms. Cerbone recalled approval was given at the previous meeting for the District
56 Engineer to prepare a cost proposal for a survey. The completed survey is in the agenda. Other
57 documents in the agenda were from Mr. Jason Bodnick, who spoke at the last meeting. The
58 purpose of the survey was to determine the location of the fence and on whose property the
59 fence lies.

60 Mr. Smith reviewed the survey and discussed the boundaries of the fence, which
61 includes metal fence, PVC fence, a 6’ chain link gate and 6’ chain link fence extending into the
62 water. All of the fencing in question is on CDD property, with the exception of the portion
63 extending across the right-of-way (ROW) into the County.

64 Ms. Cerbone recalled that the discussion with the Board began due to a concern about
65 damage to the fence and asked if the damaged areas are on County property. The consensus
66 was that a portion of the fence on CDD property was damaged and the individual responsible
67 for the damage paid for the repairs. Ms. Cerbone noted that the CDD did not request payment.

68 The feasibility of relocating the gate, the survey and maps, the CDD’s interest in keeping
69 the fence, complying with all requirements and the goal to maintain security, were discussed.

70 Mr. Petrick stated the HOA attorney advised that the County is not interested in having
71 any portion of the fence on its property. Mr. Finch believed it is possible to connect the fences
72 to secure the area, from the rear property lines to the existing fence behind the properties. Ms.
73 Cerbone stated that approach would only be possible where the CDD has an easement or it is

74 on CDD property. The maps of the area in question were reviewed. The consensus was that the
75 CDD and the HOAs have clearly expressed the goal of preventing egress in that area.

76 Mr. Petrick stated permitting for the fence would be through the City and not the
77 County; a permit could be applied for to get the County's approval and it might be approved
78 given that it is the only way the CDD can secure the development.

79 Ms. Cerbone asked if the consensus is to direct Staff to work with the HOA in the hopes
80 that a joint request can be given. Mr. Petrick replied affirmatively; the CDD would work with the
81 City, apply for the permit and request release from all other entities, as appropriate. He noted
82 that Mr. Finch's management company could coordinate requests for approval.

83 Mr. Petrick suggested commencing the permitting process so the results can be
84 discussed at the next meeting and additional steps taken, if necessary.

85 Ms. Senior asked if the CDD will have an entrance with one way in and one way out. Ms.
86 Cerbone stated, if the gate or fence can stay where it is, the answer is yes. If that is the desired
87 outcome, she suggested Staff be allowed to investigate what is feasible and report the findings
88 at the next meeting. A proposal will be needed and the permitting process will need to begin.

89 Ms. Cerbone summarized that the Board wants to maintain the security that the fence is
90 intended to provide.

91 Ms. Rigoni noted that the CDD does not own the fence. Staff will be directed to pursue a
92 permit to keep the existing fence where it is so that it is legitimate.

93 Discussion ensued regarding the Bill of Sale that was previously requested and the
94 additional research needed to determine ownership of the fence, if the permit is approved.

95 A member of the public expressed support for the security considerations and the
96 actions discussed by the Board.

97 Ms. Cerbone summarized that the Board's direction is for the Operations Manager to
98 take the next steps to determine what is possible to get the existing fence structure permitted
99 and for District Counsel, as applicable, to research recommendations and other ideas for
100 attaining ownership of the fence. The District Engineer will assist if necessary. The Operations
101 Manager will be authorized to work with a fence contractor with a not-to-exceed amount of
102 \$5,000.

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On MOTION by Mr. Cuningham and seconded by Ms. Senior, authorizing Staff to work with the HOA to determine ownership and apply for a permit for the existing fence, in a not-to-exceed amount of \$5,000, was approved.

FIFTH ORDER OF BUSINESS

Ratification of Over The Top Roof Repair, Inc., Proposal for Pumphouse Roof Replacement

Ms. Cerbone presented the Over The Top Roof Repair, Inc., proposal.

On MOTION by Mr. DePaul and seconded by Mr. Cuningham, with all in favor, the Over The Top Roof Repair, Inc., Proposal for Pumphouse Roof Replacement, in the amount of \$2,200, was ratified.

SIXTH ORDER OF BUSINESS

Consideration of Complete Concrete, LLC, Estimate #1767 for Spalling Repairs on Back Side of Wall

Ms. Cerbone presented Complete Concrete, LLC, Estimate #1767 for spalling repairs.

On MOTION by Mr. Cuningham and seconded by Ms. Senior, with all in favor, Complete Concrete, LLC, Estimate #1767, in the amount of \$3,880, was approved.

SEVENTH ORDER OF BUSINESS

Consideration of Proposed Jog Median Maintenance Permit

- **Form 8B – Memorandum of Voting Conflict Filed by Supervisor Petrick Regarding Future Discussions/Decisions Related to Jog Road Issue**
- **Proposed Permit**

Ms. Cerbone stated Mr. Bengston and Mr. Carrier, from the County, are in attendance.

Ms. Rigoni reported the following:

➤ Since the Board last met, the County accepted most of the CDD’s requested changes to the Permit. The biggest change is that the County is requesting a buyout fee, should the CDD terminate the Permit at a later time, as noted in Condition Number 16 on the “Conditions for Median Landscaping and Irrigation Maintenance” Exhibit.

143 ➤ The County provided a map to limit the maintenance to the area just short of the Vista
144 Lago Apartments. The Permit will not force the CDD to maintain the turning lanes; those areas
145 are included so that the CDD will be responsible for replacing any landscaping damaged as a
146 result of work done by the CDD.

147 Ms. Cerbone stated Mr. Petrick filed Form 8B, disclosing his conflict of interest; he will
148 listen but not participate in the discussions or any related matters requiring a vote.

149 Mr. Carrier discussed the issues relating to the Permit and the settlement with DR
150 Horton. He stated that a Notice of Violation was issued for damage brought about from
151 landscaping installed by DR Horton. Settlement talks between the County and DR Horton are
152 ongoing and a hearing is set for May 18, 2022. Discussions have been positive and a settlement
153 is likely. Should irrigation in the median break and cause damage, the CDD will only be
154 responsible for the repair if the break is in the grass area. If the break is in the median opening,
155 the County will make the repairs and advise the CDD of the percentage that is the CDD's
156 responsibility; the CDD will then reimburse the County for the CDD's portion of the repairs. The
157 County will not enter into a Permit until a settlement with DR Horton is reached and DR Horton
158 will not enter into a settlement until a Permit is issued.

159 Mr. Cuningham thanked Mr. Carrier and Mr. Bengston for their work on the Permit
160 issue. He noted that the CDD wants to maintain the median at a higher standard and asked
161 about any potential liability the CDD is assuming via the Permit.

162 Mr. Carrier noted the Board was not comfortable with assuming liability for the crossing
163 of Jog Road and the Permit does not assign that liability to the CDD; the CDD will be responsible
164 for maintaining the irrigation lines and replacing landscaping and grass in the median.

165 Timing for the permit approval, the settlement with DR Horton and County maintenance
166 of the median, were discussed.

167 Mr. Cuningham asked if there are any other substantive objections to the Permit that
168 have not been clarified.

169 Regarding Item 15, Mr. Finch stated his understanding that the lines are not that deep
170 and asked if a repair would necessitate the lines being 30" deep. Mr. Carrier stated that the
171 depth requirement will only apply to new lines, not repairs of small lines.

172 Ms. Rigoni discussed her approach in narrowly tailoring the document to the Board's
173 criteria. Future damage will be limited to contributions attributable to the CDD and, in the

174 event the CDD is more than 50% at fault, the CDD can review the County Engineer's opinion.
175 She believed the Permit will allow the CDD to maintain the landscape and irrigation as it
176 desires. She recommended proceeding, subject to co-compliance with the County.

177 Mr. DePaul thanked the representatives from the County for their assistance.

178

179 **On MOTION by Mr. DePaul and seconded by Mr. Cuningham, with Mr. DePaul,**
180 **Ms. Senior and Mr. Cuningham in favor and Mr. Petrick abstaining, the**
181 **proposed Jog Median Maintenance Permit, contingent upon the existing**
182 **damages being addressed, was approved.**

183

184

185 Discussion ensued regarding signatures, given the abstention of the Chair and the
186 absence of the Vice Chair. Ms. Cerbone stated she will obtain the Vice Chair's signature and
187 retain the documents at the District Manager's office.

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189 **EIGHTH ORDER OF BUSINESS**

**Continued Discussion/Consideration of
Proposals to Resolve IT Issues Related to
Pumphouse Software**

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193 Mr. Smith stated he and Mr. Finch met on site with the Electrical Engineer to inspect
194 equipment; the controls company is willing to assist with gathering information and testing the
195 equipment. Mr. Finch shared contact information, as indicated in the email to Staff and the
196 Board. At this point, the vendors are sharing information and they need to test the equipment
197 and attempt to get the system operational.

198 Mr. Smith stated that he was advised about a possible intrusion attempt, via the
199 pumphouse software. Mr. Finch stated he did not think the issues are related given the issues
200 began when connecting to the internet. Mr. Smith stated that, going forward, protection is
201 considered critical.

202 Mr. Cuningham asked for confirmation that, while an intrusion attempt was observed,
203 there is no reason to believe that anything was compromised. Mr. Smith acknowledged the
204 request. Ms. Cerbone stated all the appropriate communications occurred; Mr. Finch contacted
205 her and she then contacted District Counsel and the District Engineer.

206 Mr. Cuningham stated it seems excellent progress is being made; the system was
207 assessed and hardware will be replaced, if necessary.

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209 **NINTH ORDER OF BUSINESS**

Consideration of Resolution 2022-05, Approving Proposed Budgets for Fiscal Year 2022/2023 and Setting Public Hearings Thereon Pursuant to Florida Law; Addressing Transmittal, Posting and Publication Requirements; Addressing Severability; and Providing an Effective Date

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218 Ms. Cerbone presented Resolution 2022-05. She reviewed the proposed Fiscal Year
219 2023 budget, highlighting any line item increases, decreases and adjustments, compared to the
220 Fiscal Year 2022 budget, and explained the reasons for any adjustments.

221 Ms. Cerbone discussed the proposed increase reflected in the “Field operations
222 management” line item and the expanded scope of services Mr. Finch provides. In her opinion,
223 Mr. Finch is knowledgeable, responsive and accurate. Mr. Cuningham voiced his opinion that
224 the increase is in line with the services the CDD has received.

225 Discussion ensued regarding the “Wall maintenance” line item, which includes fencing.

226 Mr. Cuningham believed the \$15,000 budgeted includes fence maintenance but does
227 not include installation of new fencing. The consensus was not to increase the budget for new
228 fence installation, at this time, as reserve funds can be used.

229 Ms. Cerbone noted that Townhome and Condo assessments are proposed to increase
230 \$36.66 and \$52.36 for the single-family home assessments. She stated that the County allows
231 CDDs to inform property owners about the Operation & Maintenance (O&M) assessment
232 increase via the combined notice of ad valorem and non-ad valorem assessments pursuant to
233 Chapter 197, Florida Statutes, and as prepared by the County, which saves the CDD the expense
234 of printing and sending mailed notices to each individual property owner.

235

236 **On MOTION by Mr. Cuningham and seconded by Mr. DePaul, with all in favor,**
237 **Resolution 2022-05, Approving Proposed Budgets for Fiscal Year 2022/2023**
238 **and Setting Hearings for Adoption of Budget and Levy of Special Assessments**
239 **Pursuant to Florida Law for September 12, 2022 at 6:00 p.m. at the Briar Bay**
240 **Clubhouse, 3400 Celebration Blvd., West Palm Beach, Florida 33411;**
241 **Addressing Transmittal, Posting and Publication Requirements; Addressing**
242 **Severability; and Providing an Effective Date, was adopted.**

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245 **TENTH ORDER OF BUSINESS**

Consideration of Resolution 2022-06, Designating Dates, Times and Locations for

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Regular Meetings of the Board of Supervisors of the District for Fiscal Year 2022/2023 and Providing for an Effective Date

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Ms. Cerbone presented Resolution 2022-06.

The following change was made to the Fiscal Year 2023 Meeting Schedule:

DATE: Delete the November 14, 2022 meeting.

On MOTION by Ms. Senior and seconded by Mr. DePaul, with all in favor, Resolution 2022-06, Designating Dates, Times and Locations for Regular Meetings of the Board of Supervisors of the District for Fiscal Year 2022/2023, as amended, and Providing for an Effective Date, was adopted.

ELEVENTH ORDER OF BUSINESS

Consideration of Resolution 2022-07, Ratifying the Actions to Dispense With Further Competitive Solicitation For District Engineering Services; Ratifying Engagement of Direct Negotiations; and Providing for Severability and an Effective Date

Ms. Cerbone presented Resolution 2022-07.

On MOTION by Mr. Cuningham and seconded by Ms. Senior, with all in favor, Resolution 2022-07, Ratifying the Actions to Dispense With Further Competitive Solicitation For District Engineering Services; Ratifying Engagement of Direct Negotiations; and Providing for Severability and an Effective Date, was adopted.

TWELFTH ORDER OF BUSINESS

Consideration of Resolution 2022-08, Ratifying, Confirming, and Approving the Sale of Hamal Community Development District Special Assessment Refunding Bond, Series 2021; Ratifying, Confirming and Approving the Actions of the Chairman, Vice Chairman, Treasurer, Secretary, Assistant Secretaries, and All District Staff Regarding the Sale and Closing of the Hamal Community Development District Special Assessment

290 Refunding Bond, Series 2021; and
 291 Determining Such Actions as Being in
 292 Accordance with the Authorization
 293 Granted by the Board; Providing a
 294 Severability Clause; and Providing an
 295 Effective Date
 296

297 Ms. Cerbone presented Resolution 2022-08. Ms. Rigoni stated this Resolution ratifies all
 298 actions taken in association with the closing of the bonds.
 299

300 **On MOTION by Mr. Cuningham and seconded by Mr. DePaul, with all in favor,**
 301 **2022-08, Ratifying, Confirming, and Approving the Sale of Hamal Community**
 302 **Development District Special Assessment Refunding Bond, Series 2021;**
 303 **Ratifying, Confirming and Approving the Actions of the Chairman, Vice**
 304 **Chairman, Treasurer, Secretary, Assistant Secretaries, and All District Staff**
 305 **Regarding the Sale and Closing of the Hamal Community Development District**
 306 **Special Assessment Refunding Bond, Series 2021; and Determining Such**
 307 **Actions as Being in Accordance with the Authorization Granted by the Board;**
 308 **Providing a Severability Clause; and Providing an Effective Date, was adopted.**

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 311 **THIRTEENTH ORDER OF BUSINESS** **Consideration of Second Amended and**
 312 **Restated Disclosure of Public Financing and**
 313 **Maintenance of Improvements to Real**
 314 **Property Undertaken by the Hamal**
 315 **Community Development District**
 316

317 Ms. Cerbone presented Resolution 2022-08.

318 Ms. Rigoni stated that nothing has changed since the First Amended and Restated
 319 Disclosure except for the language related to the issuance of the Series 2021 bonds.
 320

321 **On MOTION by Ms. Senior and seconded by Mr. Cuningham, with all in favor,**
 322 **the Second Amended and Restated Disclosure of Public Financing and**
 323 **Maintenance of Improvements to Real Property Undertaken by the Hamal**
 324 **Community Development District, was approved.**

325
 326
 327 **FOURTEENTH ORDER OF BUSINESS** **Acceptance of Unaudited Financial**
 328 **Statements as of March 31, 2022**
 329

330 Ms. Cerbone presented the Unaudited Financial Statements as of March 31, 2022.
 331

332 **On MOTION by Mr. Cuningham and seconded by Mr. DePaul, with all in favor,**
333 **the Unaudited Financial Statements as of March 31, 2022, were accepted.**

334
335
336 **FIFTEENTH ORDER OF BUSINESS****Approval of March 28, 2022 Regular
337 Meeting Minutes**

338 Ms. Cerbone presented the March 28, 2022 Regular Meeting Minutes. She stated that
339 Ms. Rigoni previously submitted her changes. The following additional changes were made:

340
341 Line 32 and throughout: Change "Vodnick" to "Bodnick"

342
343 **On MOTION by Ms. Senior and seconded by Mr. Cuningham, with all in favor,**
344 **the March 28, 2022 Regular Meeting Minutes, as amended, were approved.**

345
346
347 **SIXTEENTH ORDER OF BUSINESS****Staff Reports**348
349 **A. District Counsel: *Kutak Rock LLP***

350 Mr. DePaul thanked Ms. Rigoni for her efforts working with the County.

351 **B. District Engineer: *Craig A. Smith & Associates***

352 There was no report.

353 **C. Operations Manager: *King's Management Services, Inc.***

354 There was no report.

355 **D. District Manager: *Wrathell, Hunt and Associates, LLC***

356 Ms. Cerbone asked for a Board Member to volunteer to work with Staff on the fence
357 situation. Mr. Petrick stated he has been working with the HOA attorney and Mr. Finch and he
358 would be happy to assist in this regard. Mr. DePaul stated his belief that Mr. Petrick recused
359 himself from discussions. Ms. Cerbone stated Mr. Petrick recused himself from the matters
360 related to the median on Jog Road.

361 Ms. Cerbone reminded the existing Board Members wishing to stay on the Board of the
362 need to qualify to run in the November General Election and noted that the candidate
363 qualifying period is from noon on June 13, 2022 through noon on June 17, 2022.

364 Mr. Petrick stated, with regard to Mr. DePaul's question about a conflict, he
365 understands that a Notice of Violation might be issued if the fence remains on County property
366 but the County understands that the HOA is working to take care of this and it has nothing to

367 do with the CDD. The CDD is looking into working with the HOAs, as well. Should a Notice of
368 Violation be issued then he would need to opt out, so, if the Board prefers to designate another
369 representative, he will put the HOA attorney in touch with that Board Member.

370 Mr. DePaul and Mr. Cuningham stated they would defer to Mr. Petrick’s judgment. Mr.
371 Cuningham stated he would be happy to serve as Mr. Petrick’s back up. Mr. Petrick stated he
372 will advise, accordingly.

- 373 • **NEXT MEETING DATE: July 11, 2022 at 6:00 P.M.**
- 374 ○ **QUORUM CHECK**

375 The next meeting will be held on July 11, 2022.

377 **SEVENTEENTH ORDER OF BUSINESS**

Supervisors’ Requests

378 There were no Supervisors’ requests.
379

381 **EIGHTEENTH ORDER OF BUSINESS**

Public Comments

382 A member of the public asked if the Board will address issues for Hamilton Bay. Ms.
383 Cerbone responded that this is a CDD meeting addressing issues only related to the CDD.
384

386 **NINETEENTH ORDER OF BUSINESS**

Adjournment

387 There being no further business to discuss, the meeting adjourned.
388

<p>389</p> <p>390 On MOTION by Ms. Senior and seconded by Mr. DePaul, with all in favor, the</p> <p>391 meeting adjourned at 7:49 p.m.</p> <p>392</p> <p>393</p> <p>394</p> <p>395</p> <p>396</p>

[SIGNATURES APPEAR ON THE FOLLOWING PAGE]

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Secretary/Assistant Secretary

Chair/Vice Chair

HAMAL
COMMUNITY DEVELOPMENT DISTRICT

STAFF
REPORTS

HAMAL COMMUNITY DEVELOPMENT DISTRICT

BOARD OF SUPERVISORS FISCAL YEAR 2022/2023 MEETING SCHEDULE

LOCATION

Briar Bay Clubhouse, 3400 Celebration Blvd., West Palm Beach, Florida 33411

DATE	POTENTIAL DISCUSSION/FOCUS	TIME
December 12, 2022	Regular Meeting	6:00 PM
February 13, 2023	Regular Meeting	6:00 PM
March 13, 2023	Regular Meeting	6:00 PM
May 8, 2023	Regular Meeting	6:00 PM
July 10, 2023	Regular Meeting	6:00 PM
September 11, 2023	Public Hearing and Regular Meeting	6:00 PM