

HAMAL

**COMMUNITY DEVELOPMENT
DISTRICT**

September 7, 2023

BOARD OF SUPERVISORS

PUBLIC HEARINGS

AND REGULAR

MEETING AGENDA

HAMAL
COMMUNITY DEVELOPMENT DISTRICT

AGENDA
LETTER

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

August 31, 2023

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 7, 2023 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. Acceptance of Resignation of Supervisor Steven Pincus [Seat 5]; *Term Expires November 2024*
5. Consider Appointment of Qualified Elector to Fill Unexpired Term of Seat 5
 - Administration of Oath of Office to Appointed Supervisor (*the following will be provided in a separate package*)
 - A. Guide to Sunshine Amendment and Code of Ethics for Public Officers and Employees
 - B. Membership, Obligations and Responsibilities
 - C. Financial Disclosure Forms
 - I. Form 1: Statement of Financial Interests
 - II. Form 1X: Amendment to Form 1, Statement of Financial Interests
 - III. Form 1F: Final Statement of Financial Interests
 - D. Form 8B: Memorandum of Voting Conflict
6. Consideration of Resolution 2023-04, Designating Certain Officers of the District, and Providing for an Effective Date
7. Public Hearing on Adoption of Fiscal Year 2023/2024 Budget

- A. Proof/Affidavit of Publication
 - B. Consideration of Resolution 2023-05, Relating to the Annual Appropriations and Adopting the Budgets for the Fiscal Year Beginning October 1, 2023, and Ending September 30, 2024; 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 2023/2024, Pursuant to Florida Law
- A. Proof/Affidavit of Publication
 - B. Consideration of Resolution 2023-06, Making a Determination of Benefit and Imposing Special Assessments for Fiscal Year 2023/2024; 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. Consideration of Resolution 2023-07, Designating Dates, Times and Locations for Regular Meetings of the Board of Supervisors of the District for Fiscal Year 2023/2024 and Providing for an Effective Date
10. Presentation of Audited Financial Report for the Fiscal Year Ending September 30, 2022, Prepared by Grau & Associates
11. Consideration of Resolution 2023-08, Hereby Accepting the Audited Financial Report for the Fiscal Year Ended September 30, 2022
12. Update: Resolve IT Issues Related to Pumphouse Software
13. Ratification of Stewart & Stevenson FDDA, LLC, Scheduled Maintenance Agreement [Emergency Generator]
14. Acceptance of Unaudited Financial Statements as of July 31, 2023
15. Approval of May 8, 2023 Regular Meeting Minutes
16. 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: _____ at 6:00 PM

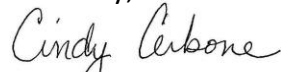
- QUORUM CHECK

SEAT 1	MARC DEPAUL	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 2	BENJAMIN CUNINGHAM	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 3	JOSEPH PETRICK	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 4	IONE SENIOR	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 5		<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO

17. Supervisors' Requests
18. Public Comments
19. 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: 131 733 0895

HAMAL
COMMUNITY DEVELOPMENT DISTRICT

4

HAMAL
COMMUNITY DEVELOPMENT DISTRICT

6

RESOLUTION 2023-04

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE HAMAL COMMUNITY DEVELOPMENT DISTRICT DESIGNATING CERTAIN OFFICERS OF THE DISTRICT, AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the Hamal Community Development District (“District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes; and

WHEREAS, the Board of Supervisors of the District desires to designate certain Officers of the District.

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

SECTION 1. _____ is appointed Chair.

SECTION 2. _____ is appointed Vice Chair.

SECTION 3. _____ is appointed Assistant Secretary.

_____ is appointed Assistant Secretary.

_____ is appointed Assistant Secretary.

Cindy Cerbone is appointed Assistant Secretary.

Jamie Sanchez is appointed Assistant Secretary.

SECTION 4. This Resolution supersedes any prior appointments made by the Board for Chair, Vice Chair and Assistant Secretaries; however, prior appointments by the Board for Secretary, Treasurer and Assistant Treasurer(s) remain unaffected by this Resolution.

SECTION 5. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this 7th day of September, 2023.

ATTEST:

**HAMAL COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

HAMAL
COMMUNITY DEVELOPMENT DISTRICT

7A

LOCALiQ

The Gainesville Sun | The Ledger
Daily Commercial | Ocala StarBanner
News Chief | Herald-Tribune
News Herald | The Palm Beach Post
Northwest Florida Daily News

PO Box 631244 Cincinnati, OH 45263-1244

PROOF OF PUBLICATION

Hamal Cdd
Hamal Cdd
2300 GLADES RD
STE 410W

BOCA RATON FL 334318556

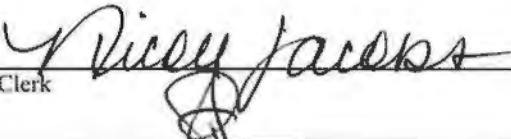
STATE OF WISCONSIN, COUNTY OF BROWN

Before the undersigned authority personally appeared, who on oath says that he or she is the Legal Coordinator of the Palm Beach Post, published in Palm Beach County, Florida; that the attached copy of advertisement, being a Classified Legal CLEGL, was published on the publicly accessible website of Palm Beach County, Florida, or in a newspaper by print in the issues of, on:

08/16/2023, 08/23/2023

Affiant further says that the website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

Subscribed and sworn to before me, by the legal clerk, who is personally known to me, on 08/23/2023



Legal Clerk

Notary, State of WI, County of Brown
10-25-26

My commission expires

Publication Cost: \$1920.74
Order No: 9154348 # of Copies:
Customer No: 729520 0
PO #:

THIS IS NOT AN INVOICE!

Please do not use this form for payment remittance.

RYAN SPELLER
Notary Public
State of Wisconsin

NOTICE OF PUBLIC HEARING TO CONSIDER THE ADDITION OF THE FISCAL YEAR 2023/2024 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 Meetings

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 7, 2023
 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, 2023 and ending September 30, 2024 ("Fiscal Year 2023/2024"). 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 2023/2024; 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 benefited 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	EAU Factor	Proposed Annual O&M Assessment (including collection costs / early payment discounts)
Condos	298	0.70	\$425.06
Townhomes	331	0.70	\$425.06
SF 30' & 40'	309	1.00	\$607.21
SF 50'	229	1.00	\$607.21
SF 70'	164	1.00	\$607.21

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 2023/2024.

For Fiscal Year 2023/2024, the District intends to have the County tax collector collect the assessments imposed on all benefited 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 #10W, 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 telephones.

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.



District Manager

HAMAL
COMMUNITY DEVELOPMENT DISTRICT

7B

RESOLUTION 2023-05

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, 2023, AND ENDING SEPTEMBER 30, 2024; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June 2023, 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, 2023, and ending September 30, 2024 (“**Fiscal Year 2023/2024**”) 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, 2024."
- 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 2023/2024, the sum of \$1,403,367 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	\$ 687,228
DEBT SERVICE FUND (SERIES 2021)	\$ 716,139
TOTAL ALL FUNDS	\$1,403,367

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2023/2024 or within 60 days following the end of the Fiscal Year 2023/2024 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 7th day of September, 2023.

ATTEST:

**HAMAL COMMUNITY DEVELOPMENT
DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

EXHIBIT A: Fiscal Year 2023/2024 Budget

EXHIBIT A: Fiscal Year 2023/2024 Budget

**HAMAL
COMMUNITY DEVELOPMENT DISTRICT
PROPOSED BUDGET
FISCAL YEAR 2024**

**HAMAL
COMMUNITY DEVELOPMENT DISTRICT
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**HAMAL
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2024**

	Fiscal Year 2023				Proposed Budget FY 2024
	Adopted Budget FY 2023	Actual through 3/31/2023	Projected through 9/30/2023	Total Actual & Projected	
REVENUES					
Assessment levy - gross	\$ 610,938				\$ 666,069
Allowable discounts (4%)	(24,438)				(26,643)
Assessment levy - net	586,500	\$ 558,130	\$ 28,370	\$ 586,500	639,426
Fair-share agreement	46,302	15,200	31,102	46,302	46,302
Interest	1,500	1,358	142	1,500	1,500
Total revenues	<u>634,302</u>	<u>574,688</u>	<u>59,614</u>	<u>634,302</u>	<u>687,228</u>
EXPENDITURES					
Professional & administrative					
Supervisors fee & FICA tax	7,536	-	7,536	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	20,000	415	19,585	20,000	20,000
Engineering	15,000	5,000	10,000	15,000	15,000
Audit	8,484	2,500	5,984	8,484	8,784
Arbitrage rebate calculation	1,250	-	1,250	1,250	1,250
Postage	750	60	690	750	750
Legal advertising	2,500	216	2,284	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	7,861	7,042	-	7,042	7,746
FASD annual dues	1,500	1,500	-	1,500	1,500
Pump station/equipment insurance	3,916	8,195	-	8,195	10,654
Reserve study	-	-	-	-	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	<u>120,285</u>	<u>47,837</u>	<u>75,908</u>	<u>123,745</u>	<u>133,208</u>

**HAMAL
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2024**

	Fiscal Year 2023			Total Actual & Projected	Proposed Budget FY 2024
	Adopted Budget FY 2023	Actual through 3/31/2023	Projected through 9/30/2023		
Field operations					
Telephone	2,040	1,008	1,032	2,040	2,040
Field operations management	30,000	15,000	15,000	30,000	30,000
Landscape maintenance					
Mowing, edging, pruning & weed control	106,140	53,070	53,070	106,140	109,324
Turf replacement (\$0.90/sq. foot)	15,000	-	15,000	15,000	35,000
Mulch	18,000	11,200	6,800	18,000	29,120
Insect, weed, fertilization	54,962	27,481	27,481	54,962	56,610
Annuals removal, replacement, installation	15,000	-	15,000	15,000	15,450
Tree pruning	26,523	-	26,523	26,523	27,318
Irrigation system maintenance	8,472	4,236	4,236	8,472	8,726
Irrigation repairs	10,000	11,755	-	11,755	12,000
Capital outlay	30,400	-	30,400	30,400	30,400
Landscape replacement	20,000	16,524	3,476	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	11,736	12,264	24,000	24,000
Fountain maintenance	28,000	20,199	7,801	28,000	28,000
Holiday landscape lighting	7,500	-	7,500	7,500	7,500
Utilities	62,000	32,607	29,393	62,000	62,000
Wall maintenance	15,000	-	15,000	15,000	15,000
Contingency	16,600	-	16,600	16,600	16,600
Total field operations	<u>504,737</u>	<u>207,341</u>	<u>299,151</u>	<u>506,492</u>	<u>544,188</u>

**HAMAL
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2024**

	Fiscal Year 2023				Proposed Budget FY 2024
	Adopted Budget FY 2023	Actual through 3/31/2023	Projected through 9/30/2023	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	6,109	5,571	538	6,109	6,661
Total other fees and charges	<u>9,280</u>	<u>7,601</u>	<u>1,679</u>	<u>9,280</u>	<u>9,832</u>
Total expenditures	<u>634,302</u>	<u>262,779</u>	<u>376,738</u>	<u>639,517</u>	<u>687,228</u>
Excess/(deficiency) of revenues over/(under) expenditures	-	311,909	(317,124)	(5,215)	-
Fund balance - beginning (unaudited)	1,623,543	1,625,183	1,937,092	1,625,183	1,619,968
Fund balance - ending (projected)					
Assigned					
3 months working capital	167,408	167,408	167,408	167,408	185,607
Sound barriers / walls	100,000	100,000	100,000	100,000	100,000
Stormwater pump station	300,000	300,000	300,000	300,000	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	456,135	769,549	452,560	452,560	434,361
Fund balance - ending (projected)	<u>\$ 1,623,543</u>	<u>\$ 1,937,092</u>	<u>\$ 1,619,968</u>	<u>\$ 1,619,968</u>	<u>\$ 1,619,968</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>Craig A. Smith 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.</p>	
Audit	8,784
<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	7,746
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	10,654
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	109,324
Turf, shrubbery & palm maintenance including mowing, edging, pruning & weed control	
Turf replacement \$0.90/square foot/replace dead sod due to no irrigation, twice a year.	35,000
Mulch	29,120
Insect, weed, fertilization	
Turf, shrubbery, palm trees, ground cover and flowers	56,610
Annuals removal, replacement and installation (including topsoil)	15,450
4" annuals, 2x/year (there are approximately 900 annuals)	
Tree pruning	27,318
Irrigation system maintenance	8,726
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	12,000
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>	
<u>Account Number</u>	<u>Service Address</u>
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	16,600
<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	6,661
<p>The tax collector's fees are 1% of the on-roll assessment.</p>	
Total expenditures	\$ 687,228

**HAMAL
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND SERIES 2021 BUDGET (REFUNDED SERIES 2017)
FISCAL YEAR 2024**

	Fiscal Year 2023				Proposed Budget FY 2024
	Adopted Budget FY 2023	Actual through 3/31/2023	Projected through 9/30/2023	Total Actual & Projected	
REVENUE					
Assessment levy - gross	\$ 740,175				\$ 739,492
Allowable discounts (4%)	(29,607)				(29,580)
Assessment levy - net	710,568	\$ 676,125	\$ 34,443	\$ 710,568	709,912
Prepayments	-	4,818	-	4,818	-
Interest	-	3,165	-	3,165	-
Total revenue	<u>710,568</u>	<u>684,108</u>	<u>34,443</u>	<u>718,551</u>	<u>709,912</u>
EXPENDITURES					
Debt service					
Principal 5/1	600,000	-	600,000	600,000	611,000
Principal prepayment	4,000	-	4,000	4,000	-
Interest 11/1	60,027	-	54,482	54,482	48,872
Interest 5/1	54,482	54,520	-	54,520	48,872
Total debt service	<u>718,509</u>	<u>54,520</u>	<u>658,482</u>	<u>713,002</u>	<u>708,744</u>
Other fees & charges					
Tax collector	7,402	6,749	653	7,402	7,395
Total other fees & charges	<u>7,402</u>	<u>6,749</u>	<u>653</u>	<u>7,402</u>	<u>7,395</u>
Total expenditures	<u>725,911</u>	<u>61,269</u>	<u>659,135</u>	<u>720,404</u>	<u>716,139</u>
Net increase/(decrease) in fund balance	(15,343)	622,839	(624,692)	(1,853)	(6,227)
Beginning fund balance (unaudited)	85,377	92,669	715,508	92,669	90,816
Ending fund balance (projected)	<u>\$ 70,034</u>	<u>\$ 715,508</u>	<u>\$ 90,816</u>	<u>\$ 90,816</u>	<u>84,589</u>
Use of fund balance:					
Interest expense - November 1, 2024					(43,160)
Projected fund balance surplus/(deficit) as of September 30, 2024					<u>\$ 41,429</u>

Special Assessment Refunding Bonds, Series 2021

\$6,420,000

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I
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	\$5,227,000.00	-	\$449,454.50	\$5,676,454.50

**HAMAL
COMMUNITY DEVELOPMENT DISTRICT
ASSESSMENT COMPARISON
FISCAL YEAR 2024**

Product	Total Projected Units	Proposed FY 2024			% Change FY 2023' to FY 2024'
		Series 2021	O & M	Total	
		Debt Service Assessment	Assessment	Proposed Assessment	
Condos	288	\$ 401.36	\$ 410.69	\$ 812.05	4.37%
Townhomes	331	441.09	410.69	851.79	4.16%
SF 30' & 40'	309	682.31	586.68	1,268.99	3.98%
SF 50'	229	682.31	586.68	1,268.99	3.98%
SF 70'	164	682.31	586.68	1,268.99	3.98%
	<u>1,321</u>				

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

HAMAL
COMMUNITY DEVELOPMENT DISTRICT

8A

LOCALiQ

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NOTICE OF PUBLIC HEARING TO CONSIDER THE ADDITION OF THE FISCAL YEAR 2023/2024 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 Meetings

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 7, 2023
 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, 2023 and ending September 30, 2024 ("Fiscal Year 2023/2024"). 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 2023/2024; 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	EAU Factor	Proposed Annual O&M Assessment (including collection costs / early payment discounts)
Condos	298	0.70	\$425.06
Townhomes	331	0.70	\$425.06
SF 30' & 40'	309	1.00	\$607.21
SF 50'	229	1.00	\$607.21
SF 70'	164	1.00	\$607.21

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 2023/2024.

For Fiscal Year 2023/2024, 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 #10W, 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 telephones.

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.



District Manager

HAMAL
COMMUNITY DEVELOPMENT DISTRICT

8B

RESOLUTION 2023-06

A RESOLUTION OF THE BOARD OF SUPERVISORS OF HAMAL COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 2023/2024; 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, 2023 and ending September 30, 2024 ("**Fiscal Year 2023/2024**"), 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 2023/2024; 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 7th day of September, 2023.

ATTEST:

**HAMAL COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: FY 2024 Budget

Exhibit B: FY 2024 Assessment Roll

HAMAL
COMMUNITY DEVELOPMENT DISTRICT

9

RESOLUTION 2023-07

A RESOLUTION OF THE HAMAL COMMUNITY DEVELOPMENT DISTRICT DESIGNATING DATES, TIMES AND LOCATIONS FOR REGULAR MEETINGS OF THE BOARD OF SUPERVISORS OF THE DISTRICT FOR FISCAL YEAR 2023/2024 AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the Hamal Community Development District (“District”) is a local unit of special-purpose government created by, and existing pursuant to Chapter 190, *Florida Statutes*, being situated entirely within Palm Beach County, Florida; and

WHEREAS, the Board of Supervisors of the District (“Board”) is statutorily authorized to exercise the powers granted to the District; and

WHEREAS, all meetings of the Board shall be open to the public and governed by the provisions of Chapter 286, *Florida Statutes*; and

WHEREAS, the Board is statutorily required to file annually, with the local governing authority and the Florida Department of Economic Opportunity, a schedule of its regular meetings.

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

SECTION 1. ADOPTING REGULAR MEETING SCHEDULE. Regular meetings of the District’s Board shall be held during Fiscal Year 2023/2024 as provided on the schedule attached hereto as **Exhibit A**.

SECTION 2. FILING REQUIREMENT. In accordance with Section 189.015(1), *Florida Statutes*, the District’s Secretary is hereby directed to file a schedule of the District’s regular meetings annually with Palm Beach County and the Florida Department of Economic Opportunity.

SECTION 3. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED this 7th day of September, 2023.

Attest:

HAMAL COMMUNITY DEVELOPMENT DISTRICT

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A

HAMAL COMMUNITY DEVELOPMENT DISTRICT		
BOARD OF SUPERVISORS FISCAL YEAR 2023/2024 MEETING SCHEDULE		
LOCATION		
<i>Briar Bay Clubhouse, 3400 Celebration Blvd., West Palm Beach, Florida 33411</i>		
DATE	POTENTIAL DISCUSSION/FOCUS	TIME
October __, 2023*	Regular Meeting	6:00 PM
November 13, 2023	Regular Meeting	6:00 PM
December 11, 2023	Regular Meeting	6:00 PM
February 12, 2024	Regular Meeting	6:00 PM
March 11, 2024	Regular Meeting	6:00 PM
April 8, 2024	Regular Meeting	6:00 PM
May 13, 2024	Regular Meeting	6:00 PM
July 8, 2024	Regular Meeting	6:00 PM
September 9, 2024	Public Hearing and Regular Meeting	6:00 PM

***Exception**

Note: The October meeting date is on the Columbus Day holiday.

HAMAL
COMMUNITY DEVELOPMENT DISTRICT

10

**HAMAL
COMMUNITY DEVELOPMENT DISTRICT
PALM BEACH COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2022**

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

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

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

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

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

Required Supplementary Information

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

Other Information Included in the Financial Report

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 6, 2023, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, 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.

Bhav & Associates

June 6, 2023

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, 2022. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The 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 \$4,098,561.
- The change in the District's total net position in comparison with the prior fiscal year was \$488,265, an increase. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2022, the District's governmental funds reported combined ending fund balances of \$1,717,848, a decrease of \$(4,946) in comparison with the prior fiscal year. A portion of fund balance is restricted for debt service, non-spendable for deposits, 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,	
	2022	2021
Current and other assets	\$ 1,748,221	\$ 1,788,772
Capital assets, net	8,210,214	8,264,444
Total assets	9,958,435	10,053,216
Deferred outflows of resources	46,932	52,511
Current liabilities	75,806	75,431
Long-term liabilities	5,831,000	6,420,000
Total liabilities	5,906,806	6,495,431
Net position		
Net investment in capital assets	2,426,146	1,896,955
Restricted	47,235	39,875
Unrestricted	1,625,180	1,673,466
Total net position	\$ 4,098,561	\$ 3,610,296

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,	
	2022	2021
Revenues:		
Program revenues		
Charges for services	\$ 1,292,226	\$ 1,319,241
Operating grants and contributions	255	36
General revenues	4,256	901
Total revenues	<u>1,296,737</u>	<u>1,320,178</u>
Expenses:		
General government	171,157	147,270
Maintenance and operations	514,317	380,500
Interest	115,541	225,641
Bond issue costs	7,457	217,100
Total expenses	<u>808,472</u>	<u>970,511</u>
Change in net position	<u>488,265</u>	<u>349,667</u>
Net position - beginning	<u>3,610,296</u>	<u>3,260,629</u>
Net position - ending	<u>\$ 4,098,561</u>	<u>\$ 3,610,296</u>

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2022, was \$808,472. 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. Expenses decreased as a result of a decrease in interest expense and bond issue costs.

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.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2022, the District had \$9,208,587 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of \$998,373 has been taken, which resulted in a net book value of \$8,210,214. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2022, the District had \$5,831,000 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, 2022**

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 1,652,386
Accounts receivable	3,032
Assessments receivable	4,072
Prepaid items	135
Restricted assets:	
Investments	88,596
Capital assets:	
Nondepreciable	7,819,239
Depreciable, net	390,975
Total assets	9,958,435
 DEFERRED OUTFLOWS OF RESOURCES	
Deferred amount on refunding	46,932
 LIABILITIES	
Accounts payable	30,373
Accrued interest payable	45,433
Long-term liabilities:	
Due within one year	601,000
Due in more than one year	5,230,000
Total liabilities	5,906,806
 NET POSITION	
Net investment in capital assets	2,426,146
Restricted for debt service	47,235
Unrestricted	1,625,180
Total net position	\$ 4,098,561

See notes to the financial statements

**HAMAL COMMUNITY DEVELOPMENT DISTRICT
PALM BEACH COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

<u>Functions/Programs</u>	Program Revenues			Net (Expense) Revenue and Changes in Net Position
<u>Expenses</u>	<u>Charges for Service</u>	<u>Operating Grants and Contributions</u>	Governmental Activities	
Primary government:				
Governmental activities:				
General government	\$ 171,157	\$ 171,157	\$ -	\$ -
Maintenance and operations	514,317	406,875	-	(107,442)
Interest on long-term debt	115,541	714,194	255	598,908
Bond issue costs	7,457	-	-	(7,457)
Total governmental activities	808,472	1,292,226	255	484,009
General revenues:				
Investment earnings				1,096
Miscellaneous				3,160
Total general revenues				4,256
Change in net position				488,265
Net position - beginning				3,610,296
Net position - ending				\$ 4,098,561

See notes to the financial statements

**HAMAL COMMUNITY DEVELOPMENT DISTRICT
PALM BEACH COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022**

	Major Funds		Total Governmental Funds
	General	Debt Service	
ASSETS			
Cash and cash equivalents	\$ 1,652,386	\$ -	\$ 1,652,386
Investments	-	88,596	88,596
Assessments receivable	-	4,072	4,072
Account receivable	3,032	-	3,032
Deposits	135	-	135
Total assets	<u>\$ 1,655,553</u>	<u>\$ 92,668</u>	<u>\$ 1,748,221</u>
LIABILITIES			
Accounts payable	\$ 30,373	\$ -	\$ 30,373
Total liabilities	<u>30,373</u>	<u>-</u>	<u>30,373</u>
FUND BALANCES			
Nonspendable:			
Deposits	135	-	135
Restricted for:			
Debt service	-	92,668	92,668
Assigned to:			
Working capital	152,130	-	152,130
Maintenance	450,000	-	450,000
Disaster reserve	500,000	-	500,000
Unassigned	522,915	-	522,915
Total fund balances	<u>1,625,180</u>	<u>92,668</u>	<u>1,717,848</u>
Total liabilities and fund balances	<u>\$ 1,655,553</u>	<u>\$ 92,668</u>	<u>\$ 1,748,221</u>

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, 2022**

Fund balance - governmental funds \$ 1,717,848

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>(998,373)</u>	8,210,214

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

46,932

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	(45,433)	
Bonds payable	<u>(5,831,000)</u>	<u>(5,876,433)</u>

Net position of governmental activities		<u>\$ 4,098,561</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, 2022**

	Major Funds		Total Governmental Funds
	General	Debt Service	
REVENUES			
Assessments	\$ 531,783	\$ 714,194	\$ 1,245,977
Fair share agreement revenue	59,306	-	59,306
Interest income	1,096	255	1,351
Prepaid Assessment Income	-	3,160	3,160
Total revenues	<u>592,185</u>	<u>717,609</u>	<u>1,309,794</u>
EXPENDITURES			
Current:			
General government	167,327	3,830	171,157
Maintenance and operations	460,087	-	460,087
Debt service:			
Principal	-	589,000	589,000
Interest	-	87,039	87,039
Bond issue costs	-	7,457	7,457
Total expenditures	<u>627,414</u>	<u>687,326</u>	<u>1,314,740</u>
Excess (deficiency) of revenues over (under) expenditures	(35,229)	30,283	(4,946)
Fund balances - beginning	<u>1,660,409</u>	<u>62,385</u>	<u>1,722,794</u>
Fund balances - ending	<u>\$ 1,625,180</u>	<u>\$ 92,668</u>	<u>\$ 1,717,848</u>

See notes to the financial statements

**HAMAL COMMUNITY DEVELOPMENT DISTRICT
PALM BEACH COUNTY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

Net change in fund balances - total governmental funds	\$	(4,946)
Amounts reported for governmental activities in the statement of activities are different because:		
Depreciation on capital assets is not recognized in the governmental fund financial statements but is reported as an expense in the statement of activities.		(54,230)
Repayment of long-term liabilities are reported as expenditures in the governmental fund financial statements but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.		589,000
Certain revenues were unavailable for the governmental fund financial statements in the prior fiscal year. In the current fiscal year, these revenues were recorded in the governmental fund financial statements.		(13,057)
Amortization of the deferred amount on refunding is shown on the statement of activities but not on the fund financial statements		(5,579)
The change in accrued interest on long-term liabilities between the current and prior fiscal year is recorded in the statement of activities but not in the governmental fund financial statements.		<u>(22,923)</u>
Change in net position of governmental activities	\$	<u>488,265</u>

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, 2022:

	Amortized Cost	Credit Risk	Maturities
First American Government Obligation Fund Class Y	\$ 88,596	S&P AAAM	Weighted average of the fund portfolio: 18 days
Total Investments	<u>\$ 88,596</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, 2022 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	<u>7,819,239</u>	<u>-</u>	<u>-</u>	<u>7,819,239</u>
Capital assets, being depreciated				
Improvements - infrastructure	1,124,811	-	-	1,124,811
Improvements - other	264,537	-	-	264,537
Total capital assets, being depreciated	<u>1,389,348</u>	<u>-</u>	<u>-</u>	<u>1,389,348</u>
Less accumulated depreciation for:				
Improvements - infrastructure	746,845	38,898	-	785,743
Improvements - other	197,298	15,332	-	212,630
Total accumulated depreciation	<u>944,143</u>	<u>54,230</u>	<u>-</u>	<u>998,373</u>
Total capital assets, being depreciated, net	<u>445,205</u>	<u>(54,230)</u>	<u>-</u>	<u>390,975</u>
Governmental activities capital assets, net	<u>\$ 8,264,444</u>	<u>\$ (54,230)</u>	<u>\$ -</u>	<u>\$ 8,210,214</u>

Depreciation expense was charged to maintenance and operations function.

NOTE 7 – LONG-TERM LIABILITIES

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, 2022.

NOTE 7 – LONG-TERM LIABILITIES (Continued)

Long-term debt activity

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

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Series 2021	\$ 6,420,000	\$ -	\$ 589,000	\$ 5,831,000	\$ 601,000
Total	<u>\$ 6,420,000</u>	<u>\$ -</u>	<u>\$ 589,000</u>	<u>\$ 5,831,000</u>	<u>\$ 601,000</u>

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

Year ending September 30,	Principal	Interest	Total
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	647,000	62,832	709,832
2028-2031	2,713,000	128,019	2,841,019
Total	<u>\$ 5,831,000</u>	<u>\$ 558,756</u>	<u>\$ 6,389,756</u>

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, 2022**

	Budgeted Amounts Original & Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Maintenance assessments	\$ 529,427	\$ 531,783	\$ 2,356
Fair share agreement revenue	46,302	59,306	13,004
Interest and other revenues	1,500	1,096	(404)
Total revenues	577,229	592,185	14,956
EXPENDITURES			
Current:			
General government	114,324	167,327	(53,003)
Maintenance	462,905	460,087	2,818
Total expenditures	577,229	627,414	(50,185)
Excess (deficiency) of revenues over (under) expenditures	\$ -	(35,229)	\$ (35,229)
Fund balance - beginning		1,660,409	
Fund balance - ending		\$ 1,625,180	

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, 2022.

**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 9/30/2022	None
Number of independent contractors compensated in September 2022	7
Employee compensation for FYE 9/30/2022 (paid/accrued)	Not applicable
Independent contractor compensation for FYE 9/30/2022	\$181,157
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 9/30/2022	Operations and maintenance - \$311.83 - \$485.76 Debt service - \$974.73 - \$1,914.38
Special assessments collected FYE 9/30/2022	\$1,245,977
Outstanding Bonds:	
Series 2021, due May 1, 2031,	see Note 7 page 20 for details



**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, 2022, 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 6, 2023.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

Shaw & Associates

June 6, 2023



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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Boca Raton, Florida 33431
(561) 994-9299 • (800) 299-4728
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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, 2022. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

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

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

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Board of Supervisors of 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 6, 2023



**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, 2022, and have issued our report thereon dated June 6, 2023.

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 6, 2023 should be considered in conjunction with this management letter.

Purpose of this Letter

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

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

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, as applicable, management, and the Board of Supervisors of 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 6, 2023

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

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

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

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

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

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

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

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

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

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.

5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.

6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2022. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 23.

HAMAL
COMMUNITY DEVELOPMENT DISTRICT

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RESOLUTION 2023-08

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, 2022

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 2022;

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

1. The Audited Financial Report for Fiscal Year 2022, heretofore submitted to the Board, is hereby accepted for Fiscal Year 2022, for the period ending September 30, 2022; and
2. A verified copy of said Audited Financial Report for Fiscal Year 2022 shall be attached hereto as an exhibit to this Resolution, in the District’s “Official Record of Proceedings”.

PASSED AND ADOPTED this 7th day of September, 2023.

ATTEST:

HAMAL COMMUNITY DEVELOPMENT DISTRICT

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

HAMAL
COMMUNITY DEVELOPMENT DISTRICT

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FLORIDA

DETROIT DIESEL-ALLISON



Scheduled Maintenance Agreement

Date 6/8/2023

This proposal is made subject to buyer's acceptance within thirty (30) days from the above date. Signing of this proposal authorizes Stewart & Stevenson FDDA LLC to perform services described below. Stewart & Stevenson FDDA LLC will perform periodic maintenance on all equipment listed and will provide a written report of all maintenance to the buyer within ten (10) business days.

Account # _____

Customer Name Hamal Community Development District (Briar Bay)

Address/Location 3400 Celebration Blvd

City West Palm Beach State Florida Zip 33411

Phone # 561-314-4454 ext 228 Secondary Phone # 561-262-6848

Fax # _____ Cell Phone # _____

Contact Name	<u>Al Caruso</u>	Title	<u>Project Manger</u>	Email	<u>acaruso@craigasmith.com</u>
	<u>Bruce King</u>	Title	<u>Management</u>	Email	<u>bruce@kingsmanagement.com</u>
	_____	Title	_____	Email	_____

Scope of Work to be Completed on Generator Sets

Annual PM Service

SERVICE:

- Analysis of engine lube oil. (Analysis of oil is maintained on record for future comparison, copies of record are provided on request.)
- Change all lube oil and fuel oil filters.
- Drain and replenish engine lube oil.
- Testing coolant solution for proper freeze protection and corrosion inhibitors and recording results.
- Service battery(s) checking battery set(s) for proper electrolyte levels and replenishing as needed.
- Verifying specific gravity of battery(s) (lead acid only), Al-cad/ Ni-cad batteries will be checked for proper volts per cell with results recorded.
- Inspect and clean battery connections and coat connections with applicable corrosion inhibitor.
- Verify proper operation of battery charger and record voltage and charging rate.
- Inspect and lubricate generator bearings.
- Inspect and lubricate airflow louvers.
- Clean dirt and dust from unit.

VISUAL CHECKS:

- Inspect radiator/ heat exchange assemblies (condition and leaks).
- Inspecting air cleaner assemblies (cost of replacing air cleaners IS NOT INCLUDED should it be necessary).
- Inspect air inlet piping.
- Inspect exhaust manifold and piping.
- Inspect water hoses for pliability, tighten clamps as needed.
- Inspect engine mounts, vibration isolators.
- Inspect electrical wiring for loose connections, frayed wires.
- Inspect fuel system, which includes verification of proper day tank operation, priming pump operation, and fuel injection system (condition and leaks).
- Inspect and adjust all belts (cost of replacing belts IS NOT INCLUDED should it be necessary).
- Inspect and clean crankcase breather.
- Inspect generator field and stator windings (megaohm testing of windings can be done at additional cost).
- Clean and inspect rectifier bridge.

Scope of Work to be Completed on Generator Sets (continued)

PERFORMANCE EVALUATION:

- Check operation of starter motor (cranking ability, voltage drop on start).
- Check engine smoke at start and during operation.
- Verify proper operation of gauges, metering, indicators (operation, condition and adjustments as needed).
- Check and record battery charge rate from unit mounted alternator (if applicable).
- Check fuel transfer pump (PSI, valves, conditions, and leaks).
- Check lubrication system (leaks, PSI).
- Check Jacket water heater (operation/condition).
- Check temperature regulators (operation, record temperature).
- Verify governor settings (operation, stability, and response).
- Check turbocharger (operation).
- Check aftercooler (condition, leaks).
- Verify safety devices (operation, condition, record results).
- Check control panel (operation, condition).
- Test electric power generation via Automatic Transfer Switch (operation, record voltage, amperage, and frequency) **If Requested by the customer and performed on the same trip.**

Visual Inspection

SERVICE:

- Verify proper oil level in sump. (Make up oil in excess of 1 gallon will be invoiced as an additional charge.)
- Testing coolant solution for proper freeze protection and corrosion inhibitors and recording results.
- Service battery(s) checking battery set(s) for proper electrolyte levels and replenishing as needed.
- Verifying specific gravity of battery(s) (lead acid only), Al-cad/ Ni-cad batteries will be checked for proper volts per cell with results recorded.
- Inspect and clean battery connections and coat connections with applicable corrosion inhibitor.
- Verify proper operation of battery charger and record voltage and charging rate.
- Clean dirt and dust from unit.

VISUAL CHECKS:

- Inspect radiator/ heat exchange assemblies (condition and leaks).
- Inspecting air cleaner assemblies (cost of replacing air cleaners IS NOT INCLUDED should it be necessary).
- Inspect air inlet piping.
- Inspect exhaust manifold and piping.
- Inspect water hoses for pliability, tighten clamps as needed.
- Inspect engine mounts, vibration isolators.
- Inspect electrical wiring for loose connections, frayed wires.
- Inspect fuel system, which includes verification of proper day tank operation, priming pump operation, and fuel injection system (condition and leaks).
- Inspect and adjust all belts (cost of replacing belts IS NOT INCLUDED should it be necessary).
- Inspect and clean crankcase breather.
- Inspect generator field and stator windings (megaohm testing of windings can be done at additional cost).
- Clean and inspect rectifier bridge.

PERFORMANCE EVALUATION:

- Check operation of starter motor (cranking ability, voltage drop on start).
- Check engine smoke at start and during operation.
- Verify proper operation of gauges, metering, indicators (operation, condition and adjustments as needed).
- Check and record battery charge rate from unit mounted alternator (if applicable).
- Check fuel transfer pump (PSI, valves, conditions, and leaks).
- Check lubrication system (leaks, PSI).
- Check Jacket water heater (operation/condition).
- Check temperature regulators (operation, record temperature).
- Verify governor settings (operation, stability, and response).
- Check turbocharger (operation).
- Check aftercooler (condition, leaks).
- Verify safety devices (operation, condition, record results).
- Check control panel (operation, condition).
- Test electric power generation via Automatic Transfer Switch (operation, record voltage, amperage, and frequency). **If Requested by the customer and performed on the same trip.**

FDDA RECOMMENDATIONS FOR OUR CUSTOMER TO PERFORM

- **Perform weekly visual inspections of equipment**
- **Perform system operation test to equipment per factory requirements (running the engines)**
- **Verify proper operation of gauges, metering, indicators**
- **Record readings**
- **FDDA recommends to the customer a weekly system operation test to equipment (running the engines)**

Failure to adhere to these recommendations may result in damage/failure(s) solely attributable to customer and for which FDDA shall bear no responsibility/liability

Scope of Work to be Completed on Diesel Fire Pump

Annual PM Service

SERVICE:

- Analysis of engine lube oil. (Analysis of oil is maintained on record for future comparison, copies of record are provided on request.)
- Change all lube oil and fuel oil filters.
- Drain and replenish engine lube oil.
- Testing coolant solution for proper freeze protection and corrosion inhibitors and recording results.
- **Perform NFPA 25 Required Fuel Sample analysis on the Fire Pump main diesel fuel tank. (1x per Year) IF approved and is included with the signed agreement by customer**
- Service battery(s) checking battery set(s) for proper electrolyte levels and replenishing as needed.
- Verifying specific gravity of battery(s) (lead acid only), Al-cad/ Ni-cad battery's will be checked for proper volts per cell with results recorded.
- Inspect and clean battery connections and coat connections with applicable corrosion inhibitor.
- Verify proper operation of battery charger and record voltage and charging rate.
- Inspect and clean cooling loop strainer
- Inspect and lubricate pump bearings.
- Inspect and lubricate air flow louvers
- Clean dirt and dust from unit.

VISUAL CHECKS:

- Inspect radiator/ heat exchange assemblies (condition and leaks).
- Inspecting air cleaner assemblies (cost of replacing air cleaners IS NOT INCLUDED should it be necessary).
- Inspect air inlet piping.
- Inspect exhaust manifold and piping.
- Inspect water hoses for pliability, tighten clamps as needed.
- Inspect engine mounts, vibration isolators.
- Inspect electrical wiring for loose connections, frayed wires.
- Inspect fuel system, which includes verification of proper day tank operation, priming pump operation, and fuel injection system (condition and leaks).
- Inspect and adjust all belts (cost of replacing belts IS NOT INCLUDED should it be necessary).
- Inspect and clean crankcase breather.
- Inspect and adjust pump shaft packing glands.
- Police engine room for trash/loose debris.

PERFORMANCE EVALUATION:

- Check operation of starter motor (cranking ability, voltage drop on start).
- Check engine smoke at start and during operation.
- Verify proper operation of gauges, metering, indicators (operation, condition and adjustments as needed).
- Check and record battery charge rate from unit mounted alternator (if applicable).
- Check fuel transfer pump (PSI, valves, conditions, and leaks).
- Check lubrication system (leaks, PSI).
- Check Jacket water heater (operation/condition).
- Check temperature regulators (operation, record temperature).
- Verify governor settings (operation, rpm).
- Check turbocharger (operation).
- Check aftercooler (condition, leaks).
- Verify safety devices (operation, condition, record results).
- Check control panel (operation, condition).
- Test automatic start sequence via test switch in pump control panel. **IF Requested by the customer and performed on the same trip.**

FDDA RECOMMENDATIONS FOR OUR CUSTOMER TO PERFORM

- **Perform weekly visual inspections of equipment**
- **Perform system operation test to equipment per factory requirements (running the engines)**
- **Verify proper operation of gauges, metering, indicators**
- **Record readings**
- **FDDA recommends to the customer a weekly system operation test to equipment (running the engines)**

Failure to adhere to these recommendations may result in damage/failure(s) solely attributable to customer and for which FDDA shall bear no responsibility/liability

Scope of Work to be Completed on Diesel Fire Pump (continued)

Visual Inspection

SERVICE:

- Verify proper oil level in sump. (Make up oil in excess of 1 gallon will be invoiced as an additional charge.)
- Testing coolant solution for proper freeze protection and corrosion inhibitors and recording results.
- Service battery(s) checking battery set(s) for proper electrolyte levels and replenishing as needed.
- Verifying specific gravity of battery(s) (lead acid only), Al-cad/ Ni-cad battery's will be checked for proper volts per cell with results recorded.
- Inspect and clean battery connections and coat connections with applicable corrosion inhibitor.
- Verify proper operation of battery charger and record voltage and charging rate.
- Inspect and air flow louvers
- Clean dirt and dust from unit.

VISUAL CHECKS:

- Inspect radiator/ heat exchange assemblies (condition and leaks).
- Inspecting air cleaner assemblies (cost of replacing air cleaners IS NOT INCLUDED should it be necessary).
- Inspect air inlet piping.
- Inspect exhaust manifold and piping.
- Inspect water hoses for pliability, tighten clamps as needed.
- Inspect engine mounts, vibration isolators.
- Inspect electrical wiring for loose connections, frayed wires.
- Inspect fuel system, which includes verification of proper day tank operation, priming pump operation, and fuel injection system (condition and leaks).
- Inspect and adjust all belts (cost of replacing belts IS NOT INCLUDED should it be necessary).
- Inspect and clean crankcase breather.
- Inspect and adjust pump shaft packing glands.
- Police engine room for trash/loose debris.

PERFORMANCE EVALUATION:

- Check operation of starter motor (cranking ability, voltage drop on start).
- Check engine smoke at start and during operation.
- Verify proper operation of gauges, metering, indicators (operation, condition and adjustments as needed).
- Check and record battery charge rate from unit mounted alternator (if applicable).
- Check fuel transfer pump (PSI, valves, conditions, and leaks).
- Check lubrication system (leaks, PSI).
- Check Jacket water heater (operation/condition).
- Check temperature regulators (operation, record temperature).
- Verify governor settings (operation, rpm).
- Check turbocharger (operation).
- Check aftercooler (condition, leaks).
- Verify safety devices (operation, condition, record results).
- Check control panel (operation, condition).
- Test automatic start sequence via test switch in pump control panel. **If Requested by the customer and performed on the same trip.**

Customer Name

Hamal Community Development District (Briar Bay) **Contact** Al Caruso

561-314-4454 ext 228

Equipment Information

Unit ID/Location	kW <small>(if applicable)</small>	Make	S/N	G / FP	Visual Inspection	Annual PM Service	Load Bank or Fuel Sample
60kW Onan S/N L000186917 Eng S/N 46058018	60	Cummins	46058018	G	\$631	\$1,988	\$0
					# of services per year X 1	# of services per year X 1	Length (in hrs)
Totals					\$631	\$1,988	\$0
					\$0	\$0	\$0
					# of services per year X 1	# of services per year X 1	Length (in hrs)
Totals					\$0	\$0	\$0
					\$0	\$0	\$0
Unit Name	Site Location				# of services per year X 0	# of services per year X 0	Length (in hrs)
Totals					\$0	\$0	\$0
					\$0	\$0	\$0
Unit Name	Site Location				# of services per year X 0	# of services per year X 0	Length (in hrs)
Totals					\$0	\$0	\$0
					\$0	\$0	\$0
Unit Name	Site Location				# of services per year X 0	# of services per year X 0	Length (in hrs)
Totals					\$0	\$0	\$0
					\$0	\$0	\$0
Unit Name	Site Location				# of services per year X 0	# of services per year X 0	Length (in hrs)
Totals					\$0	\$0	\$0

Agreement Start Date Upon Approval

Annual Service Month TBD

Valid Through _____

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Annual Total \$1,988

Visual Total \$631

Load Bank or Fuel Sample \$0

Option to Extend Agreement

Initial below: An extension option is provided with this "Scheduled Maintenance Price Proposal Agreement", which allows for an extension of this agreement beyond its initial terms. By checking the box for extension, pricing (based on "Yearly Total") will increase by the percentage listed below, on a yearly basis, until such time as either party cancels this agreement.

Yearly Percentage Increase for this agreement

Yearly Total **\$2,619**
Taxes Not Included

Stewart and Stevenson FDDA LLC d/b/a FDDA, agrees to hold above listed pricing for the period listed in the "Valid Through" section of this agreement. Either party can cancel this contract with or without cause by providing the other party 30-day notification. I hereby authorize the above maintenance work to be done along with the necessary materials. Stewart and Stevenson FDDA LLC d/b/a FDDA and its employees may operate the above equipment for the purpose of testing, inspection or delivery at my risk. An expressed mechanics lien is acknowledged on equipment to secure the cost of all repairs thereto. Stewart and Stevenson FDDA LLC d/b/a FDDA is not responsible for loss or damage to equipment in case of fire, theft, accident, or any other cause beyond our control. Replaced parts will be held for a period of ten (10) business days after completion of services. The cost of labor and parts in determining any estimate shall be borne by the customer. This Scheduled Maintenance Agreement is subject to Stewart and Stevenson FDDA LLC Additional Terms of Sale attached hereto.

Cust. Name(Print) _____ Sales Rep. Name(Print) David Deliz

Cust. Name(Sign) _____ Sales Rep. Name(Sign) David Deliz

Date _____ Date 6/7/2023

Please sign and return via email or fax to:

Email: d.deliz@kirbycorp.com / Cell: 813-853-2643

The agreement is subject to the S&S terms of sale available at the link.
www.stewartandstevenson.com/terms-of-sale

The following Additional Terms of Sale apply except to the extent they are contradicted elsewhere in this Agreement.

IMPORTANT WARRANTY, LIMITATION OF LIABILITY AND INDEMNITY PROVISIONS ARE INCLUDED.

1. **DEFINITIONS:** The term "Seller" means the Stewart & Stevenson affiliate executing this Agreement; "Goods" means the machinery, equipment and other tangible and intangible property along with associated labor, installation and commissioning provided by Seller; the term "Services" means labor and associated parts provided by Seller to maintain, repair or recondition the property of Buyer; "Products" means Goods and/or Services; and "Buyer" means the person to whom such Products are sold. Each of Buyer and Seller is a "Party."

2. **PRICE:** All prices are in U.S. Dollars. Labor rates are subject to change without notice and apply from the time of dispatch of service personnel until the earlier of their return or dispatch to another job. Unless expressly indicated herein, no amount is included in any price for sales, use, privilege, excise or other taxes imposed on or measured by the gross receipts from the sale of Products. Buyer shall promptly pay any such charge directly to the governmental authority assessing them or reimburse on demand any such charges paid by Seller.

3. **PAYMENTS:** All payments shall be in U.S. Dollars, without offset, backcharge, retention or withholding of any kind. Any amounts not paid when due will be subject to interest at the rate of 1½% per month, compounded, or the highest non-usurious rate permitted by applicable law, whichever is less. ANY PAYMENT INTENDED AS AN ACCORD AND SATISFACTION MUST BE DIRECTED TO "CREDIT MANAGER, STEWART & STEVENSON, 55 Waugh Drive, Suite 800, HOUSTON, TX 77007."

4. **DELIVERY AND TITLE:** Goods are sold Ex-works Seller's facility (Incoterms® 2010), packed for domestic truck transportation, and are delivered at the time Buyer is notified by Seller that the Goods are at Buyer's disposal. Seller may assess reasonable storage charges based on the volume of the Goods, or store the Goods at a third-party site at Buyer's sole risk and expense, if Goods are not removed when delivered or if payments are not made when due. Services are delivered at the time they are performed. Title to Goods transfers to Buyer on delivery, but Seller retains a security interest in the Goods until it receives full payment for the Goods.

5. **ACCESS, PERMITS AND UTILITIES:** In the event Services are to be performed at a site provided by Buyer, Buyer shall provide Seller's employees free and unobstructed access to the site. Buyer shall ensure safe working conditions, safe storage for Seller's property, and provide all necessary lifting equipment and utilities necessary to perform the Services. Buyer shall obtain all licenses, registrations, and permits necessary for Seller to perform the Services.

6. **ACCEPTANCE:** All Products shall be finally inspected and accepted within thirty days after delivery. Failure of Buyer to provide Seller with an itemized list of defects within such thirty days or to permit Seller a reasonable opportunity to correct any listed defects shall be deemed acceptance of the Products. In the event of multiple shipments or extended Services, each individual shipment shall be separately accepted and Services shall be periodically inspected and accepted. Buyer waives any right to reject Products that substantially conform to their specifications and any right to revoke acceptance after such thirty day period.

7. **FORCE MAJEURE:** Seller shall have no liability for any failure to deliver the Goods to, or perform Services for, Buyer if such failure arises from causes beyond the reasonable control of Seller, including without limitation, government actions, shortages of materials, labor difficulties, fires, floods, acts of God and the effects of civil disobedience.

8. **DELAYS.** Delivery dates are estimates and may be adjusted to reflect circumstances beyond the control of Seller including without limitation delayed performance of suppliers or carriers.

9. **CHANGES:** Seller reserves the right to change the details of any Goods provided that such change shall not impair the performance or critical dimensions of such Goods.

10. **ADDITIONAL COSTS:** In addition to the purchase price, Buyer shall reimburse Seller for any costs Seller incurs as a result of (a) changes in the Products or delays in delivery requested by Buyer; (b) delays in delivery arising from Buyer's failure to provide information, drawings or materials; or (c) changes in the laws, codes, rules or regulations applicable to the Products after the date of this Agreement.

11. **LIMITED WARRANTY:** Products may be or incorporate components manufactured by someone other than Seller. To the extent such components are warranted by their original manufacturers, and to the extent that such warranties are assignable to Buyer, Seller assigns to Buyer any rights and remedies it has relating to such components, and such warranties are the only warranties provided for those components. Seller further agrees to perform any obligations of the original manufacturer under the manufacturer's warranty to the extent that such manufacturer authorizes Seller to perform such warranty obligations.

Seller warrants that it will correct any failure of the Goods to meet the performance specifications herein, or defects in Goods manufactured or reconditioned or Services performed by it, latent or otherwise, of which it is notified in writing within the applicable Notification Period, ex-works Seller's facilities (Incoterms® 2010), or Seller will refund the purchase price of the defective Goods or Services, at Seller's sole discretion and as the exclusive remedy provided.

Notification Periods:

New Goods: within the sooner of 18 months of delivery of the Goods to Buyer or 12 months of the Goods first being placed into service by the original end user.

Services or reconditioned Goods: within 3 months of the Services being performed by Seller or reconditioned Goods being delivered to the Buyer.

TO THE MAXIMUM EXTENT PERMITTED BY LAW, SELLER DISCLAIMS ALL OTHER WARRANTIES, EXPRESS OR IMPLIED, INCLUDING WITHOUT LIMITATION ANY WARRANTY OF MERCHANTABILITY, NON-INFRINGEMENT, WORKMANLIKE PERFORMANCE OR FITNESS FOR A PARTICULAR PURPOSE.

This Limited Warranty is extended only to Buyer. Buyer may assign this Limited Warranty only to the original end user of the Products. No other assignment of this Limited Warranty is permitted without the express written consent of Seller and any attempted assignment without the consent of Seller is void. Applicable statutes may expand this Limited Warranty.

12. INDEMNITY (INCLUDING FOR NEGLIGENCE): TO THE MAXIMUM EXTENT PERMITTED BY LAW, BUYER HEREBY AGREES TO INDEMNIFY, DEFEND, AND HOLD HARMLESS SELLER FROM AND AGAINST ANY AND ALL LOSSES, DAMAGES, INJURIES, CLAIMS, CAUSES OF ACTION, LIABILITIES, DEMANDS AND EXPENSES (INCLUDING REASONABLE ATTORNEY FEES AND OTHER LEGAL EXPENSES) OF WHATSOEVER KIND AND NATURE, INCLUDING WITHOUT LIMITATION THOSE ARISING FROM INJURY TO, OR ILLNESS OR DEATH OF ANY PERSON AND FOR ALL DAMAGE TO,

LOSS OR DESTRUCTION OF PROPERTY, (COLLECTIVELY, "LOSSES"), RELATED TO OR ARISING OUT OF THIS AGREEMENT OR THE DELIVERY, INSTALLATION, USE, OPERATION OR CONSUMPTION OF PRODUCTS, ANY BREACH OF WARRANTY OR THE FAILURE OF EITHER PARTY TO FULLY PERFORM THIS AGREEMENT, INCLUDING WITHOUT LIMITATION ANY SUCH LOSSES ARISING IN OR FROM CONTRACT, TORT, STRICT LIABILITY, OR PRODUCT LIABILITY OR CAUSED OR OCCASIONED BY ANY NEGLIGENT ACT OR OMISSION OF SELLER, WHETHER SOLE, JOINT OR CONCURRENT. This Indemnity Provision is a material part of this Agreement, supported by and in consideration of a reduction in the purchase price. In this Indemnity Provision, "Seller" means Seller, its parent, subsidiaries, affiliates, directors, officers, agents, representatives, employees, subcontractors, invitees and licensees.

13. DEFAULT: On any material breach of this Agreement by Buyer, including without limitation any failure of Buyer to make payments when due, each such being an event of default, Seller will be entitled to terminate this Agreement, to all remedies provided by law or equity, including without limitation its direct damages measured by lost profits as a volume seller. Any non-refundable down payment required by this Agreement is less than the amount of Seller's damages in the event Buyer breaches its obligation to take delivery of Goods when tendered or to pay in full any amounts due.

14. LIMITATION OF LIABILITY: TO THE MAXIMUM EXTENT PERMITTED BY LAW, NEITHER PARTY SHALL HAVE ANY LIABILITY TO THE OTHER FOR ANY INCIDENTAL, RESERVOIR, POLLUTION, SPECIAL, EXEMPLARY, INDIRECT OR CONSEQUENTIAL DAMAGES, INCLUDING WITHOUT LIMITATION LOSS OF USE, REVENUES, PROFITS OR OTHER OPPORTUNITIES, ARISING FROM THE PURCHASE OR SALE OF PRODUCTS, THE USE, OPERATION OR CONSUMPTION OF PRODUCTS, ANY BREACH OF WARRANTY OR THE FAILURE OF EITHER PARTY TO FULLY PERFORM THIS AGREEMENT, EVEN IF A PARTY WAS AWARE OF THE POSSIBILITY OF THE OTHER PARTY SUSTAINING SUCH DAMAGES, AND EVEN IF THE REMEDY PROVIDED HEREIN FOR A BREACH FAILS OF ITS ESSENTIAL PURPOSE OR A BREACH IS TOTAL AND FUNDAMENTAL, AND EACH PARTY WAIVES THE APPLICATION OF ANY DECEPTIVE TRADE PRACTICES OR CONSUMER PROTECTION LAW. SELLER'S MAXIMUM LIABILITY FOR ANY CLAIM BY BUYER SHALL NOT EXCEED THE PURCHASE PRICE OF THE PRODUCTS ON WHICH THE CLAIM IS BASED.

15. EXPORTS: Seller reserves the right to rescind this Agreement, without any liability of Seller to Buyer, if at any time it reasonably believes that Products are intended to or will be shipped, exported or re-exported, directly or indirectly, to any country, person or other entity in contravention of any laws, regulations or administrative orders of the United States or any other jurisdiction to which Seller is subject (a "Contravening Export"). Any actual intention or attempt on the part of the Buyer to effect a Contravening Export will constitute a material breach of this Agreement. Buyer is required to identify the end use, end user, and country of final destination for Products included in this Agreement. Buyer warrants that, with respect to transactions related to this Agreement, it has not committed, and will not commit, any violation of the US Foreign Corrupt Practices Act or any other anti-corruption statute.

16. ASSIGNMENT: Neither Party may assign any of its rights or delegate any of its duties under this Agreement, voluntarily or involuntarily, by merger, consolidation, dissolution, operation of law or any other manner without the express written consent of the other, which shall not be unreasonably withheld but without which any attempted or purported assignment or delegation is void. This Agreement binds and benefits both Parties and their respective permitted successors and assigns but does not confer any rights or remedies on any other person.

17. WAIVER: The waiver by Seller of any breach of the provisions of this Agreement shall not be deemed to be a waiver of any subsequent breach of a like or different nature. The failure by Seller to enforce any provision of this Agreement shall not be deemed a waiver of that provision.

18. DISPUTE RESOLUTION: TO THE EXTENT PERMITTED BY LAW, THE PARTIES KNOWINGLY, VOLUNTARILY AND INTENTIONALLY WAIVE THEIR RIGHT TO A TRIAL BY JURY IN ANY ACTION, LEGAL PROCEEDING OR COUNTERCLAIM, WHETHER SOUNDING IN CONTRACT, TORT OR OTHERWISE, ARISING OUT OF OR RELATING TO THIS AGREEMENT OR THE TRANSACTIONS IT CONTEMPLATES.

19. INTERPRETATION AND VENUE: The Parties waive the application of the Convention on Contracts for the International Sales of Goods to this Agreement. The laws of the State of Texas (without giving effect to its conflict of laws principles) govern all matters arising out of or relating to this Agreement, including without limitation, its validity, interpretation, construction, performance and enforcement. Venue for any action arising out of or relating to this Agreement shall be in Harris County, Texas; and the Parties waive any claim of an inconvenient forum. Section headings are provided for convenience only.

20. SURVIVAL. The warranty, indemnity, limitation of liability, dispute resolution and interpretation and venue provisions herein survive the termination of this Agreement.

21. ENTIRE AGREEMENT: This Agreement contains the entire agreement of the Parties and incorporates any prior agreements or understandings, whether written or oral, to the extent the Parties intend such to be incorporated. No writing henceforth exchanged between the Parties will be effective to amend or supplement this Agreement, except that such writing expressly refers to this Agreement and is signed by both Parties.

HAMAL
COMMUNITY DEVELOPMENT DISTRICT

UNAUDITED
FINANCIAL
STATEMENTS

**HAMAL
COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
UNAUDITED
JULY 31, 2023**

**HAMAL
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
GENERAL FUND
JULY 31, 2023**

	General Fund	Debt Service Fund 2021	Total Governmental Funds
	<u> </u>	<u> </u>	<u> </u>
ASSETS			
Cash	\$ 536,449	\$ -	\$ 536,449
Investments			
Centennial	255,884	-	255,884
FineMark MMA	249,015	-	249,015
FineMark ICS	285,072	-	285,072
Iberia - MMA	25,137	-	25,137
Bank United	453,072	-	453,072
Revenue	-	78,894	78,894
Prepayment	-	12,800	12,800
Optional redemption	-	229	229
COI	-	5,849	5,849
Due from Palm Beach Co. Schools	42,684	-	42,684
Due from other funds			
General fund	-	11,049	11,049
Deposits	135	-	135
Total assets	<u>\$1,847,448</u>	<u>\$ 108,821</u>	<u>\$ 1,956,269</u>
LIABILITIES			
Liabilities:			
Due to other funds			
Debt service (series 2021)	\$ 11,049	\$ -	\$ 11,049
Total liabilities	<u>11,049</u>	<u>-</u>	<u>11,049</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred receipts	42,684	-	42,684
Total deferred inflows of resources	<u>42,684</u>	<u>-</u>	<u>42,684</u>
FUND BALANCES			
Nonspendable			
Prepays and deposits	135	-	135
Restricted			
Debt service	-	108,821	108,821
Assigned			
3 months working capital	167,408	-	167,408
Sound barriers	100,000	-	100,000
Stormwater pump station	300,000	-	300,000
Culvert repair/replacement	100,000	-	100,000
Disaster recovery	500,000	-	500,000
Unassigned	626,172	-	626,172
Total fund balance	<u>1,793,715</u>	<u>108,821</u>	<u>1,902,536</u>
 Total liabilities, deferred inflows of resources and fund balances	 <u>\$1,847,448</u>	 <u>\$ 108,821</u>	 <u>\$ 1,956,269</u>

**HAMAL
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GENERAL FUND
FOR THE PERIOD ENDED JULY 31, 2023**

	Current Month	Year to Date	Budget	% of Budget
REVENUES				
Maintenance assessments	\$ 9,121	\$ 590,073	\$ 586,500	101%
Fair share agreement	-	15,200	46,302	33%
Interest & misc. income	241	2,311	1,500	154%
Total revenues	<u>9,362</u>	<u>607,584</u>	<u>634,302</u>	96%
EXPENDITURES				
Administrative				
Supervisors	-	1,938	7,536	26%
Management	3,671	36,707	44,048	83%
Trustee	-	-	4,350	0%
Legal	-	3,892	20,000	19%
Engineering	1,000	18,655	15,000	124%
Audit	-	8,484	8,484	100%
Arbitrage rebate calculation	-	-	1,250	0%
Dissemination agent	83	833	1,000	83%
Website	-	705	705	100%
Postage	11	112	750	15%
Legal advertising	226	815	2,500	33%
Office supplies	-	80	250	32%
Other current charges	-	450	750	60%
ADA website compliance	-	210	210	100%
Annual special district fee	-	175	175	100%
Insurance	-	7,042	7,861	90%
FASD annual dues	-	1,500	1,500	100%
Pump station/equipment insurance	-	8,195	3,916	209%
Total administrative expenses	<u>4,991</u>	<u>89,793</u>	<u>120,285</u>	75%
Maintenance				
Telephone	171	1,693	2,040	83%
Field operations management	2,500	25,000	30,000	83%
Landscape maintenance				
Mowing, edging, pruning & weed control	8,845	88,450	106,140	83%
Turf replacement	-	-	15,000	0%
Mulch	-	11,200	18,000	62%
Insect, weed, fertilization	4,580	45,802	54,962	83%
Annuals removal, replacement, installation	-	-	15,000	0%
Tree pruning	-	-	26,523	0%
Irrigation system maintenance	706	7,060	8,472	83%
Irrigation repairs	678	12,433	10,000	124%
Capital outlay	-	-	30,400	0%
Landscape replacement	-	21,990	20,000	110%
Preventative maintenance: pump station	2,180	8,335	11,100	75%
Repair/maintenance: pump station	-	1,306	4,000	33%

**HAMAL
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GENERAL FUND
FOR THE PERIOD ENDED JULY 31, 2023**

	Current Month	Year to Date	Budget	% of Budget
Maintenance (continued)				
Lake maintenance	2,022	20,552	24,000	86%
Fountain maintenance	1,619	25,640	28,000	92%
Holiday landscape lighting	-	2,891	7,500	39%
Contingency	-	-	16,600	0%
Catchbasin cleanout	-	3,980	-	N/A
Wall maintenance	-	2,053	15,000	14%
Utilities	7,627	62,898	62,000	101%
Total maintenance expenses	<u>30,928</u>	<u>341,283</u>	<u>504,737</u>	68%
Other fees and charges				
Property appraiser	-	150	1,141	13%
Information system services	-	2,030	2,030	100%
Tax collector	-	5,796	6,109	95%
Total other fees and charges	<u>-</u>	<u>7,976</u>	<u>9,280</u>	86%
Total expenditures	<u>35,919</u>	<u>439,052</u>	<u>634,302</u>	69%
Excess (deficiency) of revenues over (under) expenditures	(26,557)	168,532	-	
Fund balance - beginning	1,820,272	1,625,183	1,623,543	
Fund balance - ending				
Nonspendable				
Prepaid expenditures and deposits	135	135	-	
Assigned				
3 months working capital	167,408	167,408	167,408	
Sound barriers	100,000	100,000	100,000	
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	626,172	626,172	456,135	
Total fund balance - ending	<u>\$ 1,793,715</u>	<u>\$ 1,793,715</u>	<u>\$ 1,623,543</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, 2023**

	Current Month	Year to Date	Budget	% of Budget
REVENUES				
Assessment levy	\$ 11,049	\$ 714,820	\$ 710,568	101%
Assessment prepayment	-	9,640	-	N/A
Interest	337	8,754	-	N/A
Total revenues	<u>11,386</u>	<u>733,214</u>	<u>710,568</u>	103%
EXPENDITURES				
Principal	-	601,000	600,000	100%
Principal prepayment	-	-	4,000	0%
Interest 11/1	-	54,520	60,027	91%
Interest 5/1	-	54,520	54,482	100%
Total expenditures	<u>-</u>	<u>710,040</u>	<u>718,509</u>	99%
Other fees and charges				
Tax collector	-	7,022	7,402	95%
Total other fees and charges	<u>-</u>	<u>7,022</u>	<u>7,402</u>	95%
Total expenditures	<u>-</u>	<u>717,062</u>	<u>725,911</u>	99%
Excess (deficiency) of revenues over (under) expenditures	11,386	16,152	(15,343)	
Fund balances - beginning	97,435	92,669	85,377	
Fund balances - ending	<u>\$ 108,821</u>	<u>\$ 108,821</u>	<u>\$ 70,034</u>	

HAMAL
COMMUNITY DEVELOPMENT DISTRICT

MINUTES

DRAFT

**MINUTES OF MEETING
HAMAL
COMMUNITY DEVELOPMENT DISTRICT**

The Board of Supervisors of the Hamal Community Development District held a Regular Meeting on May 8, 2023 at 6:00 p.m., at the Briar Bay Clubhouse, 3400 Celebration Blvd., West Palm Beach, Florida 33411.

Present were:

Joseph Petrick	Chair
Steven Pincus	Vice 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)
Sarah Sandy (via telephone)	District Counsel
Steve Smith	District Engineer
Bill Tanto	Craig A. Smith & Associates
Bruce King	Field Operations Supervisor, Kings Assoc. Management, Inc. (KAM)
Leesa Cuningham	Resident
Renelle Derosier	Resident
Jerique T. Bradford	Resident
Bensy Sanon	Resident
Elysee Jean	Resident

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

Mr. Petrick called the meeting to order at 6:01 p.m. All Supervisors were present.

SECOND ORDER OF BUSINESS

Pledge of Allegiance

All present recited the Pledge of Allegiance.

THIRD ORDER OF BUSINESS

Public Comments

No members of the public spoke.

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45 **FOURTH ORDER OF BUSINESS**

Consideration of Resolution 2023-03, Approving a Proposed Budget for Fiscal Year 2023/2024 and Setting a Public Hearing Thereon Pursuant to Florida Law; Addressing Transmittal, Posting and Publication Requirements; Addressing Severability; and Providing for an Effective Date

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Ms. Sanchez presented Resolution 2023-03. She reviewed the proposed Fiscal Year 2024 budget, highlighting any line item increases, decreases and adjustments, compared to the Fiscal Year 2023 budget, and explained the reasons for any changes. Total Operation & Maintenance (O&M) assessments increased by \$33.99 for the condos, \$34.00 for the townhomes and \$48.56 for the single-family homes.

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Mr. Pincus motioned to approve Resolution 2023-03 and set the Public Hearing for September 11, 2023.

61

Discussion ensued regarding the need to ensure quorum.

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Ms. Cerbone stated the CDD will utilize the Truth in Millage (TRIM) Notice process, to save the cost of an additional mailing.

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This item was tabled until later in the meeting.

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66 **FIFTH ORDER OF BUSINESS**

Consideration of CC Controls Proposal to Resolve IT Issues Related to Pumphouse Software

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Ms. Sanchez stated the title for this agenda item should read "Update to Resolve IT Issues Related to Pumphouse" as there is no proposal in the agenda. As of the last meeting EWC was still having difficulty accessing the software.

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Mr. King stated, while no progress has been made with the software, an electrician was able to troubleshoot the panel, turn on the pumps and identify a defective switch that will be replaced on Tuesday. A simulation will be run to determine if the pumps and the generator will be serviced. EWC will troubleshoot the control panel and other software solutions are being explored to resolve the issue. Water control is operational; remote access is the issue.

78 Mr. Smith stated Mr. Al Caruso and Mr. Bill Tanto were tasked with exploring options
79 and both came to the same conclusions. Mr. King engaged the electrician who will replace the
80 switch and the team is working together to find answers. Proposals for restoration of remote
81 access will be presented at an upcoming meeting.

82 Mr. Cuningham feels that the main task is ensuring that the system works to turn on
83 pumps automatically in the event of power loss; remote access is a secondary goal. He assisted
84 with this project in the past and offered to take the lead, if necessary. He thinks progress is
85 being made.

86 Mr. Tanto discussed the options for programming the generator.

87 Mr. Smith stated a proposal for pump station maintenance will also be presented.

88 Asked how often testing should be performed, Mr. Smith stated once per month at a
89 minimum but preferably twice per month.

90 **Discussion Resumed: Consideration of Resolution 2023-03, Approving a Proposed**
91 **Budget for Fiscal Year 2023/2024 and Setting a Public Hearing Thereon Pursuant to**
92 **Florida Law; Addressing Transmittal, Posting and Publication Requirements;**
93 **Addressing Severability; and Providing for an Effective Date**

94 Mr. Pincus amended his previous motion to approve Resolution 2023-03 and set the
95 Public Hearing for September 7, 2023.

96

97 **On MOTION by Mr. Pincus and seconded by Mr. Cuningham, with all in favor,**
98 **Resolution 2023-03, Approving a Proposed Budget for Fiscal Year 2023/2024**
99 **and Setting a Public Hearing Thereon Pursuant to Florida Law for September 7,**
100 **2023 at 6:00 p.m., at the Briar Bay Clubhouse, 3400 Celebration Blvd., West**
101 **Palm Beach, Florida 33411; Addressing Transmittal, Posting and Publication**
102 **Requirements; Addressing Severability; and Providing for an Effective Date.**

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105 **SIXTH ORDER OF BUSINESS**

Acceptance of Unaudited Financial
Statements as of March 31, 2023

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108 Ms. Sanchez presented the Unaudited Financial Statements as of March 31, 2023.

109 Regarding the “FineMark” line items, Ms. Cerbone stated, having multiple accounts

110 ensures that the CDD does not exceed Federal Deposit Insurance Corporation (FDIC) limits.

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On MOTION by Mr. Cuningham and seconded by Ms. Senior with all in favor, the Unaudited Financial Statements as of March 31, 2023, were accepted.

SEVENTH ORDER OF BUSINESS

Approval of March 13, 2023 Regular Meeting Minutes

Ms. Sanchez presented the March 13, 2023 Regular Meeting Minutes.

On MOTION by Ms. Senior and seconded by Mr. Pincus, with all in favor, the March 13, 2023 Regular Meeting Minutes, as presented, were approved.

EIGHTH ORDER OF BUSINESS

Staff Reports

A. District Counsel: Kutak Rock LLP

There was no report.

B. District Engineer: Craig A. Smith & Associates

There was no report.

C. Operations Manager: King’s Management Services, Inc.

Mr. Bruce King stated the fountains have continual issues. Several breakers trip continually and the breakers for the Water’s Edge fountain cannot be reset, so an electrician needs to evaluate them. The boxes look unsafe, as there are open panels, exposed capacitors, open doors, breakers out of place, etc. He will assess all the boxes and make recommendations. One box with a timer requires software and he will recommend converting it to a manual timer. Mr. Pincus stated nobody maintains the boxes. Mr. King stated, while operations are not affected, the boxes present a safety issue; he will replace all locks.

Discussion ensued regarding electrical issues and whether the fountain contract includes maintenance.

Ms. Sanchez will forward the fountain contract to Mr. King.

Discussion ensued regarding sod and landscaping replacement.

Mr. King stated all proposals have been fulfilled; he will inspect to ensure all are completed to the specifications and request a proposal for sod replacement.

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

- **2,352 Registered Voters in District as of April 15, 2023**

147 • **NEXT MEETING DATE: July 10, 2023 at 6:00 P.M.**

148 ○ **QUORUM CHECK**

149 Ms. Sanchez stated a new Board Member might be appointed at the next meeting. She
150 will email incoming information to the Board Members.

151

152 **NINTH ORDER OF BUSINESS**

Supervisors’ Requests

153

154 ▪ **Resignation of Steven Pincus from Seat 5**

155 **This item was an addition to the agenda.**

156 Mr. Pincus expressed the need to resign from Seat 5.

157

158 **On MOTION by Mr. Petrick and seconded by Mr. Cuningham, with all in favor,**
159 **the resignation of Mr. Steven Pincus, from Seat 5, was accepted.**

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162 Mr. Petrick suggested holding a workshop soon to review contracts and discuss a long-
163 term plan for the CDD.

164 Ms. Sandy discussed the difference between workshops and regular meetings.

165 Ms. Cerbone suggested Ms. Sanchez speak with the Board Members individually, before
166 the July meeting, to determine a workshop date to be added to the Fiscal Year 2024 Meeting
167 Schedule and confirm what the Board Members will need to review in advance.

168

169 **TENTH ORDER OF BUSINESS**

Public Comments

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171 Resident Renelle Derosier had a question about replacement of mulch in her
172 community. A Board Member advised that it is an HOA matter, not a CDD matter.

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174 **ELEVENTH ORDER OF BUSINESS**

Adjournment

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177 **On MOTION by Mr. Pincus and seconded by Mr. Cunningham, with all in favor,**
178 **the meeting adjourned at 6:51 p.m.**

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Secretary/Assistant Secretary

Chair/Vice Chair