

Indigo East
Community Development District

Agenda

November 20, 2018

AGENDA

Indigo East

Community Development District

135 W. Central Blvd., Suite 320, Orlando, Florida 32801
Phone: 407-841-5524 – Fax: 407-839-1526

November 13, 2018

Board of Supervisors
Indigo East Community
Development District

The Board of Supervisors of the Indigo East Community Development District will meet on **Tuesday, November 20, 2018 at 9:00 a.m., or as shortly thereafter as reasonably possible, at the Circle Square Commons, Cultural Center, 8395 SW 80th Street, Ocala, Florida 34481.** Following is the advance agenda for the meeting:

- I. Roll Call
- II. Public Comment Period
- III. Notice for Meeting
- IV. Organizational Matters
 - A. Appointment of Individual to Fulfill the Board Vacancy in Seat 4 with a Term Ending November 2022
 - B. Administration of Oath of Office to Newly Appointed Supervisor
 - C. Election of Officers
 - D. Consideration of Resolution 2019-01 Electing Officers
- V. Approval of Minutes of the August 21, 2018 Meeting
- VI. Consideration of Resolution 2019-02 Budget Amendment
- VII. Consideration of Agreement with Grau & Associates, Inc. to Provide Auditing Services for Fiscal Year 2018
- VIII. Ratification of Agreement with Earthscapes Unlimited, Inc. for Maintenance of Right of Way
- IX. Ratification of Agreement with Sharp Fence Construction, LLC for Maintenance of Retention Ponds
- X. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. District Manager
 1. Approval of Check Register
 2. Balance Sheet and Income Statement
- XI. Other Business
- XII. Supervisors Requests
- XIII. Adjournment

The second order of business is the Public Comment Period where the public has an opportunity to be heard on propositions coming before the Board as reflected on the agenda, and any other items.

Enclosed under the third order of business is the affidavit of publication associated with the public notice for this meeting.

The fourth order of business is Organizational Matters. Section A is the appointment of individual to fulfill the Board vacancy in seat 4 with a term ending November 2022. Section B is administration of Oath of Office to newly appointed Supervisor. Section C is Election of Officers. Section D is the consideration of Resolution 2019-01 Electing Officers. A copy of the Resolution is enclosed for your review.

The fifth order of business is the approval of the minutes from the August 21, 2018 meeting. The minutes are enclosed for your review.

The sixth order of business is consideration of Resolution 2019-02 budget amendment. A copy of the resolution is enclosed for your review.

The seventh order of business is consideration of agreement with Grau & Associates, Inc. to provide auditing services for Fiscal Year 2018. A copy of the engagement letter is enclosed for your review.

The eighth order of business is ratification of agreement with Earthscapes Unlimited, Inc. for maintenance of right of way. A copy of the agreement is enclosed for your review.

The ninth order of business is ratification of agreement with Sharp Fence Construction, LLC for maintenance of retention ponds. A copy of the agreement is enclosed for your review.

The tenth order of business is Staff Reports. Section 1 of the District Managers Report includes the check register for approval and Section 2 includes the balance sheet and income statement for your review.

The balance of the agenda will be discussed at the meeting. In the meantime, if you have any questions, please contact me.

Sincerely,



George S. Flint
District Manager

Cc: Gerald Colen, District Counsel
Ken Colen, On Top of the World
Guy Woolbright, On Top of the World
Lynette Vermillion, On Top of the World
Darrin Mossing, GMS

SECTION III

AFFIDAVIT OF PUBLICATION

Star-Banner
Published – Daily
Ocala, Marion County, Florida

STATE OF FLORIDA
COUNTY OF MARION

Before the undersigned, a Notary Public of Said County and State, Destiney Knight who on oath says that they are an authorized employee of the Star-Banner, a daily newspaper published at Ocala, in Marion County, Florida; that the attached copy of advertisement, being a notice in the matter of

NOTICE OF QUALIFYING PERIOD FOR CANDIDATES FOR THE BOARD OF SUPERVISORS OF THE INDIGO EAST COMMUNITY DEVELOPMENT DISTRICT Notice is hereby given that the qualifying period for the candidates for the office of Supervisor of the Indigo East Community Devel

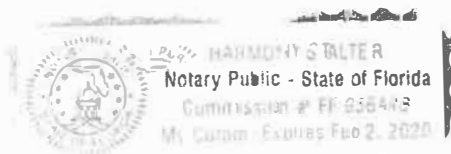
was published in said newspaper in the issues of:

5/25 1x

Affiant further says that the said STAR-BANNER is a daily newspaper published at Ocala, in said Marion County, Florida, and that the said newspaper has heretofore been continuously published in said Marion County, Florida, daily, and has been entered as second class mail matter at the post office in Ocala in said Marion County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and affiant further says that he has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the person of securing this advertisement for publication in the said newspaper.

Sworn to and subscribed before me this 25 day of May, A.D., 2018

Harmony Stalter
Notary Public
HARMONY STALTER
(Print, Type or Stamp Name of Notary Public)



NOTICE OF QUALIFYING PERIOD FOR CANDIDATES FOR THE BOARD OF SUPERVISORS OF THE INDIGO EAST COMMUNITY DEVELOPMENT DISTRICT

Notice is hereby given that the qualifying period for the candidates for the office of Supervisor of the Indigo East Community Development District will commence at noon on June 18, 2018, and close at noon on June 22, 2018. Candidates must qualify for the office of Supervisor with the Marion County Supervisor of Elections located at 981 NE 16th Street, Ocala, FL 34470, (352) 620-3290. All candidates shall qualify for individual seats in accordance with section 99.061, Florida Statutes, and must also be a qualified elector of the District. A qualified elector is any person at least 18 years of age who is a citizen of the United States, a legal resident of the State of Florida and of the District, and who is registered to vote with the Marion County Supervisor of Elections. Campaigns shall be conducted in accordance with Chapter 106, Florida Statutes.

The Indigo East Community Development District has 3 seats up for election, specifically seats 2, 3, and 5. Each seat carries a four-year term of office. Elections are nonpartisan and will be held at the same time as the general election on November 6, 2018, in the manner prescribed by law for general elections.

For additional information, please contact the Marion County Supervisor of Elections

George S. Flint
Governmental Management Services –
Central Florida, LLC
District Manager

May 25, 2018
#A000934189

Ad #: A000934189

AFFIDAVIT OF PUBLICATION

Star-Banner
Published – Daily
Ocala, Marion County, Florida

STATE OF FLORIDA
COUNTY OF MARION

[Signature] Before the undersigned, a Notary Public of Said County and State, who on oath says that they are an authorized employee of the Star-Banner, a daily newspaper published at Ocala, in Marion County, Florida; that the attached copy of advertisement, being a notice in the matter of

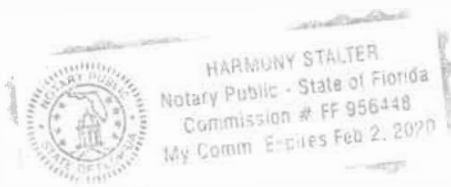
NOTICE OF MEETING DATES INDIGO EAST COMMUNITY DEVELOPMENT DISTRICT The Board of Supervisors of the Indigo East Community Development District will hold their regularly scheduled public meetings for the Fiscal Year 2019 at 9:00 AM, or as shortly thereafter

was published in said newspaper in the issues of:

9/18 1x

Affiant further says that the said STAR-BANNER is a daily newspaper published at Ocala, in said Marion County, Florida, and that the said newspaper has heretofore been continuously published in said Marion County, Florida, daily, and has been entered as second class mail matter at the post office in Ocala in said Marion County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and affiant further says that he has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the person of securing this advertisement for publication in the said newspaper.

Sworn to and subscribed before me this 18 day of September, A.D., 2018



[Signature]
Notary Public
HARMONY STALTER
(Print, Type or Stamp Name of Notary Public)

NOTICE OF MEETING DATES INDIGO EAST COMMUNITY DEVELOPMENT DISTRICT

The Board of Supervisors of the Indigo East Community Development District will hold their regularly scheduled public meetings for the Fiscal Year 2019 at 9:00 AM, or as shortly thereafter as reasonably possible, at the Circle Square Commons, Cultural Center, 8395 SW 80th Street, Ocala, FL 34476 as follows:

November 20, 2018
February 19, 2019
May 21, 2019
August 20, 2019

The meetings are open to the public and will be conducted in accordance with the provisions of Florida Law for Community Development Districts. A copy of the agenda for a particular meeting may be obtained from the District Manager, at 135 W. Central Blvd., Suite 320, Orlando, FL 32801.

The meetings may be continued to a date, time, and place to be specified on the record at the meeting. There may be occasions when one or more Supervisors will participate by telephone.

Any person requiring special accommodations at these meetings because of a disability or physical impairment should contact the District Office at (407) 841-5524 at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service 1-800-955-8770, for aid in contacting the District Office.

Each person who decides to appeal any action taken at these meetings is advised that person will need a record of the 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.

George S. Flint
Governmental Management Services –
Central Florida, LLC
District Manager

September 18, 2018
#A000940884

Ad #: A000940884

SECTION IV

SECTION D

RESOLUTION 2019-01

A RESOLUTION ELECTING OFFICERS OF THE INDIGO EAST COMMUNITY DEVELOPMENT DISTRICT

WHEREAS, the Board of Supervisors of the **Indigo East Community Development District** at a regular business meeting held on **November 20, 2018** desires to elect the below recited persons to the offices specified.

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

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

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

PASSED AND ADOPTED THIS 20th DAY OF November, 2018.

Chairman / Vice Chairman

Secretary / Assistant Secretary

SECTION V

MINUTES OF MEETING
INDIGO EAST
COMMUNITY DEVELOPMENT DISTRICT

The Regular Meeting of the Board of Supervisors of the Indigo East Community Development District was held on Tuesday, August 21, 2018 at 9:00 a.m. at the Live Oak Hall at 8413 S.W. 80th Street, Suite 7-8 Ocala, Florida.

Present and constituting a quorum were:

John Gysen	Chairman
Frank DiPiero	Vice Chairman
Harold Brouillard	Assistant Secretary
Terry Solan	Assistant Secretary
Donald Barnes	Assistant Secretary

Also present were:

George Flint	District Manager
Gerald Colen	District Counsel
Rachel Wagoner	Colen and Wagoner
Philip Hisey	On Top of the World Communities
Lynette Vermillion	On Top of the World Communities
Several Residents	

FIRST ORDER OF BUSINESS

Roll Call

Mr. Flint called the meeting to order and called the roll. A quorum was present.

SECOND ORDER OF BUSINESS

Public Comment Period

Mr. Flint: Any members of the public have comment for the Indigo East CDD? My understanding is that we do have a budget hearing, so if you have comments on the budget you can make comments at that time. This is not about the proposed water and sewer rate adjustment, this is just about the Indigo East CCD. Any public comment on the agenda or anything else that you want to bring to the Board's attention? Hearing none,

THIRD ORDER OF BUSINESS

Notice of Meeting

Mr. Flint: The notice of the meeting was included in your agenda and was advertised in the Ocala Star Banner.

FOURTH ORDER OF BUSINESS

Approval of Minutes of the May 15, 2018 Meeting

Mr. Flint: Did the Board have any comments on those? Hearing none, I would ask for a motion to approve.

On MOTION by Mr. Gysen, seconded by Mr. DiPiero, with all in favor, the minutes of the May 15, 2018 meeting, were approved as presented.

FIFTH ORDER OF BUSINESS

Discussion of the Landscape Maintenance Contracts

Mr. Flint: One of the things that I want bring to the Board's attention is that, and we will have the agreement on your next agenda for renewal, when the Indigo South portion of the development landscaping gets turned over to the District, you are going to see an increase in the landscape maintenance contract. Because everyone in the District is paying O&M assessments—whether it is developed or undeveloped or there is or is not a house on it—when those new expenses come online, it's going to cause pressure for per unit assessment to go up because your numerator is staying the same, but your denominator is going up. So, you've got the same number of units that you have been assessing over time; your landscape maintenance costs are lower because we are not currently maintaining that area. Once we maintain that area, it is going to cause the per unit amount to go up. During the next budget process, we are going to have to talk about that, and in the spring, we will talk about what kind of impact that will have on the annual assessments.

Mr. Gysen: When is that date going to be?

Mr. Flint: Well, at this point because you've not included that in your budget for next year, there is a process you have to go through to increase the per unit assessment amount which includes a mailed notice and some other steps. Right now, you can't absorb those costs so the developer is going to have to bear those costs for a period of time until the District is in a position to be able to take them over.

Mr. DiPiero: And you said the numerator stays the same, is that what that 705 number is?

Mr. Flint: Yes, the 705 doesn't change, but your cost changed. So, what ends up happening is your per unit amount is going up.

Mr. DiPiero: So, 705 properties in both North and South?

Mr. Flint: Yes.

Mr. DiPiero: Okay, I understand now.

Mr. Flint: That's the total number of platted units, and we have always been assessing 705 units whether you had 200 homes or 705 homes. The developer has been paying the full amount on either the platted, undeveloped lots, or the undeveloped land. We have that to look forward to, so I just wanted to bring that to your attention. There is going to be an increase in the right-of-way maintenance costs under the current contract. We will have to bring that back to you. Staff bid it out and we got 2 or 3 bids. For the right-of-way portion of the expense, the current contractor is asking for an increase. It's consistent with the other pricing that we got, so there will be some increase in the current contract.

SIXTH ORDER OF BUSINESS

Ratification of Escrow Agreement with On Top of the World Communities, Inc. and Colen & Wagoner, P.A.

Mr. Flint: For this Escrow agreement, the County requires that the developer set aside certain money associated with the infrastructure that they are constructing to guarantee that the infrastructure will actually be constructed. Because the CDD is the one that those assets are going to be conveyed to, the District is required to enter into an escrow agreement with the developer. We are basically going to escrow that money while they are constructing the improvements. Once the improvements are completed, the escrow would be eliminated, but this is something the County requires as a guarantee that when they improve the subdivision plan, the infrastructure would actually be constructed. Any questions on the escrow agreement?

On MOTION by Mr. DiPiero, seconded by Mr. Brouillard, with all in favor, Escrow Agreement with On Top of the World Communities, Inc. and Colen & Wagoner, P.A., was ratified.

SEVENTH ORDER OF BUSINESS

Ratification of First Amendment to License Agreement with Indigo East Neighborhood Association

Mr. Flint: In your agenda, we've got the first amendment to the license agreement and what this covers is the Indigo South section of the community. Although the District owns the roads, the Homeowner's Association owns the cameras and the gate arms, etcetera. So, this is basically an agreement between the CDD and the HOA, allowing them to have the gates in place and the security cameras. This is amending the agreement you had which covered the entrances on the North part of it, but we are just amending it to add the Indigo South entrance.

Mr. Brouillard: May I clarify something?

Mr. Flint: Sure.

Mr. Brouillard: When I talked to you about security cameras, it seems we have one at the North entrance, and two at South Entrance—everybody forgot the West entrance.

Mr. Flint: Is Lynette here? Maybe Lynette can comment on that.

Mr. Brouillard: It may just be a typo.

Ms. Vermillion: I apologize, I didn't hear the question.

Mr. Brouillard: Under Exhibit A, where it talks about the security cameras and gates? It says, "North entrance, South entrance, and South entrance"—there's nothing about the West entrance.

Ms. Vermillion: That's a typo.

Mr. Brouillard: Oh okay.

Mr. Flint: Okay, so with that correction, are there any other questions from the Board?
Hearing none.

On MOTION by Mr. Gysen, seconded by Mr. DiPiero, with all in favor, the First Amendment to the License Agreement with Indigo East Neighborhood Association was ratified.

EIGHTH ORDER OF BUSINESS

Public Hearings

A. Consideration of Resolution 2018-04 Adopting Fiscal Year 2019 Budget and Relating to the Annual Appropriations

Mr. Flint: The Board had previously approved a proposed budget and set today as the date, place, and time for its final consideration. You have a Resolution in your agenda adopting Exhibit A, which is the proposed budget. It is, substantially, the same as what we saw in the spring. It contemplates that the per unit assessment amount would remain the same at \$296 per

unit. Any questions on the budget? You will see in the right-of-way maintenance that it does have the increase in there for the right-of-way. We have recognized about \$12,000 to carry forward to balance the budget under the \$296 per unit amount. Any questions on the resolution or budget? If not, we will open the floor to public comment.

Resident: When do we get a copy of this budget?

Mr. Flint: The budget is on the website, and it's www.indigoeastcdd.org, and it has been posted on there. It's also in the agenda packet, which is on the website as well, and it was approved in the spring. The Board has to approve a proposed budget by June 15th of each year, and then the final budget is usually adopted in August.

A Resident: Okay, so this is exactly the same as what we got during the last meeting?

Mr. Flint: Yes, except for the landscaping maintenance has gone up a little bit, because of the right-of-way cost. The per unit amount is still the same. It's been \$296 for the last 4 years, at least.

A Resident: Okay thank you.

Mr. Flint: Any other public comment?

A Resident: How many units have been sold?

Mr. Flint: I don't know the answer to that because we assess all 705 planned units in Indigo, so whether it is sold or not sold they are still paying assessments. We collect them all on the tax roll because they are all platted. So off-hand, I don't know that. That is a developer question. Any other public comments?

Mr. Stoloman: Rick Stoloman, 8261 Southwest 78th Terrace Road. Are there any plans to do anything to the streets that are all torn up from construction?

Mr. Flint: The CDD does own the roads, and we are setting aside money each year to ultimately repave those when they are ready to. If there have been any damages as a result of construction that we can identify who did it, we can pursue having those repaired. But if it is normal wear-and-tear, that will be taken care of when the roads are resurfaced.

Mr. Stoloman: Are there any plans to do that in the near future?

Mr. Flint: Well, we look at the condition of the roads each year. The North section was built in 2 phases, so it will be repaved in 2 phases, but I can get you an answer to that if you want to give me your name and email address.

Mr. Stoloman: Okay.

Mr. Brouillard: George, if I may? When we consider taking care of those roads, we should do it after they are finished running cement mixes in and out of the South section. They tend to come in on the North side and drive all the way through there to get to the South. I don't know why they do that, but they do.

Mr. Flint: If we don't want to wait, the other thing we can do is talk to the developer to see if they can reroute those trucks.

Mr. Brouillard: It is just a shortcut, one turn instead of three.

Mr. Flint: Any other comments from Indigo East? Hearing none, are there any further questions from the Board on the resolution or the exhibit?

On MOTION by Mr. DiPiero, seconded by Mr. Solan, with all in favor, Resolution 2018-04 Adopting the Fiscal Year 2019 Budget and Relating to the Annual Appropriations, was approved.

B. Consideration of Resolution 2018-05 Imposing Special Assessments and Certifying the Assessment Roll

Mr. Flint: This just imposes the operating and maintenance assessment contained in the budget you just adopted.

On MOTION by Mr. Gysen, seconded by Mr. DiPiero, with all in favor, Resolution 2018-05 Imposing Special Assessments and Certifying the Assessment Roll, was approved.

NINTH ORDER OF BUSINESS

Consideration of Resolution 2018-06 Declaring Vacancies in Seats 2 & 5 of the Board of Supervisors

Mr. Flint: There were 3 seats that were up for election on November 6, but no one qualified for both 2 and 5, so part of the process we have to do is the Board declares them vacant as of after the election. We are just doing this in advance, the vacancy wouldn't be effective until after the election. At that point the incumbents in those seats would carry over in those seats until the Board decides to either reappoint the incumbent or to appoint someone else. Any questions on the resolution? Hearing none,

On MOTION by Mr. Brouillard, seconded by Mr. Solan, with all in favor, Resolution 2018-06 Declaring Vacancies in Seats 2 and 5 of the Board of Supervisors, was approved.

TENTH ORDER OF BUSINESS

Staff Reports

A. Attorney

There not being any, the next item followed.

B. Engineer

There not being any, the next item followed.

C. District Manager

i. Approval of Check Register

Mr. Flint: Any questions on the check register from May 7th through August 13th?
Hearing none,

On MOTION by Mr. Gysen, seconded by Mr. Solan, with all in favor, approving the Check Register, was approved.

ii. Balance Sheet and Income Statement

Mr. Flint presented the Unaudited Financial Report through July 31st. No action is required.

iii. Approval of Fiscal Year 2019 Meeting Schedule

Mr. Flint: You have historically met 4 times a year: November 20th, February 19th, May 21st, and August 20th are the dates that we are suggesting. If the Board is okay with those, I would ask for a motion to approve the schedule.

On MOTION by Mr. DiPiero, seconded by Mr. Gysen, with all in favor, the Fiscal Year 2019 meeting schedule was approved as presented.

NINTH ORDER OF BUSINESS

Other Business

Mr. Gysen: Have we done anything about the request for benches in the common area? The walkers requested a couple of benches to sit on when they are walking in the morning.

Mr. Flint: I will have to follow-up on that.

Mr. Gysen: Okay. The pressure washing of the sidewalks and the gutters is almost done. The only places that need to be done are 81st Loop, the Inner Circle, and a section of 80th Place Road. I brought it to the young man's attention the other day, and he has to go back and do it. But, hopefully it will be done this week.

Mr. Flint: Okay. I will follow up on the benches.

Mr. DiPiero: Also, another item carried over from last time is that we are looking at the possibility of a traffic study for the intersection of 79th Terrace Road and 84th Street for either speed bumps or stop signs. I think the District Engineer had the responsibility for or has jurisdiction of the County Engineer, but you thought it might be a good idea for the District Engineer to look at liability issues on that. Do you know if he has had a chance to do that yet or not?

Mr. Flint: I will follow up on that. That's the proposed 3-way stop there? Or speed bumps?

Mr. DiPiero: Yes.

Mr. Flint: Okay.

Mr. Hisey: Do you want me to comment on that intersection?

Mr. Gysen: Sure. Comment away.

Mr. Hisey: We did remove some of the plant material on the North and South side of that intersection. I don't know if it helped at all.

Mr. DiPiero: The visibility is a little better, yeah.

Mr. Hisey: Okay. We trimmed down the Ligustrum trees, and there are some large Laurel Oaks there. We didn't want to go cutting the trees down until we had the Board's approval or direction from there. If it is better, let us know how you would like to proceed, but I don't know where any of the other information is at.

Mr. Brouillard: It is better, but there are some low shrubs right next to one of those trees. If you are coming in from 80th Avenue on the right side? Get rid of some of that low brush, and we will have a little bit better visibility.

Mr. Hisey: Everything has been removed underneath the Ligustrum trees, so the canopy might be the only issue.

Mr. Solan: It could be thinned out a little more.

Mr. Hisey: I think the next step would be to remove the Ligustrum trees in that corner. I think it would be best if someone from the Board can meet us there just to get your opinion on it after you see it.

Mr. Gysen: We will meet you there.

Mr. Hisey: I will contact you then.

Mr. Flint: Because of the Sunshine Law, the Board would want to just designate one Board Member to be the liaison with Phillip on that because more than one Board Member can't meet out there. If there is no objection from the other Board Members, then Mr. Gysen would be designated to meet with Phillip on that issue. Now, we will open public comment.

ELEVENTH ORDER OF BUSINESS

Other Business

Mr. Cohen: Glenn Cohen, 8307 Southwest 78th Circle. This is a different topic, but I would like to know whether there is any plan for extending bicycle paths so that there is more connection from Indigo East to the rest of On Top of the World.

Mr. Flint: The CDD does not have plans, but I don't know if the developer has any plans to interconnect any of the existing bicycle paths. It doesn't look like it.

Mr. Gysen: You would have to go across 80th Avenue.

Mr. DiPiero: There's a light on the North side there, so there is a path that goes all the way across.

Mr. Flint: So, the short answer is that it is not something that the Board is currently considering. Any other comments.

Mr. Cohen: Yes, I have one more comment. We have a lot of walkers in the Indigo East, and some of the walkers indicated to me that while walking, they ran into a gang of boys—12 to 13 years old—they are not from Indigo East or On Top of the World, but from the surrounding area. They tend to hang around our community center, and they can't get into the center or the pool without a resident but boys that have nothing to do that stay in an area for too long get bored and get into trouble. Can we do anything about that?

Mr. Flint: Because the clubhouse is owned by the HOA, it is more of an HOA issue. The CDD owns the roads, but the roads are public, so the CDD doesn't have much control over that. But, if you see someone doing something that is not appropriate, I would suggest calling the Sheriff's Office. If they are hanging out around the clubhouse and they are not supposed to be there, it's really a trespass issue for the HOA.

Mr. Cohen: Are all of the roads public?

Mr. Flint: All the roads in Indigo are public, yes. Any other questions.

Mr. Hutson: Robert Hutson, 8090 Southwest 81st Loop. I noticed this morning when I went to the outside workout equipment that where the sidewalks are it says, "must utilize golf carts" down that, and it's barely just wide enough for the golf carts. So, do people have to get off of the sidewalks? I just noticed it this morning, but I haven't been using it.

Mr. Flint: I don't know the particular section of sidewalk that you are referring to.

Mr. Hutson: It's a new section.

Mr. Flint: Phillip Hisey could probably address that.

Mr. Hisey: I think the signs might be in the wrong locations because the car path ends at the Indigo Fitness Center, and there are walking trails past that. Golf carts are not supposed to be on the walking trail. We will look at that though, to see if we can fix that.

Mr. Flint: Okay. Thank you.

Mr. Schwartz: Roger Schwartz, 8096 Southwest 81st Loop. The sidewalks outside of the south entrance on 90th are those ours or the County's?

Mr. DiPiero: He is talking about the main street there.

Mr. Hisey: Are they the sidewalks on the north side of Indigo?

Mr. Brouillard: No, the ones on 90th.

Mr. Hisey: Oh okay. I believe it's going to be County property there.

Mr. Schwartz: So, why is the widening being done?

Mr. Hisey: Yes. That was land development in the County, and there's a car path being put in there. I'm not sure about the specifics on where it's going, but there is a proposition for a car path.

Mr. Fesette: Dean Fesette, 83355 77th Court. On the swing gates, every vehicle that comes into the community and the gate swings open for anybody in any vehicle. Eventually, down the road, will it be secured closed gates?

Mr. Hisey: I think I can address that. This is an issue that comes up every year—in fact, I used to bring it up when I first moved here myself. A lot of people do wonder why we don't have guards there or individuals to check folks coming in and out like they do on this side of the property. One of the biggest reasons is that those are public roads, and the ones over here are not public roads. The second reason is that we can't keep people out of Indigo that want to come in here because those are public roads. All we can do is make it a little more difficult for them, hence the reason for the gate. There are also cameras that take snapshots of the license plates each time someone comes into the property too. I believe it was Mr. Colen that had a meeting about it a year and a half ago where there was a decision that was made that since we can't afford to have live bodies there 24 hours a day, they had this company come in with this remote-control process. In other words, there were cameras there and people would have to stop and talk to a live-body from a tv set in some other location. They laid out what the expense would be for that, and there were a couple of other variations on it too, and it was unanimously voted down—it was about an 80% no because there was a \$35 increase in fees and people didn't want to pay it. Does that answer your question?

Mr. Fesette: You did the best that you could as far as the information that you understand. It would seem that something else could be worked.

Mr. Hisey: Right. And the only thing that I can really say to answer your question is that we cannot legally keep people out. You can make it difficult for them, but you can't keep them out.

Mr. Flint: Because they are public roads and tax-exempt bonds were issued to finance those roads, there are certain limitations that the Board has on restricting access. One of the things we did talk about is as long as you have one access that is available for people to enter, your other two accesses could be resident-only accesses. So, one possibility might be to make the North and South entrances resident-only, and the West entrance could be where it opens up. But, to be able to do that you would have to have the system in place, and there would have to be a process for issuing barcodes or whatever process it would be. It's something that we have talked about possibly to eliminate cut-through traffic from North to South. So, it is something that we are looking at, but you do have to have one access point that would be available for the public.

Mr. Fesette: Could you give me an explanation as to why those are public roads? I don't understand.

Mr. Flint: The roads are owned by the Community Development District. The CDD is a governmental entity, therefore the roads are public roads. In addition to that, the CDD issued tax exempt bonds, and to keep tax exempt status on those bonds, those roads have to remain open to the public.

Ms. Stroud: Janet Stroud, 8246 Southwest 78th Street. I just want to mention that there is a difference between a gated community and a fenced community. Putting a live person at this place does not stop walking traffic—actually I am from the Baltimore area, and I can tell you that most stuff is done with walkers, not automobiles. Because we are not a fenced-in area, the cost is not effective to have people directing traffic, I just wanted to say that.

Ms. Rae: Susie Rae, 8311 Southwest 78th Circle. I have a question on the road from the North to the South entrance, is it possible to get the City to put speed bumps across there? That will divert a lot of the people wanting to take short cuts.

Mr. Flint: It would be the CDD that would put in speed bumps if they were to be installed, so it would have to be with the approval of Marion County because they have traffic enforcement responsibility, but if there were speed bumps or some sort of traffic-calming device, it would be this Board that would be responsible, and I don't think that is something that the Board has discussed at this point. Any other public comments?

A Resident: I just wanted to take a moment to say something. Mr. Colen, I think this has been a fantastic place. I am an ex-builder for over 35 years as a commercial broker, and I want to tell you that your areas are impeccably clean, your roads are clean, your sewers are clean. So, I just want to say thank you so much for that.

A Resident: I would like to know why I have to pay for the sewage charge for my irrigation water.

Mr. Flint: That's not this meeting, it will be the next meeting that we talk about that issue. Any other public comments on Indigo East?

Mr. Stoloman: You mentioned that the roads are public and anyone can use them, but does the CDD take care of all of the maintenance?

Mr. Flint: Yes.

Mr. Stoloman: Why doesn't the tax structure of the County assist in the cost of maintenance since the public can't be stopped from coming in?

Mr. Flint: Well, it's just like the County doesn't maintain the roads in the City, and the City doesn't maintain the roads in Marion County. Each governmental entity has its own responsibilities. The CDD, as a governmental entity, that is one of its responsibilities to maintain those roads.

Mr. Stoloman: So, if a truck came in and tore up a road, that's too bad because it's on us?

Mr. Flint: It's on the Community Development District, yes. Any other comments?

Hearing none,

TWELFTH ORDER OF BUSINESS

Supervisor's Requests

There being none,

THIRTEENTH ORDER OF BUSINESS

Adjournment

Mr. Flint asked for a motion to adjourn the meeting at 9:35 a.m.

On MOTION by Mr. Gysen, seconded by Mr. Brouillard, with all in favor, the meeting was adjourned.

Secretary / Assistant Secretary

Chairman / Vice Chairman

SECTION VI

RESOLUTION 2019-02

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF
THE INDIGO EAST COMMUNITY DEVELOPMENT
DISTRICT APPROVING AN AMENDED GENERAL FUND
BUDGET FOR FISCAL YEAR 2018 AND PROVIDING FOR
AN EFFECTIVE DATE.**

WHEREAS, pursuant to Resolution 2017-05, the Indigo East Community Development District Board (the “Board”) adopted a Budget for Fiscal Year 2018; and

WHEREAS, the Board desires to amend the budgeted revenues and expenditures approved for Fiscal Year 2018.

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

1. The Budget for Fiscal Year 2018 is hereby amended and restated as set forth on the Fiscal Year 2018 Amended Budget attached hereto as “**Exhibit A**”.
2. This Resolution shall take effect immediately upon adoption and be reflected in the monthly and Fiscal Year End 9/30/2018 Financial Statements and Audit Report of the District.

PASSED AND ADOPTED THIS 20th DAY OF NOVEMBER, 2018.

ATTEST:

**BOARD OF SUPERVISORS OF THE
INDIGO EAST COMMUNITY
DEVELOPMENT DISTRICT**

Secretary

By: _____

Its: _____

Indigo East
COMMUNITY DEVELOPMENT DISTRICT

General Fund
Budget Amendent
For the Period Ended September 30, 2018

	Adopted Budget	Add (Decrease)	Budget Amendment	Actual 9/30/18
Revenues:				
Maintenance Assessments	\$195,929	\$985	\$196,914	\$196,914
Interest	\$250	(\$52)	\$198	\$198
Total Revenues	\$196,179	\$933	\$197,112	\$197,112
Expenditures:				
<u>Administrative</u>				
Supervisor Fees	\$4,000	(\$600)	\$3,400	\$3,400
FICA Expense	\$306	(\$107)	\$199	\$199
Engineering	\$1,200	\$0	\$1,200	\$1,200
Trustee Fees	\$2,050	(\$30)	\$2,020	\$2,020
Dissemination	\$2,700	\$300	\$3,000	\$3,000
Arbitrage	\$600	\$0	\$600	\$600
Assessment Roll	\$5,000	\$0	\$5,000	\$5,000
Attorney	\$6,000	\$0	\$6,000	\$6,000
Annual Audit	\$3,600	\$0	\$3,600	\$3,600
Management Fees	\$7,244	\$0	\$7,244	\$7,244
Information Technology	\$1,000	\$0	\$1,000	\$1,000
Telephone	\$100	(\$93)	\$7	\$7
Postage	\$1,450	\$74	\$1,524	\$1,524
Printing & Binding	\$800	(\$380)	\$420	\$420
Insurance	\$6,650	(\$608)	\$6,042	\$6,042
Legal Advertising	\$1,000	(\$360)	\$640	\$640
Other Current Charges	\$750	(\$202)	\$548	\$548
Office Supplies	\$250	(\$134)	\$116	\$116
Property Taxes	\$35	(\$35)	\$0	\$0
Dues, Licenses, & Subscriptions	\$175	\$0	\$175	\$175
Total Administrative	\$44,910	(\$2,176)	\$42,734	\$42,734
<u>Maintenance</u>				
Water Expense	\$12,000	(\$1,111)	\$10,889	\$10,889
Electric Expense	\$12,000	\$5,596	\$17,596	\$17,596
Irrigation Repairs	\$3,000	(\$771)	\$2,229	\$2,229
Retention Ponds	\$18,020	(\$0)	\$18,020	\$18,020
ROW Maintenance	\$55,238	\$31,011	\$86,249	\$86,249
Plant Replacement	\$10,000	(\$8,687)	\$1,313	\$1,313
Tree Trimming	\$3,000	(\$3,000)	\$0	\$0
Pressure Washing	\$6,000	(\$5,771)	\$229	\$229
Contingency	\$9,700	\$0	\$9,700	\$3,276
Transfer Out	\$22,311	\$0	\$22,311	\$22,311
Total Maintenance	\$151,269	\$17,267	\$168,536	\$162,112
Total Expenditures	\$196,179	\$15,091	\$211,270	\$204,846
Excess Revenues (Expenditures)	\$0	(\$14,157)	(\$14,157)	(\$7,734)
Fund Balance - Beginning	\$0	\$14,157	\$14,157	\$78,758
Fund Balance - Ending	\$0	\$0	\$0	\$71,024

Indigo East
Community Development District
Capital Reserves Fund
Budget Amendment
For the Period Ended September 30, 2018

	Adopted Budget	Add (Decrease)	Budget Amendment	Actual 9/30/18
<u>Revenues:</u>				
Transfer In	\$22,311	\$0	\$22,311	\$22,311
Interest	\$4,000	\$5,060	\$9,060	\$9,060
Total Revenues	\$26,311	\$5,060	\$31,371	\$31,371
<u>Expenditures:</u>				
Capital Outlay	\$0	\$35,887	\$35,887	\$35,887
Total Expenditures	\$0	\$35,887	\$35,887	\$35,887
Excess Revenues (Expenditures)	\$26,311	(\$30,828)	(\$4,517)	(\$4,517)

SECTION VII



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

951 Yamato Road • Suite 280
Boca Raton, Florida 33431
(561) 994-9299 • (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

August 13, 2018

Board of Supervisors
Indigo East Community Development District
c/o GMS, LLC
135 West Central Blvd, Suite 320
Orlando, FL 32801

We are pleased to confirm our understanding of the services we are to provide Indigo East Community Development District, Marion County, Florida ("the District") for the fiscal year ended September 30, 2018. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Indigo East Community Development District as of and for the fiscal year ended September 30, 2018. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes. This letter serves to renew our agreement and establish the terms and fee for the 2018 audit.

Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding 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 will 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.

The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Budgetary comparison schedule

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the District's financial statements. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the financial statements is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards

and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Examination Objective

The objective of our examination is the expression of an opinion as to whether the District is in compliance with Florida Statute 218.415 in accordance with Rule 10.556(10) of the Auditor General of the State of Florida. Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and will include tests of your records and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our examination of the District's compliance. The report will include a statement that the report is intended solely for the information and use of management, those charged with governance, and the Florida Auditor General, and is not intended to be and should not be used by anyone other than these specified parties. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the District's compliance is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

Management Responsibilities

Management is responsible for the financial statements and all accompanying information as well as all representations contained therein. Further, management is responsible for compliance with Florida Statute 218.415 and will provide us with the information required for the examination. The accuracy and completeness of such information is also management's responsibility. As part of the audit, we will assist with preparation of your financial statements and related notes in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. In addition, you will be required to make certain representations regarding compliance with Florida Statute 218.415 in the management representation letter. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Management is responsible for establishing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management is reliable and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. As part of our engagement, we may propose standard adjusting, or correcting journal entries to your financial statements. You are responsible for reviewing the entries and understanding the nature of the proposed entries and the impact they have on the financial statements.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also

responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to using the audit's report, you understand that you must obtain our prior written consent to reproduce or use our report in bond offering official statements or other documents.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Grau & Associates and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Grau & Associates personnel. Furthermore, upon request, we may

provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. Notwithstanding the foregoing, the parties acknowledge that various documents reviewed or produced during the conduct of the audit may be

public records under Florida law. The District agrees to notify Grau & Associates of any public record request it receives that involves audit documentation.

Our fee for these services will not exceed \$3,700 for the September 30, 2018 audit, unless there is a change in activity by the District which results in additional audit work or if Bonds are issued.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Invoices will be submitted in sufficient detail to demonstrate compliance with the terms of this agreement. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate.

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2016 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Indigo East Community Development District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Grau & Associates



Antonio J. Grau

RESPONSE:

This letter correctly sets forth the understanding of Indigo East Community Development District.

By: _____

Title: _____

Date: _____



PEER REVIEW PROGRAM

is proud to present this

Certificate of Recognition

to

Grau & Associates

For having a system of quality control for its accounting and auditing practice in effect for the year ended June 30, 2016 which has been designed to meet the requirements of the quality control standards for an accounting and auditing practice established by the AICPA and which was complied with during the year then ended to provide the firm with reasonable assurance of conforming with professional standards.

A handwritten signature in cursive script, reading "Anita Ford", written over a horizontal line.

*Anita Ford, Chair
AICPA Peer Review Board
2016*

**ADDENDUM TO ENGAGEMENT LETTER BETWEEN GRAU AND
ASSOCIATES AND INDIGO EAST COMMUNITY DEVELOPMENT DISTRICT
(DATED AUGUST 13, 2018)**

Public Records. Auditor shall, pursuant to and in accordance with Section 119.0701, Florida Statutes, comply with the public records laws of the State of Florida, and specifically shall:

- a. Keep and maintain public records required by the District to perform the services or work set forth in this Agreement; and
- b. Upon the request of the District's custodian of public records, provide the District with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes, or as otherwise provided by law; and
- c. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the Agreement if the Auditor does not transfer the records to the District; and
- d. Upon completion of the Agreement, transfer, at no cost to the District, all public records in possession of the Auditor or keep and maintain public records required by the District to perform the service or work provided for in this Agreement. If the Auditor transfers all public records to the District upon completion of the Agreement, the Auditor shall destroy any duplicate public records that are exempt or confidential and exempt from public disclosure requirements. If the Auditor keeps and maintains public records upon completion of the Agreement, the Auditor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the District, upon request from the District's custodian of public records, in a format that is compatible with the information technology systems of the District.

Auditor acknowledges that any requests to inspect or copy public records relating to this Agreement must be made directly to the District pursuant to Section 119.0701(3), Florida Statutes. If notified by the District of a public records request for records not in the possession of the District but in possession of the Auditor, the Auditor shall provide such records to the District or allow the records to be inspected or copied within a reasonable time. Auditor acknowledges that should Auditor fail to provide the public records to the District within a reasonable time, Auditor may be subject to penalties pursuant to Section 119.10, Florida Statutes.

IF THE AUDITOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE AUDITOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT/CONTRACT, THE AUDITOR MAY CONTACT THE CUSTODIAN OF PUBLIC RECORDS FOR THE DISTRICT AT:

**GMS-CF, LLC
135 WEST CENTRAL BLVD., SUITE 320
ORLANDO, FL 32801
TELEPHONE: 407-841-5524
EMAIL: GFLINT@GMSCFL.COM**

Auditor:_____

District:_____

Title:_____

Title:_____

Date:_____

Date:_____

SECTION VIII

AGREEMENT

THIS AGREEMENT is entered into this 1st day of October 2018, by and between Indigo East Community Development District a Limited Purpose Special District ("IECDD") and Earthscapes Unlimited, Inc., a Florida corporation ("Contractor").

WHEREAS:

A. OTOW desires to contract landscape maintenance with Earthscapes Unlimited, Inc., as further described in Exhibit A, Landscape Scope of Work for the maintenance of the Indigo East CDD Right of Way defined in Exhibit C.

B. Contractor presented IECDD a bid defined in Exhibit B of \$4,037.46/monthly, \$48,449.55/yearly, for the Services described and further defined in Exhibit A.

C. IECDD has determined to accept that bid proposal.

NOW THEREFORE, in consideration of the mutual promises set forth herein, and other good and valuable consideration, the parties hereto agree as follows:

1. **Services.** Contractor will provide the Services to IECDD as described in Exhibit A, plus any other written plans and written specifications which shall be agreed upon by the parties hereto. Provided however, that this Agreement shall have no force and effect until Contractor has provided IECDD with such proof of insurance as well as any other requirements as are acceptable to IECDD.

2. **Compensation.** Upon completion of the Services, and thereafter, verification by IECDD that Contractor has provided the Services as described in Exhibit A, Contractor shall submit an invoice for such Services to IECDD as outlined in Exhibit A. Provided Contractor's invoice for payment is received by IECDD not later than Tuesday, and subject to satisfactory completion and acceptance of work, payment will be made on the Friday of the following week after 2:00 p.m. As often as requested by IECDD and as a condition precedent to payment, Contractor shall sign a final lien waiver/release, as subsequently directed by IECDD. As often as requested by IECDD and as a condition precedent to payment, Contractor shall submit proof of Contractor's payment to all contractors, suppliers, laborers, and other persons or entities claiming through Contractor, who furnished labor, materials, services, or equipment in connection with the Services.

3. **Term.** The term of this Agreement shall commence on October 1, 2018, and shall continue to September 30, 2021.

4. **Claims by the Owner.** Liquidated damages for delay shall be assessed against the Contractor only to the extent caused by Contractor, the Contractor's employees and agents, contractors, suppliers, or any other person or entity for whose acts the Contractor may be liable to the extent that Owner is assessed such liquidated damages by the Owner. This provision shall in no way limit the Owner's right to claim for any direct or consequential damages arising out of any delay caused by the Contractor, the Contractor's employees and agents, contractors, suppliers, or any other person or entity for whose acts the Contractor may be liable.

Contractor shall remove and repair or replace any of its workmanship, material, and equipment that is defective, substandard, or not in compliance with the Contract Documents, as determined by Owner, based upon reasonable evidence. Contractor shall also pay all expenses incurred in removing, replacing, or repairing any other work required as a result of removing, replacing, or repairing any part of Contractor's defective Work.

If Contractor defaults or neglects to carry out the Work in accordance with the Contract Documents and fails within twenty-four (24) hours after receipt of written notice from Owner to commence and continue correction of such default or neglect with diligence and promptness, Owner may, without prejudice to any other remedy have Contractor correct such deficiencies in a manner deemed necessary by Owner and may deduct the cost thereof from payments then or thereafter due Contractor or otherwise claim such amounts from Contractor. Owner shall make the determination based upon reasonable evidence, whether there exists faulty workmanship, materials, or

equipment. Contractor will be given one twenty-four (24) hour written notice; any subsequent notice of neglect of work will result in a 30 days written notice and termination of the contract as specified in section 13. The cost of completion of work in connection with this agreement shall be deducted from any monies due or to become due to contractor for such work. Termination of all or any part of the work to be performed by contractor in connection with the agreement will be given written notice to contractor specifying the work to be terminated and the effective date of termination.

Payments otherwise due Contractor may be withheld by Owner on account of defective work not remedied, failure of Contractor to make payments properly for material, services, labor or equipment, or a reasonable doubt that the Contract can be completed for the Contract balance then unpaid. Owner may rectify any of these conditions at Contractor's expense upon written notice. In the event that the amount owed to Contractor under this Agreement at the time claims were remedied by Owner is less than the amount back charged against Contractor's account, the Contractor shall remit the difference to Owner.

5. **Claims by the Contractor.** Time extensions due to unusual weather conditions shall be granted to the extent Contractor establishes that during the time of performance of the Work, Contractor encountered weather more severe than could have been reasonably anticipated at the time Contractor entered into this Agreement and to the extent such unusual weather conditions actually affected the overall progress of the Work. Time extensions will only be granted if Owner approves it and grants Contractor an equivalent time extension.

No claim of the Contractor shall be allowed if asserted after a five (5) day period. The decision of the Owner as to whether a change has occurred or whether the Contractor's claim has validity shall be final. No claim relating to or flowing from a particular change shall be allowed after execution of the change order relating to that change.

In the event fuel cost exceed \$5.00 per gallon contractor may apply a 2% fuel surcharge on contract pricing. It is expressly agreed that it is the contractor's sole responsibility to notify Owner or Owner Representative in writing of intent to impose fuel surcharge prior to submitting monthly billing statement and include contractor's fuel billing invoice.

6. **Indemnity.** Contractor shall "hold harmless," defend and indemnify IECDD, On Top of the World Condominium Association, Inc., On Top of the World Communities, Inc., and any its related entities' agents, servants, employees, officers, directors, stockholders and officials thereof from and against any and all claims for loss, damage, liability or responsibility for damage that may arise in connection with the Contractor's acts or actions arising from or contemplated by this Agreement including, without limitation, harm. Loss or damage resulting to or from personal injury to third persons.

7. **Insurance Requirements.** Unless identified otherwise in the Contractor's Scope of Work, Contractor shall maintain the insurance coverage in accordance with the attached **Exhibit D**.

8. **Business Ethics Expectations.** Contractor understands and agrees to abide by standard of ethical conduct as described in the Business Ethics Expectations provided in **Exhibit E**.

9. **Safety.** The Contractor agrees that it shall be solely responsible for supervising its employees, that it shall comply with all rules, regulations, orders, standards and interpretations promulgated pursuant to the OSHA Act of 1970, including but not limited to training, record keeping, providing PPE, lockout / tag-out procedures, MSDS sheets and labeling as required by the right to know standards, 29, CFR 1910.1200. In conjunction, the Contractor is subject to fines issued by the IECDD's Safety Director for non-compliance with any of the fore mentioned requirements. Contractor at sole cost and expense shall provide safe and sufficient facilities at all times for inspection of the Work by IECDD or its respective representatives. Contractor shall take all safety measures required by IECDD and the State of Florida safety rules and shall comply with the Federal Occupational Safety and Health Act and any rule made pursuant to it, and all other applicable federal, state and local laws, rules and regulations. The indemnification provisions of numbered paragraph 6 shall be applicable to this paragraph 9.

10. **Relationship of parties.** Neither this Agreement, nor any term, provision, payment or right

hereunder shall in any way or for any purpose constitute or cause IECDD to become or be deemed a partner of Contractor in the conduct of its business, or otherwise, or to cause IECDD to become or be deemed a joint adventurer or a member of a joint enterprise with Contractor, as IECDD is and shall remain an independent contractor by reason of this Agreement.

11. **Defective or Non-Conforming Work.** Contractor shall remove and repair or replace at Contractor's expense and at IECDD's convenience, any of its workmanship, material and equipment that is defective or substandard, or is otherwise non-conforming to, the Contract or Contract Documents and/or applicable code requirements, at any time during Contractor's performance of the work required hereunder or within the duration of the contract. Contractor shall maintain adequate personnel and equipment to respond within twenty-four (24) hours to IECDD's requests for services or warranty work, except for Emergency Service, which shall be within four (4) hours of notice.

12. **Warranties.** Contractor shall guarantee and shall warrant its Services to IECDD for the duration of the contract. Plant material that dies shall be evaluated and if determined contractor negligence than contractor shall be subject to replacement at no additional cost to IECDD.

13. **Termination.** This Agreement may be terminated, with or without cause by either party providing the other with forty-five (45) days written notice to the other. Termination of this Agreement shall have no effect upon the rights of the parties that accrued prior to termination.

14. **Notices.** All notices, certifications or communications required by this Agreement shall be given in writing and shall be deemed delivered when personally served, or when received if by facsimile transmission with a confirming copy mailed by registered or certified mail, postage prepaid, return receipt requested, addressed to the respective parties as follows:

If to: **George Flint**
Governmental Management Services - LLC
135 West Central BLVD, Suite 320
Orlando, Florida 32801

If to: **David Gruber**
President
Earthscapes Unlimited, Inc.
1010 N Warnell Rd
Coleman, Fl 33521

15. **Alternative Dispute Resolution.** Any and all claims, disputes or controversies arising as a result of this Agreement or any of the provisions contained herein shall be submitted first to mediation before a Circuit Court certified mediator or any mediator agreed to by both parties in the venue of Marion County, Florida. All parties shall bear their own costs and attorneys' fees."

16. **Reference to Parties.** Each reference herein to the parties shall be deemed to include their successors, assigns, heirs, administrators, and legal representatives, all whom shall be bound by the provisions hereof.

17. **Waiver.** The failure or delay of any party at any time to require performance by another party of any provision of this Agreement, even if known, shall not affect the right of such party to require performance of that provision or to exercise any right, power or remedy hereunder. Any waiver by any party of any breach of any provision of this Agreement should not be construed as a waiver of any continuing or succeeding breach of such provision, a waiver of the provision itself, or a waiver of any right, power or remedy under this Agreement. No notice to or demand on any party in any circumstance shall, of itself, entitle such party to any other or further notice or demand in similar or other circumstances.

18. **Jurisdiction and Venue.** Jurisdiction and venue of any matter involving this Agreement shall be in Marion County, Florida.

19. **Rights of Third Parties.** Nothing in this Agreement, whether expressed or implied, is intended to confer any rights or remedies under or by reason of this Agreement on any persons other than the parties hereto and their respective legal representatives, successors and permitted assigns. Nothing in this Agreement is intended to relieve or discharge the obligation or liability of any third persons to any party to this Agreement, nor shall any provision give any third persons any right of subrogation or action over or against any party to this Agreement.

20. **Amendment.** This Agreement shall not be amended except by written agreement signed by both parties.

21. **No Construction Against Drafting Party.** Both parties to this Agreement have contributed to the drafting of this contract and hence it shall not be construed against either party by the courts when attempting to interpret its provisions.

22. **Section Headings.** The section headings herein are included for convenience only and shall not be deemed to be a part of this Agreement.

23. **Entire Agreement.** This Agreement, including exhibits, (if any) constitutes the entire Agreement between the parties hereto with respect to the subject matter hereof. There are no other representations, warranties, promises, agreements or understandings, oral, written or implied, among the Parties, except to the extent reference is made thereto in this Agreement. No course of prior dealings between the parties and no usage of trade shall be relevant or admissible to supplement, explain, or vary any of the terms of this agreement. Acceptance of, or acquiescence in, a course of performance rendered under this or any prior agreement shall not be relevant or admissible to determine the meaning of this Agreement even though the accepting or acquiescing party has knowledge of the nature of the performance and opportunity to make objection. No representations, understandings, or agreements have been made or relied upon in the making of this Agreement other than those specifically set forth herein.

IN WITNESS WHEREOF, the parties have executed this Agreement on the date set forth above.

WITNESS:

IECDD

LR Vale

By: George S. Fliet
District Manager

WITNESS:

Corporation

Kefreyman

By: [Signature]
Name
Title Vice President

Exhibit "A"

Landscape Scope of Work On Top of The World Communities, Inc.

General Conditions:

Parkway Maintenance & Management Co., Inc. ("Parkway") shall be the designated representative for On Top of the World Communities, Inc. for the purposes of contracting and contract services administration.

Maintenance of Turf

Turf Fertilization:

To ensure proper fertilization, all turf fertilizers shall be watered in whenever possible to reduce volatilization resulting in Nitrogen loss.

Bahia Turf:

Bahia Turf shall be fertilized once per year using a complete acid-forming fertilizer.

St. Augustine turf:

There shall be a minimum of three (3) applications of fertilizer applied to St. Augustine turf in accordance with the Marion County Fertilizer Ordinance, adopted May 2009; a complete acid-forming fertilizer shall be used.

1. **March/April:** A standard complete, non-burning fertilizer such as LESCO 12-2-14, or similar with alike major and minor nutrient package shall be applied at one (1) pound of actual Nitrogen per 1000 square feet. At least 50% of the nitrogen shall be slow release in the form of sulfur-coated urea, or a poly coated form.
2. **June/July:** Using higher Potassium, lower Nitrogen fertilizer shall be used. The lower Nitrogen content will help reduce grass blade growth and Chinch bug occurrences due to lack of fast succulent growth in the summer months and provide more Potassium for healthier roots with the drier months. A LESCO 9-2-24 or similar with alike major and minor nutrient package applied at one (1) pound of actual potassium per 1000 square feet. At least 50% of the nitrogen shall be slow release in the form of sulfur-coated urea, or a poly coated form.
3. **September/October:** LESCO 12-2-14 or similar with alike major and minor nutrient package shall be used. If desired color is not achieved during winter months a liquid application of fertilizer such as a 12-0-0 Nitrogen/Iron product can be used. This application should be done when insect and weed control applications are done. At least 50% of the nitrogen shall be slow release in the form of sulfur-coated urea, or a poly coated form.

Empire Zoysia turf:

There shall be a minimum of three (3) applications of fertilizer applied to Zoysia turf in accordance with the Marion County Fertilizer Ordinance, adopted May 2009; a complete acid-forming fertilizer shall be used.

1. **March/April:** A standard complete, non-burning fertilizer such as LESCO12-2-14, or similar with alike major and minor nutrient package shall be applied at one (1) one pound of actual Nitrogen per 1000 square feet. At least 50% of the nitrogen shall be slow release in the form of sulfur-coated urea, or a poly coated form.
2. **June/July:** Using higher Potassium, lower Nitrogen fertilizer shall be used. The lower Nitrogen content will help reduce grass blade growth and Chinch bug occurrences due to lack of fast succulent growth in the summer months and provide more Potassium for healthier roots with the drier months. A LESCO 9-2-24 or similar with alike major and minor nutrient package applied at one (1) pound of actual potassium per 1000 square feet. At least 50% of the nitrogen shall be slow release in the form of sulfur-coated urea, or a poly coated form.
3. **September/October:** LESCO 12-2-14 or similar with alike major and minor nutrient package shall be used. If desired color is not achieved during winter months a liquid application of fertilizer such as a 12-0-0 Nitrogen/Iron product can be used. This application should be done when insect and weed control applications are done. At least 50% of the nitrogen shall be slow release in the form of sulfur-coated urea, or a poly coated form.

I. Turf Maintenance

1. Turf mowing height shall be based upon latest horticultural specifications for turf variety and season. Including but not limited to the need for aerification, verticutting, scalping or thatching that may become needed from time to time for various varieties turf.
2. Any clippings that are left over shall be removed after mowing.
3. Whenever possible, chutes from mowers shall be pointed away from landscape beds to reduce turf clippings in the beds.
4. Sidewalks, Driveways and Streets shall be blown off and free of clippings after every mowing.
5. It is expected that all turf areas unless otherwise specified shall be mowed on a weekly basis in the growing season (April through October). During months not specified in the growing season (November through March) the turf shall be mowed at least twice a month unless abnormal conditions arise.
6. It is expected that the contractor maintain the turf grass to a high level of acceptable maintenance. In the event that turf grass dies or becomes unacceptable due to contractor negligence, insect damage or if it is deemed by the Parkway Maintenance and Management Company Representative that the turf grass is unacceptable due to contractor negligence than contractor will be responsible for replacement of all turf grass that is unacceptable.

II. Edging:

1. Edging of all hard edges: Sidewalks, Driveways, Curb lines, storm water inlet, etc. shall be done on a weekly basis during the growing season in conjunction with the maintenance schedule.
2. Edging of all landscape beds shall be done on a weekly basis to provide a crisp edge.
3. All bed lines shall be edged using mechanical equipment such as an edger, string trimmer. Herbicidal edging is will not be acceptable.
4. Bed lines shall be edged with the intent to keep the same original design. Bed lines shall be enlarged if plant material growth warrants.
5. All irrigation valve boxes will be edged in accordance with the maintenance schedule as specified in item number 1 of this section.

III. Disease and Pest Control:

1. Treatment of the varied turf shall be done “as-needed” to prevent damage and promote healthy, vigorous growth. Applications of herbicides and fungicides shall be done on an “as needed” basis.
2. Zoysia grass contracts will require a twice per year preventative application for treatment of Bill Bugs.

IV. Weed Control:

1. Treatment for of weeds for all turf varieties shall be done on an “as needed” basis. Broadleaf weeds will be kept at a minimum, turf areas are expected to be 95% weed free. Pre-emergent and post-emergent herbicides may be used to control weed seeds.
2. Invasive exotics and nuisance aquatics shall be the responsibility of the maintenance contractor to control upon finding.
3. Contractor shall be responsible for weed control in tennis courts, sidewalks, pavers and other hardscapes within the contract area.

V. Bed Maintenance:

1. Beds are to be free of weeds, trash and other debris at all times. Pre-emergent and post-emergent herbicidal applications may be used to help control weed growth but hand weeding shall be done as needed to maintain a weed free environment.

VI. Shrub Fertilization:

1. Shrubs shall be fertilized at least three (3) times per year with a complete fertilizer. Fertilizers such as LESCO 12-2-14, or 8-2-12 or similar with alike major and minor nutrient package in accordance with the Marion County Fertilizer Ordinance, adopted May 2009. Small shrubs one (1) gallon, should receive about ½ cup of fertilizer per plant and large shrubs three (3) gallon, should receive about one (1) cup per plant. Larger shrubs (larger than three (3) gallon) should receive a fertilizer application with regard to size. At least 50% of the nitrogen shall be slow release in the form of sulfur-coated urea, or a poly coated form. If alternative fertilizers are considered, contractor shall make Parkway Maintenance and Management Company representative aware of

change and shall not make any applications until alternative fertilizer analysis is approved.

2. **All granular fertilizations shall be watered in immediately following application to reduce nitrogen loss due to volatilization.**
3. **All sidewalks, roadways and painted surfaces shall be blown off immediately after application to minimize discoloration to surfaces.**

VII. Pruning

1. Natural growth of plant material shall be promoted to ensure healthy vigorous growth. When needed, due to sight restrictions, plant material may be trimmed to ensure safety.
2. Wholesale shearing of all plant types will not be accepted. In certain instances with certain plant materials shears may be used with approval of a Parkway Maintenance & Management Co., Inc. Commercial Area Landscape Representative.
3. Pruning will be done to remove dead branches, promote healthy growth and to keep plant material from obstructing curbs, sidewalks, and drainage structures.
4. Plant material shall be trimmed to promote the desired lighting effect, and ensure safety around light fixtures.

VIII. Mulch:

1. Pine Straw mulch shall be added twice a year to maintain a fresh just mulched appearance.
2. It is expected of the contractor to ensure all landscape lighting, irrigation valve boxes, or other structures and components vital to On Top of the World Communities, Inc. to be kept clear and taken care of during the mulching process as to not mulch over or damage them.
3. If mulching is subcontracted to another vendor, maintenance contractor shall make Parkway Maintenance and Management Company representative aware of any situations that may become hazardous.
4. Sidewalks, driveways, curbs and other asphalt or concrete edges shall be “tucked” after mulching to keep a crisp edge.

IX. Diseases and Pest Control

1. Treatment for varieties of shrubs will be done on an “as needed” basis to ensure quality of plant health. When shrubs begin to show signs infestation, curative action must be taken by the contractor

X. Perennial/ Annual color beds and maintenance

1. Perennial/Annual beds are to be a mixture consisting of 60% Perennial color and 40% Annual color.
2. Perennial/ Annual color beds shall be maintained to show a colorful appearance at all times. Beds are to be kept free of weeds and spent flowers.
3. Soil amendment shall be added at the time of replacement. Soil amendments such as organic peat or an approved planting mixture shall be tilled in at the time of installation.

4. Perennial/Annual color beds shall be fertilized when soil amendments are added. Osmocote or a similar product may be used. Beds may need to have additional liquid applications of fertilizer added to them if plant material warrants.
5. Perennial color beds shall be replaced to maintain a colorful appearance at all times. Parkway expects the Perennial change out to be on a minimum schedule of two (2) change outs per year.
6. Annual color beds shall be replaced to maintain a colorful appearance at all times. Parkway expects the Annual change outs to be on a minimum of four (4) change outs per year.

XI. Tree Maintenance, Pruning and Fertilization

A. Canopy trees and accent trees:

1. Trees shall be fertilized three (3) times per year with a complete fertilizer. LESCO 12-2-14 or similar with alike major and minor nutrient package may be used. Rate of application should be determined by rate stated on the bag in accordance with the Marion County Fertilizer Ordinance, adopted May 2009.
2. Tree staking materials may need to be adjusted, tightened or removed to ensure proper growth.
3. The contractor is expected to remove any loose tree guying material with the exception that the tree/trees have had sufficient time to root in.
4. Trees that have been allowed over time to become crooked or leaning shall be straightened at the contractor's expense. It is expected that the contractor will notify the owner representative in the event a tree needs to be straightened due to force majeure.
5. Routine pruning of temporary branches is permitted. Contractor to follow the latest ANSI A300 standards for tree pruning and maintenance. Negligent pruning methods can be cause for contractor to incur cost for replacement of trees.

B. Palms:

1. Palms are to be fertilized three (3) times per year with a complete commercial palm fertilizer such as LESCO 8-2-12 or similar with a minor nutrient package and slow release capability. Applications will vary by the labeled rate on the bag. Additional amounts of Magnesium may be needed to correct Magnesium deficiency. Magnesium Sulfate or Epsom salts may be used to correct this problem.
2. Palms 15 feet and smaller shall be trimmed once (1) a year to remove dead fronds and bloom stalks.
3. Contractor can negotiate with owner representative a set price per tree for trimming over 15 feet.

XII. Irrigation system and maintenance

1. The contractor is expected to check the irrigation system on a monthly basis to ensure proper coverage and make repairs the system.
2. Contractor shall have irrigation technicians that are Hunter 2-Wire Specialist certified or greater on site for contracts with Hunter ACC/2-wire irrigation systems
3. Where possible, irrigation systems will be monitored to ensure proper coverage is achieved.
4. Contractor will be responsible for frequency and time duration to ensure proper plant growth throughout the season.

5. Contractor will be responsible for the day-to-day maintenance of irrigation heads. If needed, nozzle patterns and spray head types will be changed on an “as needed” basis.
6. Valve boxes are to be kept clean and free of obstructions.
7. Contractor shall be responsible to stay current with all local and state watering restrictions. Violations and fines will be the responsibility of the contractor.
8. Any damage resulting from contractor negligence shall be the contractors responsibility to repair.
9. Where possible, contractor will exercise manufacturer warranties to minimize excessive cost to the owner. This should be done with heads that are not turning or otherwise working improperly. Contractor shall make themselves aware of manufacturers warranty periods.
10. Repairs to the system such as irrigation heads, nozzle replacements and repairs to pipes smaller than 1 1/4” may be billed on a separate billing sheet from the monthly maintenance bill. Irrigation heads, nozzles and repairs to pipes smaller than 1 1/4” are to be considered as routine repairs and labor may not be charged to Parkway. Repairs to the system larger than 1 1/4” may be billed at current industry standard rates plus materials. All labor rates on billable repairs are subject to a negotiated price. All billable repairs are to be inspected by a Parkway, representative before backfilling may be accomplished.

XIII. Site cleanliness

1. Sites are to be kept free from trash, e.g. cigarette butts, napkins, straws and other refuse that may be generated from patrons of the stores as well as construction debris and other debris at all times.
2. Contractor is expected to remove trash, construction debris, and other debris prior to mowing each individual site to maintain a clean site.
3. It is expected that the maintenance contractor shall be responsible for trash pick up in the pond bottom whenever conditions warrant. Pond is expected to be free of debris.
4. Washouts, geological anomalies or damage created from storm water runoff shall be reported to a Parkway Maintenance and Management Company representative for repair.
5. Town Square is expected to be blown off a minimum of three (3) times per week. It is also expected that the town square will be blown off before social events and after storm occurrences to maintain a clean and neat appearance at all times.

Exhibit B

Project Location: Indigo East Community Development District Right of Way

Final bids due: May 1, 2018

Start date: October 1, 2018

Specifications: See attached

Total area measurements for Bahia turf area, shrub bed area, and pinestraw counts

	<u>Cost per sq. yd</u>	<u>Cost per year</u>
Zoysia Turf: 546 sq. yds	\$1.39	\$758.94
Bahia Turf: 13,744 sq. yds	\$.56	\$7,696.61
Bed Area: 13,677 sq. yds	\$2.00	\$27,354.00

	<u>Cost per zone</u>	<u>Cost per year</u>
Irrigation Maintenance 26 zones controller 1 Battery Operated	\$110.00	\$2,860.00

	<u>Quantity</u>	<u>Cost per plant</u>	<u>Total</u>
Annual Installation (4x's/yr)	1,500	\$1.63	\$9,780.00

Total monthly cost: \$4,037.46

Total yearly cost: \$48,449.55

Notes

Total yearly cost should be divisible by 12 months.
Please call if there are any questions 352-427-1287



Exhibit C



Exhibit D

Insurance Requirements

Current Certificates of Insurance for :

____ 1. General Liability Limits equal to or exceeding limits provided under policy but not less

than: *(refer to the flow chart to determine limit requirements)*

- ☐ \$1,000,000 (Box A or B)/\$500,000 (Box C) Combined Single Limit each occurrence
- ☐ \$2,000,000 (Box A or B)/\$1,000,000 (Box C) General Aggregate
- ☐ \$2,000,000 (Box A, B or C) Products/Completed Operations Aggregate
- ☐ \$1,000,000 (Box A or B)/\$100,000 (Box C) Personal Injury

____ 2. Additional Insured Status on General Liability as follows:

“On Top of the World Communities, Inc. their parent, subsidiary, related and affiliated companies and their respective officers, directors, agents and employees of said companies as Additional Insured. All policies are endorsed to provide that the carrier waives the right of subrogation against those named as Additional Insured.”

____ 3. A waiver of subrogation in our favor

____ 4. Thirty (30) day Notice of Cancellation

____ 5. Automobile Liability limit of \$500,000

____ 6. Workers' Compensation Insurance – Minimum required limit is \$500,000

____ 7. The company checked below should be named as the Certificate Holder-

☐ **On Top of the World Communities, Inc.**

☐ **Parkway Maintenance & Management, Inc.**

☐ **Sidney Colen & Associates, Ltd.**

☐ **Palm Acre Real Estate Company, Inc.**

☐ **On Top of the World Golf Club, Inc.**

☐ **CSW Management, Inc.**

☐ **Clearview Oaks Management, Inc.**

☐ **COA Everywhere, Inc.**

☐ _____

Additional Requirements

____ 9. A completed W-9 Form. (A blank form is attached).

BUSINESS ETHICS EXPECTATIONS

The purpose of this document is to affirm On Top of the World Communities, Inc. and its Related Entities (herein after referred to as the “Company”) standard of ethical conduct in regards to outside vendors, contractors, other business enterprises.

All individuals doing business with and for the Company will work with integrity. The Company’s employees and associates, or independent contractors shall not seek or accept for themselves or others any gifts, favors, entertainment, or payments. Nor shall they seek or accept personal loans from persons or business organizations that do or seek to do business with or in competition with the Company. The Company expects that you and your organization or business or subcontractors of your organization will comply with the intent of this document. A strict understanding is anticipated.

The revelation or disclosure of confidential information, data on decisions, plans, or any other information that might be contrary to the interest of the Company without prior authorization, is prohibited. The misuse, unauthorized access to, or mishandling of confidential information is strictly prohibited.

Any violation of the Company’s Expectations will subject the vendor(s), contractor(s), and/or other business enterprise(s) to potential punitive damages up to and including cancellation of contractual agreements. When questions arise concerning any aspect of this document, contact the General Manager’s office.

BUSINESS ETHICS EXPECTATIONS ACKNOWLEDGEMENT AND AGREEMENT

I acknowledge that I have received a copy of On Top of the World Communities, Inc. and its Related Entities Business Ethics Expectations (the “Company”). I have read it thoroughly. I understand that as a vendor, subcontractor, or business enterprise that seeks to conduct business with the Company, I and my business associates must maintain the highest ethical standards in our relationship with the Company and its employees.

In particular, I understand the Expectations as pertains to gifts, favors, entertainment, payments, and potential conflicts of interest developing from a relationship with employees or others.

I agree to abide by the terms and conditions set forth in the On Top of the World Communities, Inc. and its Related Entities Business Ethics Expectation document.

SECTION IX

AGREEMENT

THIS AGREEMENT is entered into this 1st day of October, 2018, by and between Indigo East Community Development District a Limited Purpose Special District ("IECDD") and Sharp Fence Construction, LLC., a Florida corporation ("Contractor").

WHEREAS:

A. IECDD desires to contract landscape maintenance services with Sharp Site Services, LLC., as further described in Exhibit A Landscape Scope of Work for the maintenance of the Indigo East Community Development District Retention Ponds defined in Exhibit C.

B. Contractor presented IECDD a bid defined in Exhibit B of \$1,501.69/monthly, \$18,020.32/yearly for the Services described and further defined in Exhibit A.

C. IECDD has determined to accept that bid proposal.

NOW THEREFORE, in consideration of the mutual promises set forth herein, and other good and valuable consideration, the parties hereto agree as follows:

1. **Services.** Contractor will provide the Services to IECDD as described in Exhibit A, plus any other written plans and written specifications which shall be agreed upon by the parties hereto. Provided however, that this Agreement shall have no force and effect until Contractor has provided IECDD with such proof of insurance as well as any other requirements as are acceptable to IECDD.

2. **Compensation.** Upon completion of the Services, and thereafter, verification by IECDD that Contractor has provided the Services as described in Exhibit A, Contractor shall submit an invoice for such Services to IECDD as outlined in Exhibit A. Provided Contractor's invoice for payment is received by IECDD not later than Tuesday, and subject to satisfactory completion and acceptance of work, payment will be made on the **Friday of the following week after 2:00 p.m.** As often as requested by IECDD and as a condition precedent to payment, Contractor shall sign a final lien waiver/release, as subsequently directed by IECDD. As often as requested by IECDD and as a condition precedent to payment, Contractor shall submit proof of Contractor's payment to all contractors, suppliers, laborers, and other persons or entities claiming through Contractor, who furnished labor, materials, services, or equipment in connection with the Services.

3. **Term.** The term of this Agreement shall commence on October 1, 2018, and shall continue to September 30, 2021.

4. **Claims by the Owner.** Liquidated damages for delay shall be assessed against the Contractor only to the extent caused by Contractor, the Contractor's employees and agents, contractors, suppliers, or any other person or entity for whose acts the Contractor may be liable to the extent that Owner is assessed such liquidated damages by the Owner. This provision shall in no way limit the Owner's right to claim for any direct or consequential damages arising out of any delay caused by the Contractor, the Contractor's employees and agents, contractors, suppliers, or any other person or entity for whose acts the Contractor may be liable.

Contractor shall remove and repair or replace any of its workmanship, material, and equipment that is defective, substandard, or not in compliance with the Contract Documents, as determined by Owner, based upon reasonable evidence. Contractor shall also pay all expenses incurred in removing, replacing, or repairing any other work required as a result of removing, replacing, or repairing any part of Contractor's defective Work.

If Contractor defaults or neglects to carry out the Work in accordance with the Contract Documents and fails within twenty-four (24) hours after receipt of written notice from Owner to commence and continue correction of such default or neglect with diligence and promptness, Owner may, without prejudice to any other remedy have Contractor correct such deficiencies in a manner deemed necessary by Owner and may deduct the cost thereof from payments then or thereafter due Contractor or otherwise claim such amounts from Contractor. Owner shall make the determination based upon reasonable evidence, whether there exists faulty workmanship, materials, or

equipment. Contractor will be given one twenty-four (24) hour written notice; any subsequent notice of neglect of work will result in a 30 days written notice and termination of the contract as specified in section 13. The cost of completion of work in connection with this agreement shall be deducted from any monies due or to become due to contractor for such work. Termination of all or any part of the work to be performed by contractor in connection with the agreement will be given written notice to contractor specifying the work to be terminated and the effective date of termination.

Payments otherwise due Contractor may be withheld by Owner on account of defective work not remedied, failure of Contractor to make payments properly for material, services, labor or equipment, or a reasonable doubt that the Contract can be completed for the Contract balance then unpaid. Owner may rectify any of these conditions at Contractor's expense upon written notice. In the event that the amount owed to Contractor under this Agreement at the time claims were remedied by Owner is less than the amount back charged against Contractor's account, the Contractor shall remit the difference to Owner.

5. **Claims by the Contractor.** Time extensions due to unusual weather conditions shall be granted to the extent Contractor establishes that during the time of performance of the Work, Contractor encountered weather more severe than could have been reasonably anticipated at the time Contractor entered into this Agreement and to the extent such unusual weather conditions actually affected the overall progress of the Work. Time extensions will only be granted if Owner approves it and grants Contractor an equivalent time extension.

No claim of the Contractor shall be allowed if asserted after a five (5) day period. The decision of the Owner as to whether a change has occurred or whether the Contractor's claim has validity shall be final. No claim relating to or flowing from a particular change shall be allowed after execution of the change order relating to that change.

In the event fuel cost exceed \$5.00 per gallon contractor may apply a 2% fuel surcharge on contract pricing. It is expressly agreed that it is the contractor's sole responsibility to notify Owner or Owner Representative in writing of intent to impose fuel surcharge prior to submitting monthly billing statement and include contractor's fuel billing invoice.

6. **Indemnity.** Contractor shall "hold harmless," defend and indemnify IECDD, On Top of the World Condominium Association, Inc., On Top of the World Communities, Inc., and any its related entities' agents, servants, employees, officers, directors, stockholders and officials thereof from and against any and all claims for loss, damage, liability or responsibility for damage that may arise in connection with the Contractor's acts or actions arising from or contemplated by this Agreement including, without limitation, harm. Loss or damage resulting to or from personal injury to third persons.

7. **Insurance Requirements.** Unless identified otherwise in the Contractor's Scope of Work, Contractor shall maintain the insurance coverage in accordance with the attached **Exhibit D**.

8. **Business Ethics Expectations.** Contractor understands and agrees to abide by standard of ethical conduct as described in the Business Ethics Expectations provided in **Exhibit E**.

9. **Safety.** The Contractor agrees that it shall be solely responsible for supervising its employees, that it shall comply with all rules, regulations, orders, standards and interpretations promulgated pursuant to the OSHA Act of 1970, including but not limited to training, record keeping, providing PPE, lockout / tag-out procedures, MSDS sheets and labeling as required by the right to know standards, 29, CFR 1910.1200. In conjunction, the Contractor is subject to fines issued by the IECDD's Safety Director for non-compliance with any of the fore mentioned requirements. Contractor at sole cost and expense shall provide safe and sufficient facilities at all times for inspection of the Work by IECDD or its respective representatives. Contractor shall take all safety measures required by IECDD and the State of Florida safety rules and shall comply with the Federal Occupational Safety and Health Act and any rule made pursuant to it, and all other applicable federal, state and local laws, rules and regulations. The indemnification provisions of numbered paragraph 6 shall be applicable to this paragraph 9.

10. **Relationship of parties.** Neither this Agreement, nor any term, provision, payment or right

hereunder shall in any way or for any purpose constitute or cause IECDD to become or be deemed a partner of Contractor in the conduct of its business, or otherwise, or to cause IECDD to become or be deemed a joint adventurer or a member of a joint enterprise with Contractor, as IECDD is and shall remain an independent contractor by reason of this Agreement.

11. **Defective or Non-Conforming Work.** Contractor shall remove and repair or replace at Contractor's expense and at IECDD's convenience, any of its workmanship, material and equipment that is defective or substandard, or is otherwise non-conforming to, the Contract or Contract Documents and/or applicable code requirements, at any time during Contractor's performance of the work required hereunder or within the duration of the contract. Contractor shall maintain adequate personnel and equipment to respond within twenty-four (24) hours to IECDD's requests for services or warranty work, except for Emergency Service, which shall be within four (4) hours of notice.

12. **Warranties.** Contractor shall guarantee and shall warrant its Services to IECDD for the duration of the contract. Plant material that dies shall be evaluated and if determined contractor negligence than contractor shall be subject to replacement at no additional cost to IECDD.

13. **Termination.** This Agreement may be terminated, with or without cause by either party providing the other with forty-five (45) days written notice to the other. Termination of this Agreement shall have no effect upon the rights of the parties that accrued prior to termination.

14. **Notices.** All notices, certifications or communications required by this Agreement shall be given in writing and shall be deemed delivered when personally served, or when received if by facsimile transmission with a confirming copy mailed by registered or certified mail, postage prepaid, return receipt requested, addressed to the respective parties as follows:

If to: **George Flint**
Governmental Management Services - LLC
135 West Central BLVD, Suite 320
Orlando, Florida 32801

If to: **Christopher Sharp**
President
Sharp Site Services, LLC.
13500 CR 103
Oxford, Fl 34484

15. **Alternative Dispute Resolution.** Any and all claims, disputes or controversies arising as a result of this Agreement or any of the provisions contained herein shall be submitted first to mediation before a Circuit Court certified mediator or any mediator agreed to by both parties in the venue of Marion County, Florida. All parties shall bear their own costs and attorneys' fees."

16. **Reference to Parties.** Each reference herein to the parties shall be deemed to include their successors, assigns, heirs, administrators, and legal representatives, all whom shall be bound by the provisions hereof.

17. **Waiver.** The failure or delay of any party at any time to require performance by another party of any provision of this Agreement, even if known, shall not affect the right of such party to require performance of that provision or to exercise any right, power or remedy hereunder. Any waiver by any party of any breach of any provision of this Agreement should not be construed as a waiver of any continuing or succeeding breach of such provision, a waiver of the provision itself, or a waiver of any right, power or remedy under this Agreement. No notice to or demand on any party in any circumstance shall, of itself, entitle such party to any other or further notice or demand in similar or other circumstances.

18. **Jurisdiction and Venue.** Jurisdiction and venue of any matter involving this Agreement shall be in Marion County, Florida.

19. **Rights of Third Parties.** Nothing in this Agreement, whether expressed or implied, is intended to confer any rights or remedies under or by reason of this Agreement on any persons other than the parties hereto and their respective legal representatives, successors and permitted assigns. Nothing in this Agreement is intended to relieve or discharge the obligation or liability of any third persons to any party to this Agreement, nor shall any provision give any third persons any right of subrogation or action over or against any party to this Agreement.

20. **Amendment.** This Agreement shall not be amended except by written agreement signed by both parties.

21. **No Construction Against Drafting Party.** Both parties to this Agreement have contributed to the drafting of this contract and hence it shall not be construed against either party by the courts when attempting to interpret its provisions.

22. **Section Headings.** The section headings herein are included for convenience only and shall not be deemed to be a part of this Agreement.

23. **Entire Agreement.** This Agreement, including exhibits, (if any) constitutes the entire Agreement between the parties hereto with respect to the subject matter hereof. There are no other representations, warranties, promises, agreements or understandings, oral, written or implied, among the Parties, except to the extent reference is made thereto in this Agreement. No course of prior dealings between the parties and no usage of trade shall be relevant or admissible to supplement, explain, or vary any of the terms of this agreement. Acceptance of, or acquiescence in, a course of performance rendered under this or any prior agreement shall not be relevant or admissible to determine the meaning of this Agreement even though the accepting or acquiescing party has knowledge of the nature of the performance and opportunity to make objection. No representations, understandings, or agreements have been made or relied upon in the making of this Agreement other than those specifically set forth herein.

IN WITNESS WHEREOF, the parties have executed this Agreement on the date set forth above.

WITNESS:

IECDD

L R Vale

By: [Signature]
District Manager

WITNESS:

Corporation

[Signature]

By: [Signature]
Name
Title Owner

Exhibit “A”

Landscape Scope of Work On Top of the World Communities, Inc.

General Conditions:

Parkway Maintenance & Management Co., Inc. (“Parkway”) shall be the designated representative for On Top of the World Communities, Inc. for the purposes of contracting and contract services administration.

Maintenance of Turf

Bahia Turf:

1. Bahia Turf shall not be fertilized.

1. Turf Maintenance

1. Turf mowing height shall be based upon latest horticultural specifications for turf variety and season.
2. Any clippings that are left over shall be removed after mowing.
3. Whenever possible, chutes from mowers shall be pointed away from landscape beds to reduce turf clippings in the beds.
4. Sidewalks, Driveways and Streets shall be blown off and free of clippings after every mowing.
5. It is expected that all turf areas unless otherwise specified shall be mowed on a weekly basis in the growing season (April through October) and shall be maintained in months not specified in the growing season (November through March) not to exceed 41 cuts per year.
6. It is expected that the contractor maintain the turf grass to a high level of acceptable maintenance. In the event that turf grass dies or becomes unacceptable due to contractor negligence, insect damage or if it is deemed by the Parkway Maintenance and Management Company Representative that the turf grass is unacceptable due to contractor negligence than contractor will be responsible for replacement of all turf grass that is unacceptable.

2. Edging:

1. Edging of all hard edges: Sidewalks, Driveways, Curb lines, storm water inlet, etc. shall be done on a bi-weekly basis during the growing season in conjunction with the maintenance schedule.
2. Edging of all landscape beds shall be done on a weekly basis to provide a crisp edge.
3. All bed lines shall be edged using mechanical equipment such as an edger, string trimmer. Herbicidal edging is will not be acceptable.

4. Bed lines shall be edged with the intent to keep the same original design. Bed lines shall be enlarged if plant material growth warrants.
5. All irrigation valve boxes will be edged in accordance with the biweekly edging of sidewalks, driveways, curbs lines etc.

3. Disease and Pest Control:

1. Treatment of the varied turf shall be done “as-needed” to prevent damage and promote healthy, vigorous growth. Applications of herbicides and fungicides shall be done on an “as needed” basis.

4. Weed Control:

1. It is expected that contractor will make as needed applications of a broadleaf herbicide treatment for all CDD retention areas to include a 10’ buffer behind all homes that abut CDD DRA’s

5. Bed Maintenance:

1. Beds are to be free of weeds, trash and other debris at all times. Pre-emergent and post-emergent herbicidal applications may be used to help control weed growth but hand weeding shall be done “as needed.”

6. Shrub Maintenance:

1. It is expected that the contractor maintain the plant material to a high level of acceptable maintenance. In the event that plant material dies or becomes unacceptable due to contractor negligence or if it is deemed by the Parkway Maintenance and Management Company Representative that the plant material is unacceptable due to contractor negligence then contractor will be responsible for replacement of all plant material that is unacceptable.

7. Shrub Fertilization:

1. Shrubs shall be fertilized at least (3) four times per year with a complete fertilizer. Fertilizers such as LESCO 12-2-14, or 13-3-13 or similar with alike major and minor nutrient package may be used. Fertilizer shall be applied at a rate of 10-20 pounds of actual product per 1000 square feet. At this rate small shrubs (1) gallon, should receive about ½ cup of fertilizer per plant and large shrubs (3) gallon, should receive about 1 cup per plant. Larger shrubs (larger than (3) gallon) should receive a fertilizer application with regard to size.
2. **Where possible all granular fertilizations shall be watered in immediately following application to reduce nitrogen loss due to volatilization.**
3. **All sidewalks, roadways and painted surfaces shall be blown off immediately after application to minimize discoloration to surfaces.**

8. Pruning

1. Natural growth of plant material shall be promoted to ensure healthy vigorous growth. When needed, due to sight restrictions, plant material may be trimmed to ensure safety.

2. Wholesale shearing of all plant types will not be accepted. In certain instances with certain plant materials shears may be used with approval of a Parkway Maintenance & Management Co., Inc. Commercial Area Landscape Representative.
3. Pruning will be done to remove dead branches, promote healthy growth and to keep plant material from obstructing curbs, sidewalks, and drainage structures.

9. Mulch:

1. Pine Straw mulch shall be added once per year.
2. It is expected of the contractor to ensure all landscape lighting, irrigation valve boxes, or other structures and components vital to On Top of the World Communities, Inc. to be kept clear and taken care of during the mulching process as to not mulch over or damage them.
3. Sidewalks, driveways, curbs and other asphalt or concrete edges shall be “tucked” after mulching to keep a crisp edge.

9. Diseases and Pest Control

1. Treatment for varieties of shrubs will be done on an “as needed” basis to ensure quality of plant health. When shrubs begin to show signs infestation, curative action must be taken by the contractor

10. Tree Maintenance, Pruning and Fertilization

Canopy trees and accent trees:

1. Trees shall be fertilized (3) four times per year with a complete fertilizer. LESCO 12-2-14 or similar with alike major and minor nutrient package may be used. Rate of application should be determined by rate stated on the bag.
2. Tree staking materials may need to be adjusted, tightened or removed to ensure proper growth.
3. The contractor is expected to remove any loose tree guying material with the exception that the tree/trees have had sufficient time to root in.

Palms:

1. Palms are to be fertilized (3) three times per year with a complete commercial palm fertilizer such as LESCO 13-3-13 or 12-2-14. Applications will vary by the labeled rate on the bag. Additional amounts of Magnesium may be needed to correct Magnesium deficiency. Magnesium Sulfate or Epsom salts may be used to correct this problem.
2. Palms 15 feet and smaller shall be trimmed once a year to remove dead fronds and bloom stalks.

11. Irrigation system and maintenance

1. The contractor is expected to check the irrigation system on a monthly basis to ensure proper coverage and make repairs the system.
2. Where possible, irrigation systems will be monitored to ensure proper coverage is achieved.
3. Contractor will be responsible for frequency and time duration to ensure proper plant growth throughout the season.
4. Contractor will be responsible for the day-to-day maintenance of irrigation heads. If needed, nozzle patterns and spray head types will be changed on an "as needed" basis.
5. Valve boxes are to be kept clean and free of obstructions.
6. Contractor shall be responsible to stay current with all local and state watering restrictions. Violations and fines will be the responsibility of the contractor.
7. Any damage resulting from contractor negligence shall be the contractors responsibility to repair.
8. Repairs to the system such as irrigation heads, nozzle replacements and repairs to pipes smaller than 1 ¼" may be billed on a separate billing sheet from the monthly maintenance bill. Irrigation heads, nozzles and repairs to pipes smaller than 1 ¼" are to be considered as routine repairs and labor may not be charged to Parkway. Repairs to the system larger than 1 ¼" may be billed at current industry standard rates plus materials. All labor rates on billable repairs are subject to a negotiated price. All billable repairs are to be inspected by a Parkway, representative before backfilling may be accomplished.

12. Erosion Control

1. Minor repairs qualified as those repairs made to the Homeowner Association, Community Development District or similar Drainage Retention Areas requiring addition of soil to washouts and the addition of soil to depressions no greater than 3' in depth and 3' in diameter shall be included as part of the scope of this contract.

13. Burrowing Owl Nest Protection and Maintenance

1. It is expected of the contractor to maintain a 15' buffer around all Burrowing Owl nests where mowing equipment shall not be used. Contractor shall use string trimming devices to trim the grass around the nest to avoid collapse of the nest.
2. **No herbicides or pesticides may be used within 15' of the nests.**
3. Nests are identified with a stake, perch posts, or other signifying post marking the nests.
4. Contractor shall not remove the stakes, perch posts or other signifying post marking the nest at any time. If posts become damaged it is the contractors responsibility to notify Parkway Maintenance and Management Company, Inc., representative of the damage.

5. Damage caused by the contractor may result in back charge of the damaged property or cancellation of the contract depending on the severity of the damage to the nest.

14. Pocket Gophers

1. Contractor is expected to spread out, knock down, trap or otherwise remove mounds generated by Pocket Gophers.

15. Site cleanliness

1. Sites are to be kept free from trash, construction, and other debris as much as possible.
2. Contractor is expected to remove trash, construction debris, and other debris prior to mowing each individual site to maintain a clean site.
3. It is expected that the maintenance contractor shall be responsible for trash pick up in the pond bottom whenever conditions warrant. Pond is expected to be free of debris.
4. Washouts and other damage created from storm water runoff greater than 3' in depth should be reported to a Parkway Maintenance and Management Company representative for repair.

Exhibit B

Project Location: Indigo East Community Development District Retention Ponds

Final bids due: May 1, 2018

Start date: October 1, 2018

Specifications: See attached

Total area measurements for Bahia turf area, shrub bed area, and pinestraw counts

Indigo East Retention Ponds

	<u>Cost per sq. yd</u>	<u>Cost per year</u>
Tract B-2 6.26 Acres	<u> </u>	<u> </u>
Tract "J" 6.18 Acres	<u> </u>	<u> </u>
Tract "H" 2.79 Acres	<u> </u>	<u> </u>

Total monthly cost:

1501.69

Total yearly cost:

18020.32

Notes

Total yearly cost should be divisible by 12 months.

Please call if there are any questions 352-427-1287

Exhibit C



Exhibit D

Insurance Requirements

Current Certificates of Insurance for :

_____ 1. General Liability Limits equal to or exceeding limits provided under policy but not less

than: *(refer to the flow chart to determine limit requirements)*

☐ \$1,000,000 (Box A or B)/\$500,000 (Box C) Combined Single Limit each occurrence

☐ \$2,000,000 (Box A or B)/\$1,000,000 (Box C) General Aggregate

☐ \$2,000,000 (Box A, B or C) Products/Completed Operations Aggregate

☐ \$1,000,000 (Box A or B)/\$100,000 (Box C) Personal Injury

_____ 2. Additional Insured Status on General Liability as follows:

“On Top of the World Communities, Inc. their parent, subsidiary, related and affiliated companies and their respective officers, directors, agents and employees of said companies as Additional Insured. All policies are endorsed to provide that the carrier waives the right of subrogation against those named as Additional Insured.”

_____ 3. A waiver of subrogation in our favor

_____ 4. Thirty (30) day Notice of Cancellation

_____ 5. Automobile Liability limit of \$500,000

_____ 6. Workers' Compensation Insurance – Minimum required limit is \$500,000

_____ 7. The company checked below should be named as the Certificate Holder-

☐ **On Top of the World Communities, Inc.**

☐ **Parkway Maintenance & Management, Inc.**

☐ **Sidney Colen & Associates, Ltd.**

☐ **Palm Acre Real Estate Company, Inc.**

☐ **On Top of the World Golf Club, Inc.**

☐ **CSW Management, Inc.**

☐ **Clearview Oaks Management, Inc.**

☐ **COA Everywhere, Inc.**

☐ _____

Additional Requirements

_____ 9. A completed W-9 Form. (A blank form is attached).

BUSINESS ETHICS EXPECTATIONS

The purpose of this document is to affirm On Top of the World Communities, Inc. and its Related Entities (herein after referred to as the "Company") standard of ethical conduct in regards to outside vendors, contractors, other business enterprises.

All individuals doing business with and for the Company will work with integrity. The Company's employees and associates, or independent contractors shall not seek or accept for themselves or others any gifts, favors, entertainment, or payments. Nor shall they seek or accept personal loans from persons or business organizations that do or seek to do business with or in competition with the Company. The Company expects that you and your organization or business or subcontractors of your organization will comply with the intent of this document. A strict understanding is anticipated.

The revelation or disclosure of confidential information, data on decisions, plans, or any other information that might be contrary to the interest of the Company without prior authorization, is prohibited. The misuse, unauthorized access to, or mishandling of confidential information is strictly prohibited.

Any violation of the Company's Expectations will subject the vendor(s), contractor(s), and/or other business enterprise(s) to potential punitive damages up to and including cancellation of contractual agreements. When questions arise concerning any aspect of this document, contact the General Manager's office.

BUSINESS ETHICS EXPECTATIONS ACKNOWLEDGEMENT AND AGREEMENT

I acknowledge that I have received a copy of On Top of the World Communities, Inc. and its Related Entities Business Ethics Expectations (the "Company"). I have read it thoroughly. I understand that as a vendor, subcontractor, or business enterprise that seeks to conduct business with the Company, I and my business associates must maintain the highest ethical standards in our relationship with the Company and its employees.

In particular, I understand the Expectations as pertains to gifts, favors, entertainment, payments, and potential conflicts of interest developing from a relationship with employees or others.

I agree to abide by the terms and conditions set forth in the On Top of the World Communities, Inc. and its Related Entities Business Ethics Expectation document.

SECTION X

SECTION C

SECTION 1

Indigo East Community Development District

Summary of Invoices

August 14, 2018 to November 13, 2018

Fund	Date	Check No.'s		Amount
General Fund	8/14/18	1291-1292	\$	1,690.81
	8/21/18	1293	\$	24.14
	8/28/18	1294-1297	\$	8,380.96
	9/6/18	1298-1299	\$	1,511.56
	9/13/18	1300-1303	\$	5,078.26
	9/14/18	1304	\$	996.18
	9/25/18	1305-1308	\$	22,983.64
	10/5/18	1309-1310	\$	225.64
	10/11/18	1311-1312	\$	3,309.91
	10/18/18	1313-1314	\$	1,736.99
	10/25/18	1315	\$	1,501.69
	10/26/18	1316	\$	921.91
	11/9/18	1317	\$	3,202.16
			\$	51,563.85
Payroll	<u>August 2018</u>			
	Donald Barnes	50173	\$	184.70
	Frank Dipiero	50174	\$	184.70
	Harold Brouillard	50175	\$	184.70
	John Gysen	50176	\$	200.00
	Terrance Solan	50177	\$	184.70
			\$	938.80
			\$	52,502.65

AP300R

YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER
 *** CHECK DATES 08/14/2018 - 11/13/2018 ***
 INDIGO EAST - GENERAL FUND
 BANK A INDIGO EAST CDD

RUN 11/13/18

PAGE 1

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
8/14/18	00032	8/06/18	INDIRR77 201807 320-53800-43000		*	24.70	
			SW 77TH CT CULDESAC				
		8/06/18	MED82NDJ 201807 320-53800-43000		*	25.46	
			MED SW 82NDPL&SW 78THTERR				
		8/09/18	BLCCDD-9 201807 320-53800-47700		*	5.60	
			PRESS.WASH.METER 7/1-8/1				
			BAY LAUREL CENTER CDD				55.76 001291
8/14/18	00043	8/08/18	70116409 201807 320-53800-43100		*	1,635.05	
			STREET LIGHTING-JUL18				
			SUMTER ELECTRIC COOPERATIVE, INC.				1,635.05 001292
8/21/18	00032	8/06/18	MED80THJ 201807 320-53800-43000		*	24.14	
			80TH TERRACE MEDIAN				
			BAY LAUREL CENTER CDD				24.14 001293
8/28/18	00002	8/21/18	08212018 201808 310-51300-31500		*	1,500.00	
			PREP/ATTEND CDD MEETING				
			COLEN & WAGONER P.A.				1,500.00 001294
8/28/18	00039	8/24/18	7499 201808 300-15500-10000		*	358.00	
			FY19 PROPERTY INSURANCE				
		8/24/18	7499 201808 300-15500-10000		*	6,042.00	
			FY19 GEN.LIAB/PUBLIC OFFC				
			EGIS INSURANCE ADVISORS, LLC				6,400.00 001295
8/28/18	00003	8/21/18	6-281-79 201808 310-51300-42000		*	180.60	
			DELIVERY 08/14/18				
			FEDEX				180.60 001296
8/28/18	00004	7/27/18	A938196 201808 310-51300-48000		*	300.36	
			NOT.FY19 BUDGET ADOPTION				
			Ocala STAR-BANNER				300.36 001297
9/06/18	00032	8/31/18	BLCCDD-9 201808 320-53800-47700		*	9.87	
			PRESS.WASH.METER 8/1-8/31				
			BAY LAUREL CENTER CDD				9.87 001298
9/06/18	00055	8/31/18	3847 201808 320-53800-47000		*	1,501.69	
			POND MOWING-AUG18				
			SHARP SITE SERVICES, LLC				1,501.69 001299
9/13/18	00032	9/04/18	INDIRR77 201808 320-53800-43000		*	31.16	
			SW 77TH CT CULDESAC				
		9/04/18	MED82NDA 201808 320-53800-43000		*	104.68	
			MED SW 82NDPL&SW 78THTERR				
			BAY LAUREL CENTER CDD				135.84 001300
			INDE INDIGO EAST	APEREGRINO			

AP300R

*** CHECK DATES 08/14/2018 - 11/13/2018 *** YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 11/13/18

PAGE 2

INDIGO EAST - GENERAL FUND
BANK A INDIGO EAST CDD

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
9/13/18	00047	9/12/18 44984	201808 320-53800-47300	RIGHT OF WAY MAINT AUG18	*	3,293.43	
				EARTHSCAPES UNLIMITED INC.			3,293.43 001301
9/13/18	00043	9/07/18 70116409	201808 320-53800-43100	STREET LIGHTING-AUG18	*	1,602.25	
				SUMTER ELECTRIC COOPERATIVE, INC.			1,602.25 001302
9/13/18	00032	9/04/18 MED80THA	201808 320-53800-43000	80TH TERRACE MEDIAN	*	46.74	
				BAY LAUREL CENTER CDD			46.74 001303
9/14/18	00019	9/04/18 180	201809 310-51300-34000	MANAGEMENT FEES-SEP18	*	603.67	
		9/04/18 180	201809 310-51300-34100	INFORMATION TECH-SEP18	*	83.33	
		9/04/18 180	201809 310-51300-31300	DISSEMINATION FEES-SEP18	*	208.33	
		9/04/18 180	201809 310-51300-51000	OFFICE SUPPLIES	*	27.95	
		9/04/18 180	201809 310-51300-42000	POSTAGE	*	7.50	
		9/04/18 180	201809 310-51300-42500	COPIES	*	65.40	
				GOVERNMENTAL MANAGEMENT SERVICES			996.18 001304
9/25/18	00040	9/14/18 12424	201809 320-53800-47300	405 BALES-IE 2 BASINS	*	1,632.15	
		9/14/18 12424	201809 320-53800-47300	550 BALES OF PINESTRAW	*	2,216.50	
		9/14/18 12425REV	201809 320-53800-47300	3110 BALES OF PINESTRAW	*	12,533.30	
				EVERGLADES PINESTRAW, INC.			16,381.95 001305
9/25/18	00062	9/12/18 17146	201809 320-53800-49000	MINIMUM STRIPING	*	100.00	
				JOHN T. CROWDER, LLC			100.00 001306
9/25/18	00055	9/17/18 3903	201809 320-53800-47000	POND MOWING SEPT.	*	1,501.69	
				SHARP SITE SERVICES, LLC			1,501.69 001307
9/25/18	00019	9/21/18 181	201809 300-15500-10000	FY19 ASSESSMENT ROLL CERT	*	5,000.00	
				GOVERNMENTAL MANAGEMENT SERVICES			5,000.00 001308

INDE INDIGO EAST APEREGRINO

AP300R

YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER

RUN 11/13/18

PAGE 3

*** CHECK DATES 08/14/2018 - 11/13/2018 ***

INDIGO EAST - GENERAL FUND

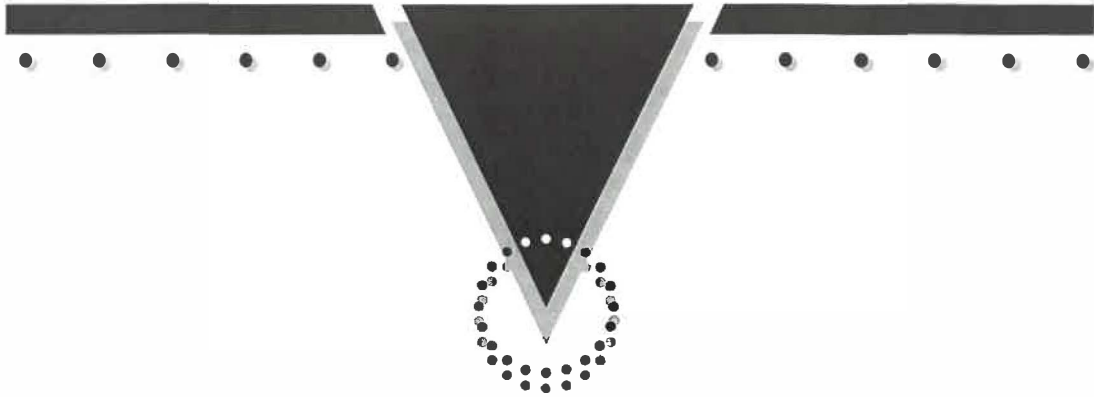
BANK A INDIGO EAST CDD

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
10/05/18	00061	10/01/18 2	201810 310-51300-31300	DISCLOSURE SERVICES LLC	*	100.00	100.00 001309
		REV. AMORT SER 2016					
10/05/18	00004	9/30/18 8198908	201809 310-51300-48000	OCALA STAR-BANNER	*	125.64	125.64 001310
		NOT. OF FY19 MEETINGS					
10/11/18	00032	10/10/18 BLCCDD-9	201809 320-53800-47700	BAY LAUREL CENTER CDD	*	16.48	16.48 001311
		PRESS.WASH.METER8/31-9/24					
10/11/18	00047	10/11/18 46283	201809 320-53800-47300	EARTHSCAPES UNLIMITED INC.	*	3,293.43	3,293.43 001312
		RIGHT OF WAY MAINT SEP18					
10/18/18	00032	10/05/18 INDIRR77	201809 320-53800-43000	BAY LAUREL CENTER CDD	*	25.68	189.20 001313
		SW 77TH CT CULDESAC					
		10/05/18 MED82NDS	201809 320-53800-43000		*	163.52	
		MED SW 82NDPL&SW 78TH TERR					
10/18/18	00043	10/08/18 70116409	201809 320-53800-43100	SUMTER ELECTRIC COOPERATIVE, INC.	*	1,547.79	1,547.79 001314
		STREET LIGHTING-SEP18					
10/25/18	00055	10/21/18 3949	201810 320-53800-47000	SHARP SITE SERVICES, LLC	*	1,501.69	1,501.69 001315
		POND MOWING-OCT18					
10/26/18	00019	10/01/18 182	201810 310-51300-34000	GOVERNMENTAL MANAGEMENT SERVICES	*	603.67	921.91 001316
		MANAGEMENT FEES-OCT18					
		10/01/18 182	201810 310-51300-34100		*	83.33	
		INFORMATION TECH-OCT18					
		10/01/18 182	201810 310-51300-31300		*	208.33	
		DISSEMINATION SVES-OCT18					
		10/01/18 182	201810 310-51300-51000		*	.78	
		OFFICE SUPPLIES					
		10/01/18 182	201810 310-51300-42000		*	9.60	
		POSTAGE					
		10/01/18 182	201810 310-51300-42500		*	16.20	
		COPIES					
11/09/18	00035	11/09/18 11092018	201811 300-20700-10000	INDIGO EAST CDD C/O USBANK	*	3,202.16	3,202.16 001317
		FY19 DEBT SERVICE SER2016					
TOTAL FOR BANK A						51,563.85	

INDE INDIGO EAST APEREGRINO

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
TOTAL FOR REGISTER						51,563.85	

SECTION 2



Indigo East

Community Development District

Unaudited Financial Reporting
October 31, 2018



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1	<u>Balance Sheet</u>
2	<u>General Fund</u>
3	<u>Debt Service Fund</u>
4	<u>Capital Reserve Fund</u>
5	<u>Month to Month</u>
6	<u>Long-Term Debt</u>
7	<u>Assessment Receipt Schedule</u>

Indigo East
Community Development District
Combined Balance Sheet
For the Period Ended October 31, 2018

	<u>Governmental Fund Types</u>			Totals (Memorandum Only) 2019
	<u>General Fund</u>	<u>Debt Service</u>	<u>Capital Reserves</u>	
<u>Assets:</u>				
Cash	\$62,631	---	---	\$62,631
Due From General Fund	---	\$3,202	---	
Accrued Interest Receivable	---	\$190	\$99	\$289
<u>Investments - Bonds</u>				
Series 2016				
Reserve	---	\$32,905	---	\$32,905
Revenue	---	\$87,562	---	\$87,562
Prepayments	---	\$11,560	---	\$11,560
<u>Investments - Operating</u>				
State Board Administration	---	---	\$486,431	\$486,431
Total Assets	\$62,631	\$135,419	\$486,530	\$681,378
<u>Liabilities:</u>				
Accounts Payable	---	---	---	\$0
Due to Debt Service	\$3,202	---	---	\$3,202
<u>Fund Balances:</u>				
Restricted for Debt Service	---	\$135,419	---	\$135,419
Assigned	---	---	\$486,530	\$486,530
Unassigned	\$59,429	---	---	\$59,429
Total Liabilities and Fund Equity	\$62,631	\$135,419	\$486,530	\$684,580

Indigo East
COMMUNITY DEVELOPMENT DISTRICT

General Fund
Statement of Revenues & Expenditures
For the Period Ended October 31, 2018

	Adopted Budget	Prorated Budget Thru 10/31/18	Actual Thru 10/31/18	Variance
<u>Revenues:</u>				
Maintenance Assessments	\$195,929	\$2,363	\$2,363	\$0
Interest	\$200	\$17	\$8	(\$9)
Total Revenues	\$196,129	\$2,380	\$2,371	(\$9)
<u>Expenditures:</u>				
<u>Administrative</u>				
Supervisor Fees	\$4,000	\$333	\$0	\$333
FICA Expense	\$306	\$26	\$0	\$26
Engineering	\$1,200	\$100	\$0	\$100
Trustee Fees	\$2,050	\$0	\$0	\$0
Dissemination	\$2,700	\$225	\$308	(\$83)
Arbitrage	\$600	\$0	\$0	\$0
Assessment Roll	\$5,000	\$5,000	\$5,000	\$0
Attorney	\$6,000	\$500	\$0	\$500
Annual Audit	\$3,600	\$0	\$0	\$0
Management Fees	\$7,244	\$604	\$604	(\$0)
Information Technology	\$1,000	\$83	\$83	\$0
Telephone	\$100	\$8	\$0	\$8
Postage	\$1,500	\$125	\$10	\$115
Printing & Binding	\$800	\$67	\$16	\$50
Insurance	\$6,650	\$6,650	\$6,400	\$250
Legal Advertising	\$1,000	\$83	\$0	\$83
Other Current Charges	\$700	\$58	\$43	\$16
Office Supplies	\$200	\$17	\$1	\$16
Property Taxes	\$35	\$35	\$0	\$35
Dues, Licenses, & Subscriptions	\$175	\$175	\$0	\$175
Total Administrative	\$44,860	\$14,089	\$12,465	\$1,625
<u>Maintenance</u>				
Electric Expense	\$25,432	\$2,119	\$0	\$2,119
Irrigation Repairs	\$3,000	\$250	\$0	\$250
Retention Ponds	\$18,020	\$1,502	\$1,502	\$0
ROW Maintenance	\$88,975	\$7,415	\$0	\$7,415
Plant Replacement	\$5,000	\$5,000	\$0	\$5,000
Tree Trimming	\$2,500	\$208	\$0	\$208
Pressure Washing	\$6,000	\$500	\$0	\$500
Well Maintenance/ Repairs	\$10,000	\$833	\$0	\$833
Contingency	\$5,000	\$417	\$0	\$417
Total Maintenance	\$163,927	\$18,244	\$1,502	\$16,742
Total Expenditures	\$208,787	\$32,333	\$13,966	\$18,367
Excess Revenues (Expenditures)	(\$12,658)		(\$11,595)	
Fund Balance - Beginning	\$12,658		\$71,024	
Fund Balance - Ending	(\$0)		\$59,429	

Indigo East
Community Development District
Debt Service Fund - Series 2016
For the Period Ended October 31, 2018

	Adopted Budget	Prorated Thru 10/31/18	Actual Thru 10/31/18	Variance
<u>Revenues:</u>				
Assessments - Tax Roll	\$90,303	\$3,202	\$3,202	\$0
Interest	\$200	\$17	\$33	\$16
Total Revenues	\$90,503	\$3,219	\$3,235	\$16
<u>Expenditures:</u>				
Series 2016				
Special Call - 11/1	\$10,000	\$0	\$0	\$0
Interest - 11/1	\$23,788	\$0	\$0	\$0
Principal - 5/1	\$45,000	\$0	\$0	\$0
Interest - 5/1	\$23,788	\$0	\$0	\$0
Total Expenditures	\$102,576	\$0	\$0	\$0
<u>OTHER SOURCES & (USES)</u>				
OTHER DEBT SERVICE COSTS	\$0	\$0	\$0	\$0
TOTAL OTHER SOURCES & USES	\$0	\$0	\$0	\$0
Excess Revenues (Expenditures)	(\$12,073)		\$3,235	
Fund Balance - Beginning	\$99,264		\$132,185	
Fund Balance - Ending	\$87,191		\$135,419	

Indigo East
Community Development District
Capital Reserves Fund
For the Period Ended October 31, 2018

	Adopted Budget	Prorated Thru 10/31/18	Actual Thru 10/31/18	Variance
<u>Revenues:</u>				
Interest	\$8,000	\$667	\$977	\$311
Total Revenues	\$8,000	\$667	\$977	\$311
<u>Expenditures:</u>				
Capital Outlay	\$0	\$0	\$0	\$0
Total Expenditures	\$0	\$0	\$0	\$0
Excess Revenues (Expenditures)	\$8,000		\$977	
Fund Balance - Beginning	\$485,187		\$485,552	
Fund Balance - Ending	\$493,187		\$486,530	

Indigo East
COMMUNITY DEVELOPMENT DISTRICT

GENERAL FUND
Month to Month Detail

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
Revenues:													
Maintenance Assessments	\$2,363	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,363
Interest	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8
Total Revenues	\$2,371	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,371
Expenditures:													
Administrative													
Supervisor Fee	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FICA Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Trustee Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dissemination	\$308	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$308
Arbitrage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Assessment Roll	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000
Attorney	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Annual Audit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Management Fees	\$604	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$604
Information Technology	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$83
Telephone	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Postage	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10
Printing & Binding	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16
Insurance	\$6,400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,400
Legal Advertising	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Current Charges	\$43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$43
Office Supplies	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
Property Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dues, Licenses, & Subscriptions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Administrative	\$12,465	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,465
Maintenance:													
Electric Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Irrigation Repairs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Retention Ponds	\$1,502	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,502
ROW Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Plant Replacement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Tree Trimming	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pressure Washing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contingency	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Maintenance	\$1,502	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,502
Total Expenditures	\$13,966	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,966
Excess Revenues (Expenditures)	(\$11,595)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$11,595)

Indigo East
Community Development District
LONG TERM DEBT REPORT

SERIES 2016, SPECIALASSESSMENT BONDS		
INTEREST RATE:	3.561%, 4.125% 4.500%	
MATURITY DATE:	5/1/2037	
RESERVE FUND DEFINITION	Flat Rate	
RESERVE FUND REQUIREMENT	\$32,905	
RESERVE FUND BALANCE	\$32,905	
BONDS OUTSTANDING - 11/17/16		\$1,745,000
LESS: PRINCIPAL PAYMENT 5/1/17		(\$25,000)
LESS: PRINCIPAL PAYMENT 5/1/17 Prepayment		(\$145,000)
LESS: PRINCIPAL PAYMENT 11/1/17 Prepayment		(\$190,000)
LESS: PRINCIPAL PAYMENT 5/1/18		(\$55,000)
LESS: PRINCIPAL PAYMENT 5/1/18 Prepayment		(\$170,000)
CURRENT BONDS OUTSTANDING		\$1,160,000

