

Indigo East
Community Development District

Agenda

August 18, 2020

AGENDA

Indigo East

Community Development District

219 East Livingston Street, Orlando, Florida 32801

Phone: 407-841-5524 – Fax: 407-839-1526

August 11, 2020

Board of Supervisors
Indigo East Community
Development District

The Board of Supervisors of the Indigo East Community Development District will meet on **Tuesday, August 18, 2020 at 9:00 a.m., or as shortly thereafter as reasonably possible via Zoom; by following this link <https://zoom.us/j/96504773906> or by calling in via (646) 876-9923 and entering the Meeting ID: 965 0477 3906.** Following is the advance agenda for the meeting:

- I. Roll Call
- II. Public Comment Period
- III. Notice for Meeting
- IV. Approval of Minutes of the May 19, 2020 Meeting
- V. Public Hearing
 - A. Consideration of Resolution 2020-02 Adopting the Fiscal Year 2021 Budget and Relating to the Annual Appropriations
 - B. Consideration of Resolution 2020-03 Imposing Special Assessments and Certifying an Assessment Roll
- VI. Consideration of Resident Landscape Request
- VII. Staff Reports
 - A. Attorney
 - B. District Manager
 - 1. Approval of Check Register
 - 2. Balance Sheet and Income Statement
 - 3. Approval of Fiscal Year 2021 Meeting Schedule
- VIII. Other Business
- IX. Supervisors Requests
- X. 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 the approval of the minutes from the May 19, 2020 Board of Supervisors meeting. The minutes are enclosed for your review.

The fifth order of business opens the public hearing. Section A is consideration of Resolution 2020-02 adopting the Fiscal Year 2021 budget and relating to the annual appropriations. A copy of the resolution is enclosed for your review. Section B is consideration of Resolution 2020-03

imposing special assessments and certifying an assessment roll. A copy of the resolution is enclosed for your review.

The sixth order of business is consideration of resident landscape request. A copy of the letter is enclosed for your review.

The seventh 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. Section 3 is approval of Fiscal Year 2021 meeting schedule.

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, Michelle Durca 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

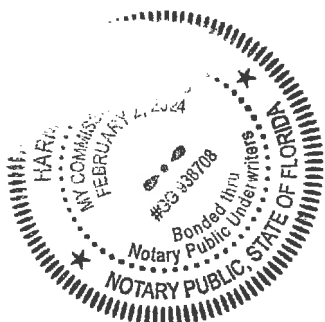
INDIGO EAST COMMUNITY DEVELOPMENT DISTRICT NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE BUDGET FOR THE FISCAL YEAR 2020/2021; AND NOTICE OF REGULAR BOARD OF SUPERVISORS MEETING. The Board of Supervisors Board of the Indigo East Community

was published in said newspaper in the issues of:

7/23 1x, s7/30 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 30 day of July, A.D., 20 20



Harmony Stahl
Notary Public

(Print, Type or Stamp Name of Notary Public)

Ad #: A000970774

INDIGO EAST COMMUNITY DEVELOPMENT DISTRICT NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE BUDGET FOR THE FISCAL YEAR 2020/2021; AND NOTICE OF REGULAR BOARD OF SUPERVISORS' MEETING

The Board of Supervisors ("Board") of the Indigo East Community Development District ("District") will hold a public hearing on **August 18, 2020 at 9:00 a.m.** or shortly thereafter for the purpose of hearing comments and objections on the adoption of the proposed budget of the District for the fiscal year beginning October 1, 2020 and ending September 30, 2021 ("Fiscal Year 2020/2021"). A regular board meeting of the District will also be held at that time where the Board may consider any other business that properly comes before it. A copy of the agenda and proposed budget may be obtained by contacting the offices of the District Manager, Governmental Services – Central Florida, LLC, c/o George Flint, Ph: (407) 841-5524 or email: gflint@gmscfl.com ("District Manager's Office"), during normal business hours.

It is anticipated that, due to the current COVID-19 public health emergency, the public hearing and Board meeting may be conducted remotely utilizing communications media technology and/or by telephone pursuant to Executive Orders 20-52 and 20-69, issued by Governor DeSantis, as extended and/or supplemented, and pursuant to Section 120.54(5)(b)2, Florida Statutes. Anyone wishing to listen to or participate in the Board meeting and/or public hearing can do so by using the communications media technology access information provided by the District. The public may access the meeting or hearing via their computer at <https://zoom.us/j/96504773906> or dial in telephonically at (646) 876-9923 and by entering the meeting ID of 965 0477 3906. If conditions allow the meeting and/or hearings to occur in person, the meeting and hearing will be held at the **Circle Square Commons, Cultural Center, 8395 SW 80th Street, Ocala, Florida 34476**. Information about how the meeting and hearing will occur, assistance connecting to the meeting and hearing or arranging further accommodations for participation, and an electronic copy of the agenda and proposed budget may be obtained by contacting the District Manager's Office.

The public hearing and meeting are open to the public and will be conducted in accordance with the provisions of Florida law. The public hearing and meeting may be continued to a date, time, and place to be specified on the record at the meeting.

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

Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearing or meeting is advised that person will need a record of proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

George Flint
District Manager

July 23, 30, 2020
#A000970774

SECTION IV

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, May 19, 2020 at 9:00 a.m. via Zoom Video Conferencing, pursuant to Executive Orders 20-52, 20-69, 20-112, and 20-150 issued by Governor DeSantis on March 9, 2020, March 20, 2020, April 29, 2020, and June 23, 2020 respectively, and any extensions or supplements thereof, and pursuant to Section 120.54(5)(b)2., Florida Statutes.

Present and constituting a quorum were:

John Gysen	Chairman
Frank DiPiero	Vice Chairman
Terrance Solan	Assistant Secretary
Donald G. Barnes	Assistant Secretary
Harold Brouillard	Assistant Secretary

Also present were:

George Flint	District Manager
Rachel Wagoner	District Counsel
Gerald Colen	District Counsel
Lynette Vermillion	On Top of The World Communities
Philip Hisey	On Top of The World Communities
Travis White	On Top of The World Communities
Robert Stepp	On Top of The World Communities
Tricia Adams	GMS

FIRST ORDER OF BUSINESS

Roll Call

Mr. Flint called the meeting to order. All five members of the Board were present, via Zoom, constituting a quorum.

SECOND ORDER OF BUSINESS

Public Comment Period

There being no comments, the next item followed.

THIRD ORDER OF BUSINESS

Notice for Meeting

Mr. Flint: The notice of the meeting is in your agenda.

FOURTH ORDER OF BUSINESS

Approval of Minutes of the February 18, 2020 Meeting

Mr. Flint: You have approval of the minutes from February 18, 2020. Did the Board have any comments or corrections on those? If not, is there a motion to approve them?

On MOTION by Mr. DiPiero, seconded by Mr. Brouillard, with all in favor, the minutes of the February 18, 2020 meeting, were approved as presented.

FIFTH ORDER OF BUSINESS

**Consideration of Resolution 2020-01
Approving the Proposed Fiscal Year 2021
Budget and Setting a Public Hearing**

Mr. Flint: Next is Resolution 2020-01 which approves a proposed budget and sets the date, place, and time of the Public Hearing for its final consideration. We are recommending August 18th at 9:00 a.m. at Circle Square Commons for the Public Hearing. The proposed budget is attached and it contemplates the per unit assessment amount would remain the same. The assessment revenue would be \$254,337. The administrative and maintenance expenses are basically the same as they are in the current year. We do have an opportunity to make changes to this between now and the public hearing or at the public hearing if necessary. Anything we wouldn't be able to do if you approve this, is to increase the per unit assessment amount without some additional noticing. Is the Board okay with the resolution and proposed budget, or are there any questions?

On MOTION by Mr. Gysen, seconded by Mr. Barnes, with all in favor, the Resolution 2020-01 Approving the Proposed Fiscal Year 2021 Budget and Setting a Public Hearing for August 18th at 9:00 a.m. in the Circle Square Commons, was approved.

SIXTH ORDER OF BUSINESS

**Consideration of Proposal with Sharp
Site Services, LLC to Regrade and Re-sod
Pond Inlets**

Mr. Flint: Next is a Proposal from Sharp Site Services to regrade and re-sod pond inlets. There are three pond inlets in Indigo East. The proposal is for a total of \$3,200. This is basically

the outfall structure going into those dry ponds. This is grading around each one of those outfall structures and then re-sodding the area. We are doing in all the inlets both in Candler and Indigo. We believe this is a competitive price and recommend approval. Are there any questions on the proposal?

On MOTION by Mr. Brouillard, seconded by Mr. Gysen, with all in favor, the Proposal with Sharp Site Services, LLC to Regrade and Re-sod Pond Inlets, was approved.

SEVENTH ORDER OF BUSINESS

Consideration of Proposal for Landscaped Enhancements

A. Earthscapes Unlimited, Inc.

B. Facility Resources, Inc.

Mr. Flint: Next is Consideration of Proposals for Landscape Enhancements from Earthscapes Unlimited, and Facility Resources. These are both pretty much for the same work. Although, some of the recommended plantings are different. This is an effort to basically go through and replant areas that over the years the plant material, through age, or otherwise has died or is failing. We've got some areas where some sod is along the right a way and as the trees have grown that additional shade has caused that sod to die or the plant material underneath that may not have been shaded originally to fail. We've had some comments from the Board and the public desiring to want to enhance these areas. Phillip or Travis do you have a recommendation on which one of these you would like to see the Board go with?

Mr. White: Yes, I personally would go with Facilities Resources, although Earthscapes's bid is a little bit cheaper. Facilities is going to give us more for our money. We are going to get more plants and the distance in which they are going to enhance will be farther than Earthscapes within itself. I would go with Facilities.

Mr. Flint: Any questions or comments from the Board?

Mr. Gysen: I think the recommendation is good.

On MOTION by Mr. Gysen, seconded by Mr. DiPiero, with all in favor, the Proposal for Landscape Enhancements with Facility Resources, Inc., was approved.

EIGHTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Mr. Flint: Jerry or Rachel do you have anything to report for the Board?

Ms. Wagoner: Nothing to report at this time.

B. District Manager

1. Approval of Check Register

Mr. Flint: You have the approval of the check register, that was in your agenda. Did the Board have any questions on that? It's from February 10th through May 12th totaling \$120,592. Is there a motion to approve the check register?

On MOTION by Mr. Barnes, seconded by Mr. Gysen, with all in favor, the Check Register totaling \$120,592, was approved.

2. Balance Sheet and Income Statement

Mr. Flint: You also have the unaudited financials. They require no action, if you have any questions we can discuss those.

3. Presentation of Number of Registered Voters – 855

Mr. Flint: The number of registered voters, there are 855 active, registered voters within Indigo East. There's no action required on that, it's just something we are required to announce each year as of April 15th.

NINTH ORDER OF BUSINESS

Other Business

Mr. Flint: Finally, we have a general election this fall. Mr. Barnes, Mr. Brouillard seats are both terms expire in November. If you desire, or any other members of the public desire to run for those seats, we've included a one-page summary of the process you would need to follow. The main thing you need to keep in mind is the qualifying period begins on June 8th and ends on June 12th. If you are interested in running for this seat you will want to reach out to the Supervisor of Elections Office and find out what paperwork they require. At this point, there was a process you could collect 25 signatures that deadline is passed, so you would be required to pay \$25 for a qualifying fee.

Mr. Brouillard: George, I already received the paperwork from the Commissioner's Office on the forms they filled out.

Mr. Barnes: I think that's only taxes, I think. That is not to re-run for the seat, because I got the same thing. That's the tax form you have to fill in.

Mr. Brouillard: Okay.

Mr. Flint: That form is called the Form One Disclosure of Financial Interest. That's for the Board members annually. It is one of the forms required as part of qualifying, but it's not actually what you need to fill out to qualify. There's other things you need to fill out and then pay the qualifying fee. If you have any problems getting in touch with the Supervisor of Elections let me know and I will get you to the right person. That's all we had on the agenda. Was there any other business the Board would like to discuss that was not on the agenda?

Mr. Gysen: Yes, Is Bo still with us.

Mr. Stepp: I'm here.

Mr. Gysen: Hey Bo. Good Morning. Can we still look at the signage in Indigo South that are leaning crooked, not straight, the street signs?

Mr. Stepp: Yes, I will do that. That's a continuous effort Mr. Gysen. It's been pretty windy lately. We've been trying to stay on top of it best we can, but yes we will canvas the neighborhood one more time. On that note, Mr. DiPiero asked us to look into a possible crosswalk at the northern Amenity Center. We've reached out to see what that would entail and we have a preliminary report back, so we will be sharing that with the District Manager and Mr. DiPiero here shortly to see if that's something the Board wants to entertain.

Mr. Flint: Okay, great. Anything else from the Board?

TENTH ORDER OF BUSINESS

Supervisors Request

Hearing none, the next item followed.

ELEVENTH ORDER OF BUSINESS

Adjournment

The meeting was adjourned.

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

Secretary / Assistant Secretary

Chairman / Vice Chairman

SECTION V

SECTION A

RESOLUTION 2020-02

THE ANNUAL APPROPRIATION RESOLUTION OF THE INDIGO EAST COMMUNITY DEVELOPMENT DISTRICT (THE “DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2020, AND ENDING SEPTEMBER 30, 2021.

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June, 2020, submitted to the Board of Supervisors (the “Board”) a proposed budget for the next ensuing budget year along with an explanatory and complete financial plan for each fund of the Indigo East Community Development District, pursuant to the provisions of Section 190.008(2)(a), Florida Statutes; and

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

WHEREAS, the Board set August 18, 2020, as the date for a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), Florida Statutes; and

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

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

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

Section 1. Budget

- a. That the Board of Supervisors has reviewed the District Manager’s Proposed Budget, a copy of which is on file with the office of the District Manager and at the District’s Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.
- b. That the District Manager’s Proposed Budget, attached hereto as Exhibit “A,” as amended by the Board, is hereby adopted in accordance with the provisions of

Section 190.008(2)(a), Florida Statutes, and incorporated herein by reference; provided, however, that the comparative figures contained in the adopted budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures for Fiscal Year 2020 and/or revised projections for Fiscal Year 2021.

- c. That the adopted budget, as amended, shall be maintained in the office of the District Manager and at the District's Records Office and identified as "The Budget for Indigo East Community Development District for the Fiscal Year Ending September 30, 2021," as adopted by the Board of Supervisors on August 18, 2020.

Section 2. Appropriations

There is hereby appropriated out of the revenues of the Indigo East Community Development District, for the fiscal year beginning October 1, 2020, and ending September 30, 2021, the sum of \$_____ to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board of Supervisors to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$ _____
DEBT SERVICE FUND(S) – SERIES 2006B/2016	\$ _____
TOTAL ALL FUNDS	\$ _____

Section 3. Supplemental Appropriations

The Board may authorize by resolution, supplemental appropriations or revenue changes for any lawful purpose from funds on hand or estimated to be received within the fiscal year as follows:

- a. Board may authorize a transfer of the unexpended balance or portion thereof of any appropriation item.
- b. Board may authorize an appropriation from the unappropriated balance of any fund.
- c. Board may increase any revenue or income budget amount to reflect receipt of any additional unbudgeted monies and make the corresponding change to appropriations or the unappropriated balance.

The District Manager and Treasurer shall have the power within a given fund to authorize the transfer of any unexpected balance of any appropriation item or any portion thereof, provided such transfers do not exceed Ten Thousand (\$10,000) Dollars or have the effect of causing more than 10% of the total appropriation of a given program or project to be transferred previously approved transfers included. Such transfer shall not have the effect of causing a more than

\$10,000 or 10% increase, previously approved transfers included, to the original budget appropriation for the receiving program. Transfers within a program or project may be approved by the Board of Supervisors. The District Manager or Treasurer must establish administrative procedures which require information on the request forms proving that such transfer requests comply with this section.

Introduced, considered favorably, and adopted this 18th day of August, 2020.

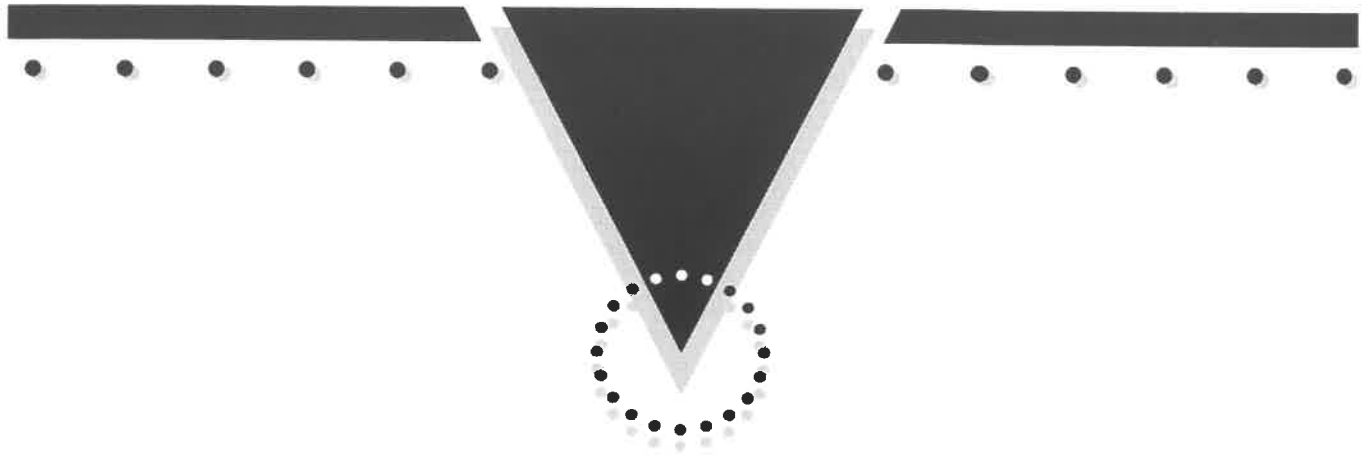
ATTEST:

**INDIGO EAST COMMUNITY
DEVELOPMENT DISTRICT**

Secretary

By:_____

Its:_____



Indigo East
Community Development District
Proposed Budget
FY 2021



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Indigo East
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND

DESCRIPTION	ADOPTED BUDGET FY2020	ACTUAL THRU 7/31/20	PROJECTED NEXT 2 MONTHS	TOTAL AS OF 9/30/20	PROPOSED BUDGET FY2021
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REVENUES:

MAINTENANCE ASSESSMENTS	\$254,337	\$255,503	\$0	\$255,503	\$254,337
INTEREST	\$0	\$54	\$1	\$55	\$0
CARRY FORWARD	\$0	\$4,083	\$0	\$4,083	\$0

TOTAL REVENUES	\$254,337	\$259,640	\$1	\$259,641	\$254,337
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EXPENDITURES:

ADMINISTRATIVE:

SUPERVISOR FEE	\$4,000	\$3,000	\$1,000	\$4,000	\$4,000
FICA EXPENSE	\$306	\$184	\$61	\$245	\$306
ENGINEERING	\$1,200	\$1,100	\$0	\$1,100	\$1,200
TRUSTEE FEES	\$2,050	\$2,020	\$0	\$2,020	\$2,050
DISSEMINATION	\$2,700	\$2,283	\$417	\$2,700	\$2,700
ARBITRAGE	\$600	\$600	\$0	\$600	\$600
ASSESSMENT ROLL	\$5,000	\$5,000	\$0	\$5,000	\$5,000
ATTORNEY	\$6,000	\$6,650	\$3,000	\$9,650	\$6,000
ANNUAL AUDIT	\$3,700	\$3,500	\$0	\$3,500	\$3,600
MANAGEMENT FEES	\$7,244	\$6,037	\$1,207	\$7,244	\$7,244
INFORMATION TECHNOLOGY	\$1,000	\$833	\$167	\$1,000	\$1,000
TELEPHONE	\$100	\$0	\$25	\$25	\$100
POSTAGE	\$1,500	\$387	\$213	\$600	\$1,500
PRINTING & BINDING	\$800	\$145	\$155	\$300	\$800
INSURANCE	\$6,650	\$6,193	\$0	\$6,193	\$6,815
LEGAL ADVERTISING	\$1,000	\$753	\$447	\$1,200	\$1,000
OTHER CURRENT CHARGES	\$700	\$443	\$150	\$593	\$700
OFFICE SUPPLIES	\$200	\$60	\$30	\$90	\$200
PROPERTY TAXES	\$35	\$0	\$0	\$0	\$35
DUES, LICENSES, SUBSCRIPTIONS	\$175	\$175	\$0	\$175	\$175

TOTAL ADMINISTRATIVE	\$44,960	\$39,363	\$6,872	\$46,235	\$45,025
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MAINTENANCE:

PROPERTY INSURANCE	\$400	\$370	\$0	\$370	\$410
WATER EXPENSE	\$2,500	\$2,078	\$510	\$2,588	\$2,500
ELECTRIC EXPENSE	\$25,432	\$18,693	\$5,930	\$24,623	\$25,432
IRRIGATION REPAIRS	\$3,000	\$796	\$0	\$796	\$2,925
RETENTION PONDS/ROW MAINTENANCE	\$163,045	\$116,683	\$42,837	\$159,521	\$163,045
PLANT REPLACEMENT	\$2,500	\$12,865	\$0	\$12,865	\$2,500
TREE TRIMMING	\$1,000	\$0	\$500	\$500	\$1,000
PRESSURE WASHING	\$4,000	\$5,909	\$0	\$5,909	\$6,500
WELL MAINTENANCE/REPAIRS	\$5,000	\$5,294	\$0	\$5,294	\$5,000
CONTINGENCY	\$2,500	\$941	\$0	\$941	\$0

TOTAL MAINTENANCE	\$209,377	\$163,629	\$49,777	\$213,406	\$209,312
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TOTAL EXPENDITURES	\$254,337	\$202,992	\$56,649	\$259,641	\$254,337
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EXCESS REVENUES (EXPENDITURES)	\$0	\$56,648	(\$56,648)	(\$0)	\$0
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	FY2018	FY2019	FY2020	FY2021
Net Assessments	\$195,929	\$195,929	\$254,337	\$254,337
Discounts & Collections (6%)	\$12,506	\$12,506	\$12,506	\$16,234
Gross Assessments	\$208,435	\$208,435	\$270,572	\$270,572
Residential	705	705	605	605
Total Units	705	705	605	605
Assessments per Unit	\$296	\$296	\$447	\$447

Indigo East
Community Development District
General Fund Budget
Fiscal Year 2021

REVENUES:

Maintenance Assessments

The District will levy a non-ad valorem special assessment on all taxable property within the District, to fund all General Operating and Maintenance Expenditures for the Fiscal Year.

Interest

The District receives interest earnings from its cash balance in the SunTrust operating account.

EXPENDITURES:

Administrative:

Supervisor Fees

The Florida Statutes allows each board member to receive \$200 per meeting not to exceed \$4,800 in one year. This amount is based upon 5 Supervisors attending 4 monthly meetings.

FICA Expense

Represents the Employer's share of Social Security and Medicare taxes withheld from Board of Supervisors checks.

Engineering

The District's engineer will be providing general engineering services to the District, e.g., attendance and preparation for monthly meetings, reviewing invoices, and various projects assigned as directed by the Board of Supervisors. The District currently has an agreement with Dewberry Engineers Inc.

Trustee Fees

The District issued Series 2016 Special Assessment Refunding Bonds that are administered by a Trustee at US Bank.

Dissemination

The District is required by the Security and Exchange Commission to comply with Rule 15c2-12(b) (5) which relates to additional reporting requirements for unrated bond issues. The District currently contracted with Governmental Management Services – Central Florida, LLC.

Indigo East

Community Development District

General Fund Budget
Fiscal Year 2021

Arbitrage

The District has contracted with an independent certified public accountant to annually calculate the District's Arbitrage Rebate Liability on the Series 2016 Special Assessment Refunding Bonds. The District has an agreement with Grau & Associates for this service.

Assessment Roll

Governmental Management Services – Central Florida, LLC serves as the District's collection agent and certifies the District's non-ad valorem assessments with the county tax collector.

Attorney

The District's legal counsel will be providing general legal services to the District, i.e., attendance and preparation for monthly meetings, review operating and maintenance contracts, etc. The District currently has an agreement with Colen & Wagoner P.A.

Annual Audit

The District is required annually to conduct an audit of its financial records by an Independent Certified Public Accounting Firm. The District has contracted with Grau & Associates for this service.

Management Fees

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Governmental Management Services – Central Florida, LLC. The services include, but are not limited to, recording and transcription of board meetings, administrative services, budget preparation, all financial reporting, annual audits, etc.

Information Technology

The District incurs costs related to the District's accounting and information systems, District's website creation and maintenance, electronic compliance with Florida Statutes and other electronic data requirements.

Telephone

Telephone and fax machine.

Postage

Mailing of agenda packages, overnight deliveries, checks for vendors and any other required correspondence.

Indigo East

Community Development District

General Fund Budget
Fiscal Year 2021

Printing & Binding

Printing and Binding agenda packages for board meetings, printing of computerized checks, stationary, envelopes etc.

Insurance

The District's general liability & public officials liability insurance policy is with Florida Insurance Alliance. The Florida Insurance Alliance specializes in providing insurance coverage to governmental agencies.

Legal Advertising

The District is required to advertise various notices for monthly Board meetings, public hearings, etc. in a newspaper of general circulation. The District does most of its legal advertising with Ocala Star-Banner.

Other Current Charges

Includes bank charges and any other miscellaneous expenses that are incurred during the year.

Property Taxes

The District pays annual property tax to the Marion County Tax Collector's Office.

Office Supplies

The District incurs charges for supplies that need to be purchased during the fiscal year, including copier and printer toner cartridges, paper, file folders, binders, pens, paper clips, and other such office supplies.

Dues, Licenses & Subscriptions

The District is required to pay an annual fee to the Department of Economic Opportunity for \$175. This is the only expense under this category for the District.

Indigo East
Community Development District

General Fund Budget
Fiscal Year 2021

MAINTENANCE:

Water & Sewer

To record the water cost of irrigation charges to the common area. The District has the following accounts with Bay Laurel Center CDD.

Address	Monthly	Annually
80th Terrace Median	\$50	\$600
82nd/78th Terrace Median	\$100	\$1,200
77th Court Culdesac	\$30	\$360
Contingency		\$340
		\$2,500

Electric Expense

To record the electric cost of street lighting and pumps for wells. The District has the following account with Sumter Electric Cooperative, Inc. (SECO).

Description	Monthly	Annually
Streetlighting	\$1,636	\$19,632
Well Pumps	\$400	\$4,800
Contingency		\$1,000
TOTAL		\$25,432

Irrigation Repairs

To record the cost of various repairs that may be needed to the irrigation system.

Retention Ponds/ROW Maintenance

The District has contracted with Sharp Sites Services, LLC to provide the following services:

Turf Maintenance

- A. Turf areas unless otherwise specified will 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 will be mowed at least twice a month unless abnormal conditions arise. Typical yearly mowing schedules will allow for 38 mowings per year.

Indigo East
Community Development District

General Fund Budget
Fiscal Year 2021

Edging / String Trimming

- A. Edging of all hard edges: Sidewalks, Driveways, Curb lines etc. adjacent to maintained property will be edged on a weekly basis during the growing season in conjunction with the maintenance schedule. All storm water culverts will be string trimmed on a weekly basis during the growing season in conjunction with the maintenance schedule to ensure vegetation will not obstruct discharge culvert area.

Edging of all landscape beds will be done on a weekly basis to provide a crisp edge. Retention ponds with beds areas will be edged using mechanical equipment such as an edger, string trimmer. Herbicidal edging is will not be acceptable. Bed lines will be edged with the intent to keep the same original design and will be enlarged if plant material growth warrants.

Bed Maintenance

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

Mulch

- A. Pine Straw mulch will be added once per year in landscape bed areas.

Tree Maintenance, Pruning and Fertilization

- A. Tree staking materials will be adjusted, tightened or removed to ensure proper growth.

The District has contracted with Earthscapes Unlimited, Inc. to provide the following services:

Turf Fertilization

- A. St. Augustine Turf will be fertilized (3) times a year.

Turf Maintenance

- A. Turf areas unless otherwise specified will 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 will be mowed at least twice a month unless abnormal conditions arise.

Indigo East

Community Development District

General Fund Budget
Fiscal Year 2021

Edging / String Trimming

A. Edging of all hard edges: Sidewalks, Driveways, Curb lines etc. adjacent to maintained property will be edged on a weekly basis during the growing season in conjunction with the maintenance schedule. All storm water culverts will be string trimmed on a weekly basis during the growing season in conjunction with the maintenance schedule to ensure vegetation will not obstruct discharge culvert area.

Edging of all landscape beds will be done on a weekly basis to provide a crisp edge. Retention ponds with beds areas will be edged using mechanical equipment such as an edger, string trimmer. Herbicidal edging will not be acceptable. Bed lines will be edged with the intent to keep the same original design and will be enlarged if plant material growth warrants.

Bed Maintenance

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

Mulch

A. Pine Straw mulch will be added twice per year in landscape bed areas.

Tree Maintenance, Pruning and Fertilization

A. Tree staking materials will be adjusted, tightened or removed to ensure proper growth.

Description	Monthly	Annually
Earthscapes Unlimited Inc	\$4,037	\$48,450
Future Area - South Area	\$4,656	\$55,872
Everglades Pine Straw 10,100 bales @ \$4.03/bale)		\$40,703
Retention Ponds	\$1,502	\$18,020
TOTAL		\$163,045

Plant Replacement

Estimated cost to replace damaged plants within the District.

Tree Trimming

Estimated cost for tree trimming within the District.

Indigo East
Community Development District
General Fund Budget
Fiscal Year 2021

Pressure Washing

Estimated cost to pressure wash, annually, curbs, sidewalks and common areas maintained by the District.

Well Repairs and Maintenance

Estimated cost for repairs and maintenance of the two wells.

Indigo East

COMMUNITY DEVELOPMENT DISTRICT

CAPITAL RESERVE FUND

Description	ADOPTED BUDGET FY2020	ACTUAL THRU 7/31/20	PROJECTED NEXT 2 MONTHS	TOTAL THRU 9/30/20	PROPOSED BUDGET FY2021
-------------	-----------------------------	---------------------------	-------------------------------	--------------------------	------------------------------

REVENUES

Interest	\$10,000	\$5,602	\$450	\$6,052	\$5,000
Carry Forward Surplus	\$498,011	\$497,845	\$0	\$497,845	\$503,897
Total Revenues	\$508,011	\$503,447	\$450	\$503,897	\$508,897

EXPENDITURES

Capital Outlay	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$0	\$0	\$0	\$0	\$0
Excess Revenues	\$508,011	\$503,447	\$450	\$503,897	\$508,897

Indigo East
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND SERIES 2016

Description	ADOPTED BUDGET FY2020	ACTUAL THRU 7/31/20	PROJECTED NEXT 2 MONTHS	TOTAL THRU 9/30/20	PROPOSED BUDGET FY2021
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REVENUES

Assessments - Tax Roll	\$87,581	\$87,764	\$0	\$87,764	\$85,312
Assessments - Prepayment	\$0	\$15,934	\$5,311	\$21,246	\$0
Interest Income	\$200	\$121	\$2	\$123	\$200
Carry Forward Surplus	\$115,944	\$169,281	\$0	\$169,281	\$153,298

Total Revenues	\$203,725	\$273,100	\$5,313	\$278,413	\$238,809
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EXPENDITURES

Special Call 11/1	\$25,000	\$25,000	\$0	\$25,000	\$5,000
Interest - 11/1	\$22,800	\$22,800	\$0	\$22,800	\$21,278
Principal - 5/1	\$45,000	\$40,000	\$0	\$40,000	\$45,000
Interest - 5/1	\$22,800	\$22,316	\$0	\$22,316	\$21,278
Special Call 5/1	\$0	\$15,000	\$0	\$15,000	\$0

Total Expenditures	\$115,600	\$125,116	\$0	\$125,116	\$92,556
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(1) Excess Revenues	\$88,125	\$147,984	\$5,313	\$153,298	\$146,253
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Nov 1, 2021 \$ 20,491

Net Assessments	\$85,312
Discounts & Collections (6%)	\$5,445
Gross Assessments	\$90,757

Total Units	187
Assessments per Unit	\$483

(1) Excess Revenues will be utilized to pay November 1 semi-annual interest payment.

Indigo East
Community Development District
Series 2016 Special Assessment Revenue Refunding Bonds

AMORTIZATION SCHEDULE

(Term Bonds Due Combined)

Date	Balance	Principal	Interest	Annual
11/1/20	\$ 1,020,000	\$ -	\$21,278.13	\$ 21,278
5/1/21	\$ 1,020,000	\$ 45,000	\$21,278.13	\$ -
11/1/21	\$ 975,000	\$ -	\$20,490.63	\$ 86,769
5/1/22	\$ 975,000	\$ 40,000	\$20,490.63	\$ -
11/1/22	\$ 935,000	\$ -	\$19,790.63	\$ 80,281
5/1/23	\$ 935,000	\$ 45,000	\$19,790.63	\$ -
11/1/23	\$ 890,000	\$ -	\$19,003.13	\$ 83,794
5/1/24	\$ 890,000	\$ 50,000	\$19,003.13	\$ -
11/1/24	\$ 840,000	\$ -	\$18,065.63	\$ 87,069
5/1/25	\$ 840,000	\$ 50,000	\$18,065.63	\$ -
11/1/25	\$ 790,000	\$ -	\$17,128.13	\$ 85,194
5/1/26	\$ 790,000	\$ 50,000	\$17,128.13	\$ -
11/1/26	\$ 740,000	\$ -	\$16,096.88	\$ 83,225
5/1/27	\$ 740,000	\$ 55,000	\$16,096.88	\$ -
11/1/27	\$ 685,000	\$ -	\$14,962.50	\$ 86,059
5/1/28	\$ 685,000	\$ 55,000	\$14,962.50	\$ -
11/1/28	\$ 630,000	\$ -	\$13,828.13	\$ 83,791
5/1/29	\$ 630,000	\$ 60,000	\$13,828.13	\$ -
11/1/29	\$ 570,000	\$ -	\$12,590.63	\$ 86,419
5/1/30	\$ 570,000	\$ 60,000	\$12,590.63	\$ -
11/1/30	\$ 510,000	\$ -	\$11,353.13	\$ 83,944
5/1/31	\$ 510,000	\$ 65,000	\$11,353.13	\$ -
11/1/31	\$ 445,000	\$ -	\$10,012.50	\$ 86,366
5/1/32	\$ 445,000	\$ 65,000	\$10,012.50	\$ -
11/1/32	\$ 380,000	\$ -	\$ 8,550.00	\$ 83,563
5/1/33	\$ 380,000	\$ 70,000	\$ 8,550.00	\$ -
11/1/33	\$ 310,000	\$ -	\$ 6,975.00	\$ 85,525
5/1/34	\$ 310,000	\$ 70,000	\$ 6,975.00	\$ -
11/1/34	\$ 240,000	\$ -	\$ 5,400.00	\$ 82,375
5/1/35	\$ 240,000	\$ 75,000	\$ 5,400.00	\$ -
11/1/35	\$ 165,000	\$ -	\$ 3,712.50	\$ 84,113
5/1/36	\$ 165,000	\$ 80,000	\$ 3,712.50	\$ -
11/1/36	\$ 85,000	\$ -	\$ 1,912.50	\$ 85,625
5/1/37	\$ 85,000	\$ 85,000	\$ 1,912.50	\$ 86,913
Totals		\$ 1,020,000	\$ 442,300	\$ 1,462,300

SECTION B

RESOLUTION 2020-03

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE INDIGO EAST COMMUNITY DEVELOPMENT DISTRICT IMPOSING SPECIAL ASSESSMENTS AND CERTIFYING AN ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

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

WHEREAS, the District is located in Marion County, Florida (the “County”); and

WHEREAS, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District’s adopted Improvement Plan and Chapter 190, Florida Statutes; and

WHEREAS, the Board of Supervisors of the District (“Board”) hereby determines to undertake various operations and maintenance activities described in the District’s budget for Fiscal Year 2020-2021 (“Operations and Maintenance Budget”), attached hereto as Exhibit “A” and incorporated by reference herein; and

WHEREAS, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the District’s budget for Fiscal Year 2020-2021; and

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

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

WHEREAS, The District has previously levied an assessment for debt service, which the District desires to collect on the tax roll for platted lots pursuant to the Uniform Method and which is also indicated on Exhibit “A”; and

WHEREAS, Chapter 197, Florida Statutes, provides a mechanism pursuant to which such special assessments may be placed on the tax roll and collected by the local tax collector (“Uniform Method”); and

WHEREAS, the District has previously evidenced its intention to utilize this Uniform Method; and

WHEREAS, the District has approved an Agreement with the Tax Collector of the County to provide for the collection of the special assessments under the Uniform Method; and

WHEREAS, it is in the best interests of the District to proceed with the imposition of the special assessments; and

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

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

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

SECTION 1. BENEFIT. The provision of the services, facilities, and operations as described in Exhibit "A" confer a special and peculiar benefit to the lands within the District, which benefits exceed or equal the costs of the assessments. The allocation of the costs to the specially benefitted lands is shown in Exhibits "A" and "B."

SECTION 2. ASSESSMENT IMPOSITION. A special assessment for operation and maintenance as provided for in Chapter 190, Florida Statutes, is hereby imposed and levied on benefitted lands within the District in accordance with Exhibits "A" and "B." The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution.

SECTION 3. COLLECTION. The collection of the operation and maintenance special assessments shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method. The District shall also collect its previously levied debt service assessment pursuant to the Uniform method, as indicated on Exhibits "A" and "B."

SECTION 4. ASSESSMENT ROLL. The District's Assessment Roll, attached to this Resolution as Exhibit "B," is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the Indigo East Community Development District.

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

amendment of the Assessment Roll, the District Manager shall file the updates to the tax roll in the District records.

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

SECTION 7. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board of Supervisors of the Indigo East Community Development District.

PASSED AND ADOPTED this 18th day of August, 2020.

ATTEST:

**INDIGO EAST COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/ Assistant Secretary

By: _____

Its: _____

SECTION VI

25 Dec 2019

Indigo East Community Development
Governmental Management Services
Central Florida, LLC
135 W. Central Blvd.
Suite 320
Orlando, FL 32801

Dear Sirs,

I live in the Indigo East Development, OTOW, in Ocala. I have been referred to you by Phillip Hisey of OTOW, who tells me you are the responsible party to address my concern.

I live at 7883 SW 88th Street Road. Outside my backyard, and the backyards of many of my neighbors, is a retention pond area that is.....well.....ugly. While I understand from Phil Hisey it meets the requirements of the county code, we (the neighborhood) would like you to consider beautifying it. Some trees, shrubs, and grassy areas would make it look better and beautify our neighborhood. Many of the other retention areas in Indigo East and, more broadly OTOW, are models for our request.

The retention area I'm referring to is at the NE corner of the intersection of SW 88th Street Road and SW 79th Terrace Rd.

Thank you for your consideration. I look forward to a quick response.

Sincerely,

Rex Heitz

603-496-1104 (if you'd like to talk)

cc: Phil Hisey

SECTION VII

SECTION B

SECTION 1

Indigo East

Community Development District

Summary of Invoices

May 12, 2020 to August 11, 2020

Fund	Date	Check No.'s		Amount
General Fund	5/22/20	1450-1452	\$	12,583.50
	5/26/20	1453	\$	5,039.77
	5/27/20	1454	\$	1,501.69
	6/5/20	1455-1456	\$	1,026.42
	6/12/20	1457	\$	8,693.46
	6/18/20	1458	\$	12,864.85
	6/23/20	1459-1460	\$	738.85
	7/2/20	1461-1462	\$	1,967.71
	7/7/20	1463	\$	902.57
	7/17/20	1464-1466	\$	10,448.12
	7/23/20	1467-1468	\$	1,118.43
	7/28/20	1469-1470	\$	1,134.37
	8/7/20	1471	\$	927.17
	8/10/20	1472	\$	412.68
			\$	59,359.59
Payroll	<u>May 2020</u>			
	Donald Barnes	50205	\$	184.70
	Frank Dipiero	50206	\$	184.70
	Harold Brouillard	50207	\$	184.70
	John Gysen	50208	\$	200.00
	Terrance Solan	50209	\$	184.70
			\$	938.80
			\$	60,298.39

AP300R
*** CHECK DATES 05/12/2020 - 08/11/2020 ***
YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 8/11/20
INDIGO EAST - GENERAL FUND
BANK A INDIGO EAST CDD
PAGE 1

5/22/20	00002	5/05/20	172	202004 310-51300-31500	*	3,650.00
MAPS/SOUTH TRANSFER/PLATS						

	8,693.46	001451
EARTHSCAPES UNLIMITED INC.		
5/22/20 00004	5/04/20 A968111	202005 310-51300-48000
PBLC HEAR-COVID19/BOS MTG		*
		240.04

5/27/20	00055	5/20/20	4874	202005	320-53800-47000	INDIGO EAST CDD C/O USBANK	5,039.77	001453
POND MOWING-MAY20							1,501.69	
							*	

DATE	TIME	DESCRIPTION	AMOUNT	BALANCE
6/05/20	00019	OCALA STAR-BANNER	100.68	001455
6/01/20	206	202006 310-51300-34000	603.67	
		MANAGEMENT FEES JUN20	*	

6/01/20	206	202006 310-51300-51000	*	2.80
		OFFICE SUPPLIES JUN20		
6/01/20	206	202006 310-51300-42000	*	12.16
		POSTAGE JUN20		

6/12/20	00047	6/10/20	59472	202005 320-53800-47300	*	8,693.46
				RIGHT OF WAY MAINT MAY20		
				EARTHSCAPES UNLIMITED INC.		8,693.46 001457

INDE INDIGO EAST TVISCARRA

AP300R
 *** CHECK DATES 05/12/2020 - 08/11/2020 ***
 YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER
 INDIGO EAST - GENERAL FUND
 BANK A INDIGO EAST CDD
 RUN 8/11/20
 PAGE 2

6/23/20	00059	6/17/20	23128	202006	320-53800-47800	*	5,576.00
				RPLC	GOULDS S-DRIVE/MOTOR		
		6/17/20	23128	202006	320-53800-47800	V	5,576.00-

[illegible]

7/07/20	00019	7/01/20	207	202007 310-51300-34000	SHARP SITE SERVICES, LLC	1,501.69	001462
						603.67	
						*	

7/01/20	207	202007 310-51300-51000	DISSEMINATION FEE JUL20	*	.15
7/01/20	207	202007 310-51300-42000	OFFICE SUPPLIES	*	7.09

7/17/20	00003	2/19/20	6-931-88	202002	310-51300-42000	DELIVERY 02/11/20	*	209.95	8,693.46	001464
EARTHSCAPES UNLIMITED INC.										

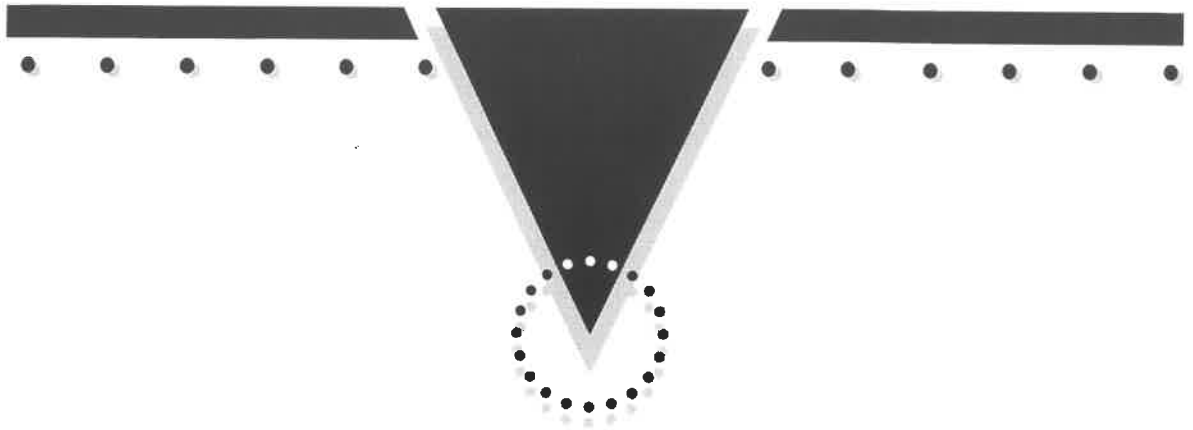
7/17/20	00055	7/16/20	4982	202007 320-53800-47000	*	1,501.69
				POND MOWING-JUL20		
				SHARP SITE SERVICES, LLC		1,501.69 001466

INDE INDIGO EAST TVISCARRA

CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK.... AMOUNT #
7/23/20	00035	7/22/20	07222020	202007	300-20700-10000				INDIGO EAST CDD C/O USBANK	*	631.14	631.14 001468
			FY20 DEBT SERVICE SER2016									
7/28/20	00032	3/16/20	METER13- HYDR. 21-583 ON 81ST LOOP	202002	320-53800-43000					*	34.37	
7/28/20	00052	7/13/20	1852690 ANN. ENGINEERS REPORT	202006	310-51300-31100				BAY LAUREL CENTER CDD	*	1,100.00	34.37 001469
8/07/20	00019	8/01/20	208 MANAGEMENT FEES AUG20	202008	310-51300-34000				DEWBERRY ENGINEERS INC.	*	603.67	1,100.00 001470
		8/01/20	208 INFORMATION TECH AUG20	202008	310-51300-34100					*	83.33	
		8/01/20	208 DISSEMINATION FEE AUG20	202008	310-51300-31300					*	208.33	
		8/01/20	208 OFFICE SUPPLIES	202008	310-51300-51000					*	.27	
		8/01/20	208 POSTAGE	202008	310-51300-42000					*	31.57	
									GOVERNMENTAL MANAGEMENT SERVICES			927.17 001471
8/10/20	00004	7/30/20	A970774 NOT. OF HEARING/BOS MTG	202007	310-51300-48000					*	412.68	
									OCALA STAR-BANNER			412.68 001472
									TOTAL FOR BANK A		59,359.59	
									TOTAL FOR REGISTER		59,359.59	

INDE INDIGO EAST TVISCARRA

SECTION 2



Indigo East

Community Development District

Unaudited Financial Reporting
July 31, 2020



Table of Contents

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 July 31, 2020

	<u>Governmental Fund Types</u>			Totals
	General Fund	Debt Service	Capital Reserves	(Memorandum Only) 2020
<u>Assets:</u>				
Cash	\$134,289	---	---	\$134,289
Accrued Interest Receivable		\$190	\$99	\$289
<u>Investments - Bonds</u>				
Series 2016				
Reserve	---	\$32,905	---	\$32,905
Revenue	---	\$93,525	---	\$93,525
Prepayments	---	\$949	---	\$949
<u>Investments - Operating</u>				
State Board Administration	---	---	\$503,447	\$503,447
Total Assets	\$134,289	\$127,569	\$503,546	\$765,404
<u>Liabilities:</u>				
Accounts Payable	\$413	---	---	\$413
<u>Fund Balances:</u>				
Restricted for Debt Service	---	\$127,569	---	\$127,569
Assigned	---	---	\$503,546	\$503,546
Unassigned	\$133,877	---	---	\$133,877
Total Liabilities and Fund Equity	\$134,289	\$127,569	\$503,546	\$765,404

Indigo East
COMMUNITY DEVELOPMENT DISTRICT

General Fund
Statement of Revenues & Expenditures
For the Period Ended July 31, 2020

	Adopted Budget	Prorated Budget Thru 7/31/20	Actual Thru 7/31/20	Variance
<u>Revenues:</u>				
Maintenance Assessments	\$254,337	\$254,337	\$255,503	\$1,166
Interest	\$0	\$0	\$54	\$54
Total Revenues	\$254,337	\$254,337	\$255,557	\$1,220
<u>Expenditures:</u>				
<u>Administrative</u>				
Supervisor Fees	\$4,000	\$3,000	\$3,000	\$0
FICA Expense	\$306	\$230	\$184	\$46
Engineering	\$1,200	\$1,000	\$1,100	(\$100)
Trustee Fees	\$2,050	\$2,050	\$2,020	\$30
Dissemination	\$2,700	\$2,250	\$2,283	(\$33)
Arbitrage	\$600	\$600	\$600	\$0
Assessment Roll	\$5,000	\$5,000	\$5,000	\$0
Attorney	\$6,000	\$6,650	\$6,650	\$0
Annual Audit	\$3,700	\$3,700	\$3,500	\$200
Management Fees	\$7,244	\$6,037	\$6,037	(\$0)
Information Technology	\$1,000	\$833	\$833	\$0
Telephone	\$100	\$83	\$0	\$83
Postage	\$1,500	\$1,250	\$387	\$863
Printing & Binding	\$800	\$667	\$145	\$522
Insurance	\$6,650	\$6,650	\$6,193	\$457
Legal Advertising	\$1,000	\$833	\$753	\$80
Other Current Charges	\$700	\$583	\$443	\$141
Office Supplies	\$200	\$167	\$60	\$106
Property Taxes	\$35	\$35	\$0	\$35
Dues, Licenses, & Subscriptions	\$175	\$175	\$175	\$0
Total Administrative	\$44,960	\$41,793	\$39,363	\$2,429
<u>Maintenance</u>				
Property Insurance	\$400	\$400	\$370	\$30
Water & Sewer	\$2,500	\$2,083	\$2,078	\$5
Electric Expense	\$25,432	\$21,193	\$18,693	\$2,501
Irrigation Repairs	\$3,000	\$2,500	\$796	\$1,704
Retention Ponds/ROW Maintenance	\$163,045	\$135,871	\$116,683	\$19,187
Plant Replacement	\$2,500	\$2,083	\$12,865	(\$10,782)
Tree Trimming	\$1,000	\$833	\$0	\$833
Pressure Washing	\$4,000	\$3,333	\$5,909	(\$2,576)
Well Maintenance/Repairs	\$5,000	\$4,167	\$5,294	(\$1,127)
Contingency	\$2,500	\$2,083	\$941	\$1,143
Total Maintenance	\$209,377	\$174,548	\$163,629	\$10,919
Total Expenditures	\$254,337	\$216,340	\$202,992	\$13,348
Excess Revenues (Expenditures)	\$0		\$52,565	
Fund Balance - Beginning	\$0		\$81,312	
Fund Balance - Ending	\$0		\$133,877	

Indigo East
Community Development District
Debt Service Fund - Series 2016
For the Period Ended July 31, 2020

Adopted Budget	Prorated Thru 7/31/20	Actual Thru 7/31/20	Variance
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Revenues:

Assessments - Tax Roll	\$87,581	\$87,581	\$87,764	\$183
Assessments - Prepayments	\$0	\$0	\$15,934	\$15,934
Interest	\$200	\$167	\$121	(\$46)
Total Revenues	\$87,781	\$87,748	\$103,819	\$16,071

Expenditures:

Series 2016

Special Call - 11/1	\$25,000	\$25,000	\$25,000	\$0
Interest - 11/1	\$22,800	\$22,800	\$22,800	\$0
Principal - 5/1	\$45,000	\$40,000	\$40,000	\$0
Interest - 5/1	\$22,800	\$22,800	\$22,316	\$484
Special Call - 5/1	\$0	\$0	\$15,000	(\$15,000)
Total Expenditures	\$115,600	\$110,600	\$125,116	(\$14,516)
Excess Revenues (Expenditures)	(\$27,819)		(\$21,297)	
Fund Balance - Beginning	\$115,944		\$148,866	
Fund Balance - Ending	\$88,125		\$127,569	

Indigo East
Community Development District
Capital Reserves Fund
For the Period Ended July 31, 2020

	Adopted Budget	Prorated Thru 7/31/20	Actual Thru 7/31/20	Variance
<u>Revenues:</u>				
Interest	\$10,000	\$8,333	\$5,602	(\$2,731)
Total Revenues	\$10,000	\$8,333	\$5,602	(\$2,731)
<u>Expenditures:</u>				
Capital Outlay	\$0	\$0	\$0	\$0
Total Expenditures	\$0	\$0	\$0	\$0
Excess Revenues (Expenditures)	\$10,000		\$5,602	
Fund Balance - Beginning	\$498,011		\$497,943	
Fund Balance - Ending	\$508,011		\$503,546	

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	\$4,386	\$46,450	\$95,042	\$86,369	\$5,511	\$6,125	\$7,218	\$3,365	\$451	\$586	\$0	\$0	\$255,503
Interest	\$3	\$3	\$6	\$9	\$9	\$8	\$7	\$7	\$1	\$1	\$0	\$0	\$54
Total Revenues	\$4,389	\$46,453	\$95,048	\$86,378	\$5,520	\$6,133	\$7,225	\$3,372	\$453	\$587	\$0	\$0	\$255,557
Expenditures:													
Administrative													
Supervisor Fee	\$0	\$1,000	\$0	\$0	\$1,000	\$0	\$0	\$1,000	\$0	\$0	\$0	\$0	\$3,000
FICA Expense	\$0	\$61	\$0	\$0	\$61	\$0	\$0	\$61	\$0	\$0	\$0	\$0	\$184
Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,100	\$0	\$0	\$0	\$1,100
Trustee Fees	\$0	\$0	\$2,020	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,020
Dissemination	\$308	\$208	\$208	\$208	\$208	\$308	\$208	\$208	\$208	\$208	\$0	\$0	\$2,283
Arbitrage	\$0	\$600	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$600
Assessment Roll	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000
Attorney	\$0	\$1,500	\$0	\$0	\$1,500	\$0	\$3,650	\$0	\$0	\$0	\$0	\$0	\$6,650
Annual Audit	\$0	\$3,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,500
Management Fees	\$604	\$604	\$604	\$604	\$604	\$604	\$604	\$604	\$604	\$604	\$0	\$0	\$6,037
Information Technology	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$0	\$0	\$833
Telephone	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Postage	\$4	\$38	\$1	\$36	\$228	\$8	\$3	\$49	\$12	\$7	\$0	\$0	\$387
Printing & Binding	\$3	\$1	\$45	\$30	\$0	\$45	\$1	\$1	\$15	\$0	\$0	\$0	\$145
Insurance	\$6,193	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,193
Legal Advertising	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$341	\$0	\$413	\$0	\$0	\$753
Other Current Charges	\$44	\$42	\$42	\$44	\$45	\$45	\$46	\$45	\$44	\$46	\$0	\$0	\$443
Office Supplies	\$0	\$0	\$28	\$0	\$1	\$28	\$0	\$0	\$3	\$0	\$0	\$0	\$60
Property Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dues, Licenses, & Subscriptions	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175
Total Administrative	\$12,414	\$7,638	\$3,032	\$1,005	\$3,734	\$1,121	\$4,596	\$2,392	\$2,070	\$1,362	\$0	\$0	\$39,363
Maintenance:													
Property Insurance	\$370	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$370
Water & Sewer	\$158	\$209	\$240	\$230	\$417	\$156	\$160	\$169	\$170	\$168	\$0	\$0	\$2,078
Electric Expense	\$1,790	\$1,892	\$1,790	\$1,877	\$1,936	\$1,816	\$1,972	\$1,790	\$1,853	\$1,976	\$0	\$0	\$18,693
Irrigation Repairs	\$0	\$0	\$0	\$330	\$0	\$0	\$0	\$0	\$466	\$0	\$0	\$0	\$796
Retention Ponds/ROW Maintenance	\$10,195	\$10,195	\$10,195	\$10,195	\$24,139	\$19,677	\$10,195	\$10,195	\$10,195	\$1,502	\$0	\$0	\$116,683
Plant Replacement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,865	\$0	\$0	\$0	\$12,865
Tree Trimming	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pressure Washing	\$0	\$0	\$0	\$0	\$5,909	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,909
Well Maintenance/Repairs	\$0	\$0	\$0	\$0	\$0	\$5,294	\$0	\$0	\$0	\$0	\$0	\$0	\$5,294
Contingency	\$0	\$0	\$79	\$0	\$123	\$0	\$0	\$739	\$0	\$0	\$0	\$0	\$941
Total Maintenance	\$12,513	\$12,297	\$12,304	\$12,632	\$32,524	\$26,942	\$12,327	\$12,894	\$25,549	\$3,646	\$0	\$0	\$163,629
Total Expenditures	\$24,927	\$19,935	\$15,336	\$13,637	\$36,259	\$28,063	\$16,923	\$15,286	\$27,619	\$5,007	\$0	\$0	\$202,992
Excess Revenues (Expenditures)	(\$20,539)	\$26,518	\$79,712	\$72,741	(\$30,738)	(\$21,931)	(\$9,698)	(\$11,914)	(\$27,166)	(\$4,420)	\$0	\$0	\$52,565

Indigo East
Community Development District
LONG TERM DEBT REPORT

SERIES 2016, SPECIAL ASSESSMENT 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)
LESS: PRINCIPAL PAYMENT 5/1/19		(\$40,000)
LESS: PRINCIPAL PAYMENT 5/1/19 Prepayment		(\$10,000)
LESS: PRINCIPAL PAYMENT 11/1/19 Prepayment		(\$25,000)
LESS: PRINCIPAL PAYMENT 5/1/20		(\$40,000)
LESS: INTEREST PAYMENT 5/1/20		(\$22,316)
LESS: SPECIAL CALL 5/1/20		(\$15,000)
CURRENT BONDS OUTSTANDING		\$1,085,000

INDIGO EAST

COMMUNITY DEVELOPMENT DISTRICT

SPECIAL ASSESSMENTS FY 2020 RECEIPTS

MAINTENANCE

Gross Assessments \$ 270,435.00
 Certified Net Assessments \$ 254,208.90
 100%

Date	ACH	Gross Assessments Received	Collection Fee	Commissions Paid	Interest Income	Net Assessments Received
10/30/19	ACH	\$ 4,475.57	\$ 89.51	\$ -	\$ -	\$ 4,386.06
11/15/19	ACH	\$ 9,440.60	\$ 188.81	\$ -	\$ -	\$ 9,251.79
11/25/19	ACH	\$ 37,957.54	\$ 759.15	\$ -	\$ -	\$ 37,198.39
12/9/19	ACH	\$ 39,479.21	\$ 789.58	\$ -	\$ -	\$ 38,689.63
12/13/19	ACH	\$ 57,501.99	\$ 1,150.04	\$ -	\$ -	\$ 56,351.95
1/3/20	ACH	\$ 67,919.29	\$ 1,358.39	\$ -	\$ -	\$ 66,560.90
1/10/20	ACH	\$ 2,574.73	\$ 51.49	\$ -	\$ -	\$ 2,523.24
1/28/20	ACH	\$ 15,970.27	\$ 319.41	\$ -	\$ -	\$ 15,650.86
1/29/20	ACH	\$ 1,666.98	\$ 33.34	\$ -	\$ -	\$ 1,633.64
2/6/20	ACH	\$ -	\$ -	\$ -	\$ 325.38	\$ 325.38
2/14/20	ACH	\$ 5,291.82	\$ 105.84	\$ -	\$ -	\$ 5,185.98
3/13/20	ACH	\$ 6,250.21	\$ 125.00	\$ -	\$ -	\$ 6,125.21
4/2/20	ACH	\$ 1,891.84	\$ 37.84	\$ -	\$ -	\$ 1,854.00
4/24/20	ACH	\$ -	\$ -	\$ -	\$ 50.53	\$ 50.53
4/24/20	ACH	\$ 5,421.81	\$ 108.44	\$ -	\$ -	\$ 5,313.37
5/22/20	ACH	\$ 3,433.93	\$ 68.68	\$ -	\$ -	\$ 3,365.25
6/19/20	ACH	\$ 460.41	\$ 9.21	\$ -	\$ -	\$ 451.20
7/2/20	ACH	\$ 594.40	\$ 11.89	\$ -	\$ -	\$ 582.51
7/23/20	ACH	\$ -	\$ -	\$ -	\$ 3.42	\$ 3.42
Total Collected		\$ 260,330.60	\$ 5,206.62	\$ -	\$ 379.33	\$ 255,503.31
Percentage Collected		101%				

DEBT SERVICE

Gross Assessments \$ 92,688.00
 Certified Net Assessments \$ 87,126.72
 100%

Date	ACH	Gross Assessments Received	Collection Fee	Commissions Paid	Interest Income	Net Assessments Received
10/30/19	ACH	\$ 3,131.34	\$ 62.63	\$ -	\$ -	\$ 3,068.71
11/15/19	ACH	\$ 2,780.65	\$ 55.61	\$ -	\$ -	\$ 2,725.04
11/25/19	ACH	\$ 14,830.26	\$ 296.61	\$ -	\$ -	\$ 14,533.65
12/9/19	ACH	\$ 13,439.85	\$ 268.80	\$ -	\$ -	\$ 13,171.05
12/13/19	ACH	\$ 3,244.12	\$ 64.88	\$ -	\$ -	\$ 3,179.24
1/3/20	ACH	\$ 27,934.14	\$ 558.68	\$ -	\$ -	\$ 27,375.46
1/10/20	ACH	\$ 1,390.31	\$ 27.81	\$ -	\$ -	\$ 1,362.50
1/28/20	ACH	\$ 8,006.43	\$ 160.13	\$ -	\$ -	\$ 7,846.30
1/29/20	ACH	\$ 858.96	\$ 17.18	\$ -	\$ -	\$ 841.78
2/6/20	ACH	\$ -	\$ -	\$ -	\$ 104.34	\$ 104.34
2/14/20	ACH	\$ 2,072.06	\$ 41.44	\$ -	\$ -	\$ 2,030.62
3/13/20	ACH	\$ 3,911.49	\$ 78.23	\$ -	\$ -	\$ 3,833.26
4/2/20	ACH	\$ 1,565.20	\$ 31.30	\$ -	\$ -	\$ 1,533.90
4/24/20	ACH	\$ -	\$ -	\$ -	\$ 33.44	\$ 33.44
4/24/20	ACH	\$ 3,499.26	\$ 69.99	\$ -	\$ -	\$ 3,429.27
5/22/20	ACH	\$ 1,609.24	\$ 32.18	\$ -	\$ -	\$ 1,577.06
6/19/20	ACH	\$ 497.23	\$ 9.94	\$ -	\$ -	\$ 487.29
7/2/20	ACH	\$ 641.89	\$ 12.84	\$ -	\$ -	\$ 629.05
7/23/20	ACH	\$ -	\$ -	\$ -	\$ 2.09	\$ 2.09
Total Collected		\$ 89,412.43	\$ 1,788.25	\$ -	\$ 139.87	\$ 87,764.05
Percentage Collected		101%				

SECTION 3

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 2021 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 17, 2020

February 16, 2021

May 18, 2021

August 17, 2021

The meetings are open to the public and will be conducted in accordance with the provision of Florida Law for Community Development Districts. Due to the current COVID-19 public health emergency, there may be occasions where the public meetings will need to be conducted by telephonic or videoconferencing technology, including Zoom, pursuant to Executive Orders 20-52 and 20-69, issued by Governor DeSantis, as extended or supplemented, and pursuant to Section 120.54(5)(b)2., *Florida Statutes*. Meetings held via communications media technology will be separately noticed. A copy of the agenda for a particular meeting may be obtained from the District Manager at 219 East Livingston Street, 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