

*Indigo East
Community Development District*

Agenda

November 17, 2020

AGENDA

Indigo East

Community Development District

219 East Livingston Street, Orlando, Florida 32801

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

November 10, 2020

Board of Supervisors
Indigo East Community
Development District

The Board of Supervisors of the Indigo East Community Development District will meet on **Tuesday, November 17, 2020 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. Administration of Oaths of Office to Newly Elected Board Members
 - B. Consideration of Resolution 2021-01 Declaring a Vacancy in Seat #1 with a term ending November 2024
 - C. Appointment of Individuals to Fulfill the Board Vacancies in Seats #1 and #4 with terms ending November 2024
 - D. Election of Officers
 - E. Consideration of Resolution 2021-02 Electing Officers
- V. Approval of Minutes of the August 18, 2020 Meeting
- VI. Consideration of Resolution 2021-03 Budget Amendment
- VII. Consideration of Agreement with Grau & Associates to Provide Auditing Services for Fiscal Year 2020
- VIII. Consideration of Landscape Enhancement Proposal with Earthscapes Unlimited, Inc.
- IX. Staff Reports
 - A. Attorney
 - B. District Manager
 - 1. Approval of Check Register
 - 2. Balance Sheet and Income Statement
- X. Other Business
- XI. Supervisors Requests
- XII. 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 administration of oaths of office to newly elected Board Members. Section B is consideration of resolution 2021-01 declaring a vacancy in Seat #1 with a term ending November 2024. Section C is appointment of individuals to fulfill the Board Vacancies in Seats #1 and #4 with terms ending November 2024. Section D is electing officers. Section E is consideration of resolution 2021-02 electing officers.

The fifth order of business is the approval of the minutes from the August 18, 2020 Board of Supervisors meeting. The minutes are enclosed for your review.

The sixth order of business is consideration of Resolution 2021-03 budget amendment. A copy of the resolution is enclosed for your review.

The seventh order of business is consideration of agreement with Grau & Associates to provide auditing services for Fiscal Year 2020. A copy of the agreement is enclosed for your review.

The eighth order of business is consideration of landscape enhancement proposal with Earthscapes Unlimited, Inc. A copy of the proposal is enclosed for your review.

The ninth 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,
Kim Kahanab 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 2021 at
9:00 AM, or as shortly there

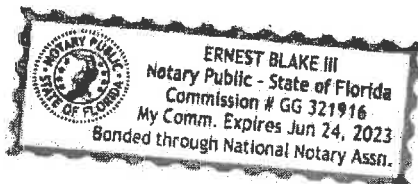
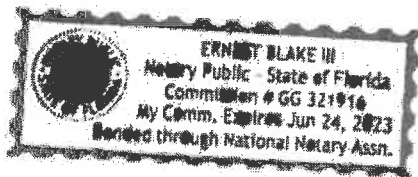
was published in said newspaper in the issues of:

9/24 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.

Kim Kahanab

Sworn to and subscribed before me this 24 day of September A.D., 2020



[Signature]

Notary Public

Ernest Blake III

(Print, Type or Stamp Name of Notary Public)

Ad #: A000973605

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 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. Please note that due to the ongoing nature of the COVID-19 public health emergency, it may be necessary to hold the above referenced meetings utilizing communications media technology in order to protect the health and safety of the public or held at an alternative physical location other than the location indicated above. To that end, anyone wishing to participate in such meetings should contact the District Manager's Office prior to each meeting to confirm the applicable meeting access and/or location information. Additionally, interested parties may refer to the District's website for the latest information: www.indigoeastdcd.com.

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 1-800-655-8770, 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 24, 2020
#A000973605

SECTION IV

SECTION B

RESOLUTION 2021-01

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE INDIGO EAST COMMUNITY DEVELOPMENT DISTRICT DECLARING VACANCY IN SEAT #1 ON THE BOARD OF SUPERVISORS PURSUANT TO SECTION 190.006(3)(b), FLORIDA STATUTES; AND PROVIDING AN EFFECTIVE DATE.

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

WHEREAS, on November 3, 2020, two (2) members of the Board of Supervisors (the “Board”) were to be elected by the Qualified Electors of the District, as that term is defined in Section 190.003, Florida Statutes; and

WHEREAS, the District published a notice of qualifying period set by the Supervisor of Elections at least two (2) weeks prior to the start of said qualifying period; and

WHEREAS, at the close of the qualifying period no Qualified Electors qualified to run for one (1) of the seats available for election by the Qualified Electors of the District; and

WHEREAS, pursuant to Section 190.006(3)(b), Florida Statutes, the Board shall declare such seats as vacant, effective the second Tuesday following the general election; and

WHEREAS, a Qualified Elector is to be appointed to the vacant seat within 90 days thereafter; and

WHEREAS, the Board finds that it is in the best interests of the District to adopt this Resolution declaring the seat available for election as vacant.

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

SECTION 1. The following seats are hereby declared vacant effective as of November 17, 2020:

Seat # 1 (previously held by Harold Brouillard)

SECTION 2. This Resolution shall become effective upon its passage.

PASSED AND ADOPTED this 17th day of November, 2020.

ATTEST:

**INDIGO EAST COMMUNITY
DEVELOPMENT DISTRICT**

Print Name: _____

Chairperson

SECTION E

RESOLUTION 2021-02

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE
INDIGO EAST COMMUNITY DEVELOPMENT DISTRICT
ELECTING THE OFFICERS OF THE DISTRICT AND
PROVIDING FOR AN EFFECTIVE DATE**

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

WHEREAS, the Board of Supervisors of the District (“Board”) desires to elect the Officers of the District.

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

Section 1. _____ is elected Chairperson.

Section 2. _____ is elected Vice-Chairperson.

Section 3. _____ is elected Secretary.

Section 4. _____ is elected Assistant Secretary.
_____ is elected Assistant Secretary.
_____ is elected Assistant Secretary.
_____ is elected Assistant Secretary.

Section 5. _____ is elected Treasurer.

Section 6. _____ is elected Assistant Treasurer.

Section 7. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this 17th day of November, 2020.

ATTEST:

**INDIGO EAST COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chairperson/Vice-Chairperson

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 18, 2020 at 9:00 a.m. via Zoom Video Conferencing, pursuant to Executive Orders 20-52, 20-69, 20-112, 20-150, 20-179, 20-193 and 20-246 issued by Governor DeSantis on March 9, 2020, March 20, 2020, April 29, 2020, June 23, 2020, July 30, 2020, August 7, 2020, and September 30, 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

Also present were:

George Flint	District Manager
Rachel Wagoner	District Counsel
Gerald Colen	District Counsel
Lynette Vermillion	On Top of The World Communities
Guy Woolbright	On Top of The World Communities
Philip Hisey	On Top of The World Communities
Terri Kirchhoff	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. Four members of the Board were present, via Zoom, constituting a quorum.

SECOND ORDER OF BUSINESS

Public Comment Period

Mr. Flint: It doesn't look like we have any members of the public here, it is only staff and the Board.

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 May 19, 2020 Meeting

Mr. Flint: You have approval of the minutes from May 19, 2020. Did the Board have any comments or corrections on those? Hearing no changes, 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 19, 2020 Meeting, were approved as presented.

FIFTH ORDER OF BUSINESS

Public Hearing

A. Consideration of Resolution 2020-02 Adopting the Fiscal Year 2021 Budget and Relating to the Annual Appropriations

Mr. Flint: We will open the public hearing. Are there any members of the public that would like to comment? Hearing no comments I will move on to review of the resolution. You all approved a proposed budget back in the spring and you set today as the place and time for the public hearing. Resolution 2020-02 would adopt the budget for Fiscal Year 2021 which starts on October 1st. The exhibit to that resolution proposed budget, it contemplates the per unit assessment amount would remain the same at \$447 per unit and the total budget remains at \$254,337. The insurance went up slightly and the admin expenses went up a few dollars, but there were no significant changes. Are there any questions? Hearing none and noting there is no public here to provide comment, I would ask for a motion to approve the resolution.

On MOTION by Mr. Gysen, seconded by Mr. DiPiero, with all in favor, Resolution 2020-02 Adopting the Fiscal Year 2021 Budget and Relating to the Annual Appropriations, was approved.

B. Consideration of Resolution 2020-03 Imposing Special Assessments and Certifying an Assessment Roll

Mr. Flint: There are two exhibits; the budget you just approved and the Assessment Roll. The Assessment Roll certifies the \$447 for collection on the tax bill.

On MOTION by Mr. Gysen, seconded by Mr. DiPiero, with all in favor, Resolution 2020-03 Imposing Special Assessments and Certifying an Assessment Roll, was approved.

SIXTH ORDER OF BUSINESS

Consideration of Geo-Tech, Inc. Proposal – ADDED

Mr. Flint: This is a proposal from Geo-Tech, Inc. We had a small sink hole open up in the retention pond adjacent to S.E. 89th Street and 88th St. Road. It's outside the limits of what's included in our contract. I understand it's 4 or 5 feet wide, but it's 15 to 20 feet deep. Geo-Tech provided a combined, lump sum figure of \$6,082.50 to repair the sink hole and include if necessary, possibly some injection of grouting as well as fill. As a Geo-Tech engineer, they would monitor that repair. In my experience, this is a very reasonable price. In Arlington Ridge CDD and Lake County, a couple of years ago we had a sink hole in the road and it was well over \$100,000, but that was a much larger sink hole. When you start talking about the Geo-Tech oversite and then actually doing the repair, it seems reasonable. We do have Bo Stepp on the line. Bo, do you need to add anything?

Mr. Stepp: No, you pretty well covered it, George. Unless someone has a specific question related to the repair.

Mr. DiPiero: I have a general question. Do we have insurance? Is there insurance for such a thing in case we get wacked with one of those \$100,000 ones? That could take a pretty serious hit on our budget. Is there insurance? Is it worth pursuing or not?

Mr. Flint: No, the only sink hole insurance you would typically see is associated with structures. The club house there, which we don't own, but if we owned the club house or something that we held property insurance on, along with that property insurance would be sink hole coverage. Typically, I've never seen a policy out in the open that would cover a sink hole like this. Even roadways, you don't insure roadways, so those aren't typically covered either. Buildings, fencing, and things that are covered under property insurance, you might have some coverage. Up to this point, the holes that we've had in the past 10 years or so have all been small. I don't think there is a policy out there that you could get for something like this.

Mr. DiPiero: Okay, it would probably be cost prohibitive I would imagine.

Mr. Flint: You know, rolling dice the cost of that verses repairing it. I guess you can get insurance for anything but, I've not seen it. With the 170 Districts we manage, I haven't seen it. I

would suggest that we take this out of the Capital Reserve Fund, not the General Fund. We're projected we've got half a million dollars in that Capital Reserve Fund. So, I would suggest that when we do this repair.

Mr. DiPiero: That makes sense to me.

On MOTION by Mr. DiPiero, seconded by Mr. Gysen, with all in favor, the Geo-Tech, Inc. Proposal totaling \$6,082.50, was approved.

SEVENTH ORDER OF BUSINESS

Consideration of Landscape Request

Mr. Flint: Next we have a request from a resident who lives in Indigo South. They were concerned with the landscaping that surrounded the retention pond was not consistent with the level of landscaping in other parts of Indigo East. They came forward to the District to consider beautifying those areas. I don't know if the resident is on the call, I don't believe we have any members of the public on. Wait a min, I have a couple of people waiting. Hi, who just joined? If you could unmute yourself and let us know.

Mr. Barnes: This is Don Barnes, I'm on here.

Mr. Flint: Hi Don, I didn't realize you were on. Let the record reflect Mr. Barnes is on the meeting. Is there any discussion on the landscaping request? At this point, we haven't done anything as far as asking our contractor to providing any enhancements. I wanted to hold off pending any discussion from the Board.

Mr. DiPiero: I don't have a problem with it. John and I went and took a look of the area that he's talking about and it is a little bare. It wouldn't hurt to throw a few shrubs in there.

Mr. Flint: I explained the resident that our budget doesn't necessarily include money for enhancements. I told them that we save expenses and capital reserves for repaving roads and replacing existing landscapes. In your Capital Reserve you can do something like this, but I don't have a number to suggest to you, so I wanted to defer this and we get a proposal that you all can consider.

Mr. Gysen: That sounds okay.

Mr. DiPiero: Fine by me.

Mr. Flint: Okay.

Mr. DiPiero: George, I think Phil Hisey wanted to say something about that.

Mr. Flint: Phil, did you have some input?

Mr. Hisey: We need to consider the irrigation, but just a total budget of what the District wants to work with in that area. Then we need to make sure that we do fall inside the District's property because there are some boundary lines. Like the District holds up to the top of bank, which a lot of the landscape is on that slope of the bank and then you've got HOA property with the sidewalks. So, we've got to be really careful with that.

Mr. Flint: Yes, we are still working with the District Counsel and the developer on cleaning up ownership of certain areas across the entire deed. I think Phil has a good point. We want to hold out on what we are installing until we resolve those ownership issues.

Mr. Hisey: George, if I can share my screen really quick, I can show you what I'm talking about.

Mr. Flint: Do you have the ability to share?

Mr. Hisey: I'm disabled on screensharing.

Mr. Flint: Try it now.

Mr. Hisey: Alright, I believe can you guys see the colored map?

Mr. Flint: Yes.

Mr. Hisey: So, the area we are talking about is right here where my cursor is at. As you can see if I zoom in on that, this pink area is all HOA property, the yellow is CDD. All of the slopes are landscaped. So, that's what I'm saying. We have to be really careful to make sure we're not creating more work for the CDD or HOA. I just want to bring that up.

Mr. Flint: You can also see there are a lot of other dry retention areas too that are in yellow. How many other dry retention areas are in the same situation? Phil, you may be able to add insight, but if you are concerned with setting a precedent where if you're going to do it for that pond, you end up having to do it for all the other ones. I don't know the situation on the other ponds, whether they are similar.

Mr. Hisey: The other ponds are, I would say, are pretty nicely landscaped. The exception of this one, it doesn't have much around it. These over in the Indigo East portion, there is a lack of irrigation there so they just have a pine tree and core grass kind of look. Whereas, we have the irrigation availability in the Indigo South portion.

Mr. Flint: Okay. So, they will have to include irrigation. Does the Board have a thought in mind on a not to exceed just to kind of give us something that we can work with?

Mr. Hisey: George, if I may, maybe I can provide two or three options for the Board.

Mr. Gysen: That would be good.

Mr. Hisey: Because we are kind of going in to this blind. Otherwise, if we say \$5,000 and \$5,000 gets us nowhere near where we want to be or gets us way above where we want to be. We can get with Earthscapes or a couple of vendors if need be, and have them give us a price to irrigate and plop in some trees with some shrubs. That would be my suggestion.

Mr. Gysen: I agree with that.

Mr. DiPiero: Sounds like good common sense to me.

Mr. Flint: It sounds like we got some direction from the Board. We can develop some options and then bring it back to you at the next meeting or discussion.

EIGHTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Ms. Wagoner: I just wanted to report that I've been working with developer's counsel to review the community plan to make sure if there are remaining items as far as title, that they are addressed and cleaned up. We are making sure that lands maintained by the District are free of claims of third parties such as the developer or the association. Also, we are working to ensure that property that should be owned by the association or the master association is clearly not a responsibility is the CDD. I expect to have a proposal action plan from the developer at our next meeting to present to the Board for consideration at that time. I just wanted to let you know that we are working on it and I expect to discuss it more formally at the next meeting.

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 May 12th through August 11th. Were there any questions on it? Hearing none,

On MOTION by Mr. Gysen, seconded by Mr. DiPiero, with all in favor, the Check Register, 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. Approval of Fiscal Year 2021 Meeting Schedule

Mr. Flint: We've provided a proposed meeting schedule in the agenda. It suggests meeting at 9:00 am in November, February, May and August. We've scheduled Candler for 9:00 a.m. also. I don't know if you would consider meeting at 9:30 a.m. or if you want to continue to meet at 9:00 and alternate the districts? If you want to keep it at 9:00, then just a motion to approve this notice.

Mr. Gysen: I think we should keep doing what we have been doing.

On MOTION by Mr. Gysen, seconded by Mr. DiPiero, with all in favor, the Fiscal Year 2021 Meeting Schedule, was approved.

NINTH ORDER OF BUSINESS

Other Business

Mr. Flint: Is there anything else from the Board?

Mr. Gysen: Is Bo still there?

Mr. Stepp: Yes, I'm here.

Mr. Gysen: Can we still look at all the signage that we discussed at the last meeting to straighten up the street signs?

Mr. Stepp: Yes, sir. We'll continue to keep an eye on that. That's an ongoing maintenance item. Every time we get a nice stiff wind, we have to go back and do it over again. That's something we will continue to keep an eye on.

Mr. Gysen: There's a lot of them leaning.

Mr. DiPiero: George, I also have a question. In the contracts it talks about water culverts and all the storm water culverts need to be cleaned out so the water can flow freely. I had a question about the storm drains in the streets themselves. Who is responsible for the storm drains?

Mr. Flint: The District would be. Normally, probably annually you'd want to do through and pull the tops.

Mr. DiPiero: After a heavy rain storm, because we use the straw in the landscaping, a lot of that stuff gets washed and clogs the drains and the water backs up. The water has trouble

flowing and streets can get flooded really badly. Last Memorial Day weekend, we had about a foot of water on 79th Terrace Road and around 83rd place, that area over there. John and I had to go, because it was a holiday weekend and nobody was around, had to go out with shovels and rakes and cleaned them all out so the water would drain. I just wondered, is that a part of one of the entities that we contract with to go around and clean that or?

Earthscapes Representative (Keith): We clean them once a week when we are there, but we can do a better job. If there is a major storm, we are always in the area. We can swing through and do a better job with that. It's definitely an issue with the pine needles and I know exactly what you are talking about.

Mr. DiPiero: We really just had a freak weather phenom. I think we had a down burst or something and it was a tremendous amount of rain in a very short period of time. Things were really backed up pretty bad.

Mr. Gysen: That was May 22nd when we had the hail storm here.

Mr. DiPiero: After every heavy rain we do get some, there not totally blocked like they were after the May 22nd storm.

Mr. Hisey: I could add to that too. I know I'm riding the property with Keith every two weeks to make sure that they are keeping up on things. We were in there last Friday, Keith? Taking notes and looking at all the storm drains and things like that.

Earthscapes Representative (Keith): Last Wednesday we were there, Philip.

Mr. Hisey: If there's anything the CDD Board wants to meet with us on, we typically meet at the Indigo Rec Center, if you guys want to meet us there. Every 2nd Wednesday if you have a comment or a concern we can address. I think we start at 7:00 a.m.

Mr. DiPiero: Which Wednesdays?

Mr. Hisey: The 2nd Wednesday. We meet there next Wednesday.

Mr. DiPiero: Okay, the 2nd Wednesday of the month?

Mr. Hisey: Yes, sir.

Mr. DiPiero: Okay, I know I'm a pain in the butt sometimes, but the weeds are especially annoying to me. In that new area where they had planted across from the Club House, they planted a ground covering because the grass won't grow in there. That thing was really loaded with weeds. I complained about it and they came along and sprayed it; which helped. With so

much rain that we have been getting, the weeds just keep coming back. I pulled two big bags full about a month ago. It just annoys the heck out of me.

Mr. Hisey: If I may add, we removed all the grass that wasn't growing there, but we disturbed the soil. Anytime you disturb the soil, you bring all those weed seeds up. One thing I noticed when riding it last week was all the new areas that we have planted in recently, are where the weeds are popping up at. That's because we disturbed that soil. Not to mention the fact that we are at the end of our mulch cycle. Mulch should be coming in at the end of this month. So, now there's nothing there to really keep those weeds at bay so to speak. There's some of that, but Keith has got a pretty good handle on it. We are just continuing to work through that. We will get that taken care of.

Mr. DiPiero: Thanks, I appreciate it.

Mr. Flint: Just remember to not have more than one Board member meeting with Keith and Phil. You can alternate or something.

Mr. Hisey: I just want to make sure that just for record really more than anything, the sidewalk for the Indigo CDD ends at the Indigo East Club House. The sidewalk beyond that going into Indigo South belongs to the HOA. We will need to create some type of Interlocal Agreement with the HOA or have the HOA add that to their scope of services to make sure those get pressure washed.

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. Gysen, seconded by Mr. Barnes, with all in favor, the meeting was adjourned.

Secretary / Assistant Secretary

Chairman / Vice Chairman

SECTION VI

RESOLUTION 2021-03

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF
THE INDIGO EAST COMMUNITY DEVELOPMENT
DISTRICT APPROVING AN AMENDED GENERAL FUND
BUDGET FOR FISCAL YEAR 2020 AND PROVIDING FOR
AN EFFECTIVE DATE.**

WHEREAS, pursuant to Resolution 2019-06, the Indigo East Community Development District Board (the “Board”) adopted a Budget for Fiscal Year 2020; and

WHEREAS, the Board desires to amend the budgeted revenues and expenditures approved for Fiscal Year 2020.

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

1. The Budget for Fiscal Year 2020 is hereby amended and restated as set forth on the Fiscal Year 2020 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 9/30/2020 Financial Statements and Audit Report of the District.

PASSED AND ADOPTED THIS 17th DAY OF NOVEMBER, 2020.

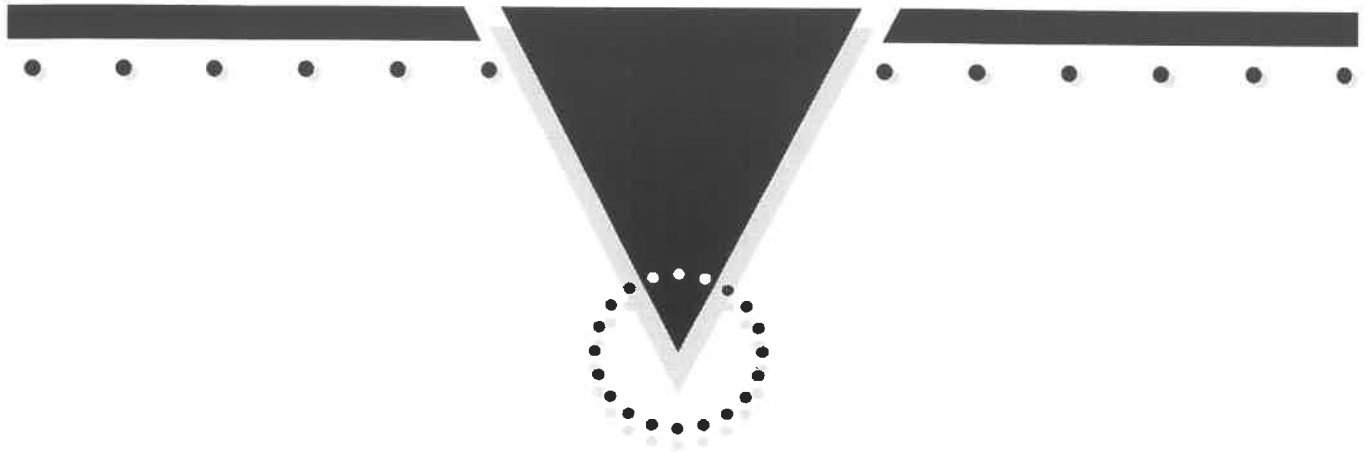
ATTEST:

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

Secretary

By: _____

Its: _____



Indigo East
Community Development District
Amended Budget
FY 2020



Table of Contents

1	<u>General Fund</u>
2	<u>Capital Reserve Fund</u>

Indigo East
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND

DESCRIPTION	ADOPTED BUDGET FY2020	INCREASE/ (DECREASE)	AMENDED BUDGET FY2020	ACTUAL THRU 9/30/20
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REVENUES:

MAINTENANCE ASSESSMENTS	\$254,337	\$0	\$254,337	\$255,503
INTEREST	\$0	\$0	\$0	\$56
CARRY FORWARD	\$0	\$10,366	\$10,366	\$10,366

TOTAL REVENUES	\$254,337	\$10,366	\$264,703	\$265,925
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EXPENDITURES:

ADMINISTRATIVE:

SUPERVISOR FEE	\$4,000	\$0	\$4,000	\$4,000
FICA EXPENSE	\$306	\$0	\$306	\$245
ENGINEERING	\$1,200	\$0	\$1,200	\$1,100
TRUSTEE FEES	\$2,050	\$0	\$2,050	\$2,020
DISSEMINATION	\$2,700	\$0	\$2,700	\$2,700
ARBITRAGE	\$600	\$0	\$600	\$600
ASSESSMENT ROLL	\$5,000	\$0	\$5,000	\$5,000
ATTORNEY	\$6,000	\$5,000	\$11,000	\$10,925
ANNUAL AUDIT	\$3,700	\$0	\$3,700	\$3,500
MANAGEMENT FEES	\$7,244	\$0	\$7,244	\$7,244
INFORMATION TECHNOLOGY	\$1,000	\$0	\$1,000	\$1,000
TELEPHONE	\$100	\$0	\$100	\$0
POSTAGE	\$1,500	(\$250)	\$1,250	\$1,027
PRINTING & BINDING	\$800	(\$550)	\$250	\$186
INSURANCE	\$6,650	(\$457)	\$6,193	\$6,193
LEGAL ADVERTISING	\$1,000	\$0	\$1,000	\$902
OTHER CURRENT CHARGES	\$700	\$0	\$700	\$534
OFFICE SUPPLIES	\$200	\$0	\$200	\$88
PROPERTY TAXES	\$35	\$0	\$35	\$0
DUES, LICENSES, SUBSCRIPTIONS	\$175	\$0	\$175	\$175

TOTAL ADMINISTRATIVE	\$44,960	\$3,743	\$48,703	\$47,439
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MAINTENANCE:

PROPERTY INSURANCE	\$400	\$0	\$400	\$370
WATER EXPENSE	\$2,500	\$100	\$2,600	\$2,517
ELECTRIC EXPENSE	\$25,432	(\$1,432)	\$24,000	\$22,336
IRRIGATION REPAIRS	\$3,000	(\$1,500)	\$1,500	\$1,164
RETENTION PONDS/ROW MAINTENANCE	\$163,045	\$6,955	\$170,000	\$169,101
PLANT REPLACEMENT	\$2,500	\$0	\$2,500	\$0
TREE TRIMMING	\$1,000	\$0	\$1,000	\$0
PRESSURE WASHING	\$4,000	\$2,000	\$6,000	\$5,909
WELL MAINTENANCE/REPAIRS	\$5,000	\$500	\$5,500	\$5,294
CONTINGENCY	\$2,500	\$0	\$2,500	\$941

TOTAL MAINTENANCE	\$209,377	\$6,623	\$216,000	\$207,631
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TOTAL EXPENDITURES	\$254,337	\$10,366	\$264,703	\$255,070
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EXCESS REVENUES (EXPENDITURES)	\$0	\$0	\$0	\$10,855
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	FY2017	FY2018	FY2019	FY2020
Net Assessments	\$195,929	\$195,929	\$195,929	\$254,337
Discounts & Collections (6%)	\$12,506	\$12,506	\$12,506	\$16,234
Gross Assessments	\$208,435	\$208,435	\$208,435	\$270,572
Residential	705	705	705	605
Total Units	705	705	705	605
Assessments per Unit	\$296	\$296	\$296	\$447

Indigo East
COMMUNITY DEVELOPMENT DISTRICT
CAPITAL RESERVE FUND

Description	ADOPTED BUDGET FY2020	INCREASE/ DECREASE	AMENDED BUDGET FY2020	ACTUAL THRU 9/30/20
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REVENUES

Interest	\$10,000	\$0	\$10,000	\$5,904
Carry Forward Surplus	\$498,011	\$0	\$498,011	\$498,011

Total Revenues	\$508,011	\$0	\$508,011	\$503,915
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EXPENDITURES

Capital Outlay	\$0	\$21,000	\$21,000	\$20,848
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Total Expenditures	\$0		\$21,000	\$20,848
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Excess Revenues	\$508,011		\$487,011	\$483,067
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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 24, 2020

Board of Supervisors
Indigo East Community Development District
c/o GMS, LLC
219 E. Livingston Street
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, 2020. 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, 2020. 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 2020 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.

Other Services

We will assist in preparing the financial statements and related notes of the District in conformity with U.S. generally accepted accounting principles based on information provided by you. These non-audit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

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 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.

Furthermore, Grau & Associates agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to Section 119.0701, Florida Statutes. Auditor acknowledges that the designated public records custodian for the District is the District Manager ("Public Records Custodian"). Among other requirements and to the extent applicable by law, Grau & Associates shall 1) keep and maintain public records required by the District to perform the service; 2) upon request by the Public Records Custodian, provide the District with the requested public records or allow the records to be inspected or copied within a reasonable time period at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes; 3) ensure that public records which 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 the contract term if Auditor does not transfer the records to the Public Records Custodian of the District; and 4) upon completion of the contract, transfer to the District, at no cost, all public records in Grau & Associate's possession or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws. When such public records are transferred by Grau & Associates, Grau & Associates shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District in a format that is compatible with Microsoft Word or Adobe PDF formats.

IF GRAU & ASSOCIATES HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO ITS DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE PUBLIC RECORDS CUSTODIAN.

Our fee for these services will not exceed \$3,600 for the September 30, 2020 audit unless there is a change in activity by the District which results in additional audit work or if additional Bonds are issued.

We will complete the audit within prescribed statutory deadlines, which requires the District to submit its annual audit to the Auditor General no later than nine (9) months after the end of the audited fiscal year, with the understanding that your employees will provide information needed to perform the audit on a timely basis.

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.

The District may terminate this agreement, with or without consent, upon thirty (30) days written notice of termination to Grau & Associates. Upon any termination of this agreement, Grau & Associates shall be entitled to payment of all work and/or services rendered up until the date of the notice of termination subject to any offsets the District may have against Grau & Associates.

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 2019 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: _____



FICPA Peer Review Program
Administered in Florida
by The Florida Institute of CPAs



**Peer Review
Program**

AICPA Peer Review Program
Administered in Florida
by the Florida Institute of CPAs

February 20, 2020

Antonio Grau
Grau & Associates
951 Yamato Rd Ste 280
Boca Raton, FL 33431-1809

Dear Antonio Grau:

It is my pleasure to notify you that on February 20, 2020, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2022. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,
FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee
paul@ficpa.org
800-342-3197 ext. 251

Florida Institute of CPAs

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 571202

SECTION VIII



Proposal

Earthscapes Unlimited, Inc

Client Name: On Top of The World Communities
Project Name: Indigo South DRA Landscape options
Jobsite Address: Ocala, Florida 34481
Estimate ID: EST2130344
Date: Sep 28, 2020

Billing Address: 8445 SW 80th St Ocala, Florida 34481

Option 1 three islands with pines and cord grass	\$2,579.26
Option 2 four islands with pines and Landscape with irrigation	\$14,972.43
Option 3 three islands to match other DRA's irrigation included	\$23,457.45
Subtotal	\$41,009.14
Taxes	\$0.00
Estimate Total	\$41,009.14

Payment Terms and Conditions Upon the acceptance of the work, payment of the unpaid balance Contract Price when due together with such Value Added Taxes as may be applicable to such payment.

- Should the Client fail to make payments as they become due under the terms of the Contract or in the event of any claim, interest at twelve percent (12%) per annum above the prime rate on such unpaid amounts shall also become due and payable until payment.
- The act of non-payment creates a lien in favor of the Contractor Inc. in any and all equipment and property of the Client in the possession of the Contractor Inc. as well as in the Work in progress as at the date of termination. the Contractor Inc. shall be at liberty to retain possession of the same pending payment in full.
- Notwithstanding anything contained herein to the contrary, the completion date of the Work shall be deemed to be extended by that number of days equal to any delay in payment to the Contractor Inc.

Exclusions

The Following matters are excluded from the Work, unless specified in writing to the contrary:

- Tree Replanting on entire project shall be done by way of CHANGE ORDER- They are not inclusive in this proposal
- ANY Monument/Roadway/Preservation or Instructional Signs are Supplied, Permitted and Installed by OTHERS
- Any and all permits or fees
- HARDSCAPE Install/Purchase by OTHERS
- Sod/Seed watering/establishment on others unless it's specified as 'IRRIGATED'
- Tree Protection shall be done by others prior to, during and after project
- Design and Permitting of Proposed Well, if Applicable
- Irrigation Pump/Water Meter/Well/Tap Location, if applicable, are to supplied and installed by others

1010 N Warnell Rd. P.O. Box 819
Coleman, Florida 33521

p. 3527480351
f. 3523302457

earthscapesunlimited.com
email: david@earthscapesunlimited.com

Indigo South DRA Landscape options [EST2130344]

- Construction of Planter Boxes
- Any and all Fencing
- Surveying
- Electrical Work is to be done by a certified electrician only and is always additional to the Contract.
- Iron railings removed during construction are always re-attached at an additional cost.
- Damage to existing irrigation lines during construction is considered to be an additional cost.
- Drainage: Should the Client's property be the lowest elevation in relation to surrounding property or buildings, the Contractor, Inc. reserves the right to retain a Soil Engineer to evaluate and propose drainage solutions. All costs for engineering services, as well as the actual drainage work will be at the Client's expense. Unless the Client has a detailed Topographical survey completed, the above clause may come into effect.
- Painting and Staining
- Conduit and connections for electrical, gas, and all other utilities and services
- Site Unknowns: Including, but not limited to, sub-surface conditions/obstacles that create unforeseen labor, equipment, material or disposal charges

Procedure for Extra Work and Changes

If it shall become necessary for the Contractor to make changes in any designs, drawings, plans, software, reports or specifications for any part of the project or reasons over which we have no control, or we are put to any extra work, cost or expense by reason of any act or matter over which it has no control, the Customer will pay to the Contractor a fee for such changed or extra Work calculated on a time and materials basis. All changes to Work or pricing or the terms of this Agreement will be read and understood within the context and meanings of this Agreement unless stated explicitly to the contrary. Extras to the Contract are payable by the Owner forthwith upon receipt of the Company's invoice.

Change Notice: Any Contract change in scope in excess of one thousand dollars (\$1,000.00) requires a Contract Change Notice under which Work is to proceed. Work will not commence under a Contract Change Notice (CNN) unless with written Owner approval.

For Changes in scope of less than one thousand dollars (\$1,000.00), the Contractor will provide the Customer notification by way of its Progress Report. In either instance, such notification shall be plain and clear in terms of scope and reason. Any record, telephone conversation or meeting in which such change in scope was introduced, shall be attached as supporting documentation.

Warranty and Tolerances

- **Payments Received:** The Warranty for the contract is only valid if payment is received in full on acceptance of the work.
- **Diligence:** the Contractor agrees to carry out its Work diligently and to provide sufficient supervision and inspection of its staff and subcontractors and that it's work will be of proper and professional quality, and in full conformity with the requirements of the contract.
- **Competence:** the Contractor warrants that it is competent to perform the Work and that it has the necessary qualifications including knowledge and skill with the ability to use them effectively.
- **Site Unknowns:** It is the responsibility of the Client or the Client's Representative to fully inform the Contractor of all the information regarding site unknowns that may include difficult buried materials, cables, and pipes, tree stumps, drainage or water table issues, rock and shale sub-surfaces and/or other impediments, issues or factors that could otherwise impact the quality, cost and timeliness of project completion. Failure to notify the Contractor may lead to additional costs to the Client (at the Contractor's discretion) and schedule time not included in the Quotation in Schedule 1, and may require changes in design and construction to overcome such problems – all for which the Client will be responsible. Client can avoid such risks by permitting the Contractor to do appropriate soil and ground tests, review the site, and to secure additional required site information from appropriate government and other authorities. The cost(s) of such additional work is not included in the Quotation in Schedule 1 attachment.
- **Damaged Utilities:** Should damage occur to utilities during construction, the Contractor is only liable for the cost of the repair, the Contractor is not liable in any way for inconvenience to the Client caused by damage to the utilities.
- **Damage to neighbors buried utilities, on the Client's property, are the responsibility of the Client.**
- **Building/Window/Vehicle Washing:** Buildings, windows, or vehicles of the Client, including neighbors, are not intended to be kept clean due to dust during Construction or Work performed by the Contractor. Any necessary cleaning due to Construction or Work by the Contractor will be the responsibility of the Client.

Material Tolerances

- **Wood:** Pressure treated wood cannot be guaranteed against warp age, checking, or cupping. Cedar is expected to crack especially 6X6 up to 3/8 inch gaps and the entire length of the wood. Ipe is expected to crack especially 4X4 up to 3/8 inch

- gaps and the entire length of the wood.
- Stone: Natural stone has color variations that vary from stone to stone. In addition, mineral deposits such as lime, iron, etc. can change the stone and even bleed. This is the nature of the product and the Client accepts this as a natural and acceptable quality of the stone.
- Metal: Metal, which is not galvanized, is not guaranteed from rusting commencing immediately after installation.
- Concrete: Spider cracks (hairline stress-fractures) are considered a normal characteristic of all types of concrete. Concrete may crack substantially over time due to proximity of tree roots. Colored concrete consistencies vary from truck to truck; therefore it is not possible to produce an exact match with pours over nine meters. The Client absolves the Contractor of liability if "smooth" concrete is the desired finish (due to slippage).
- Warranty Time Period: the Contractor warrants all construction and installation for a period of one (1) year, providing that they have been maintained properly. All construction materials are subject to manufacturer's specific warranties/guarantees. Planting is warranted for one (1) year if there is an approved irrigation system.
- Client Responsibilities: The Client recognizes and agrees that they have a responsibility to maintain constructions, plants, bushes, trees, and other installations in keeping with standard quality maintenance requirements in order for the Warranty to remain in affect. Failure to properly maintain materials or horticulture installations will void the warranty. Client further recognizes and agrees that damage to construction, materials, horticulture elements and other warrantable items of the project will not be warranted if the damage or loss is due to elements beyond the control of the Contractor. For example, flooding eaves troughs that damage plants, fallen branches, animal caused damage, frozen/ burst irrigation or drainage pipes that were not seasonally drained at the proper time, use of improper chemicals, improper maintenance, extreme or unusual weather conditions, and similar and/or related situations – void all warranties provided by the Contractor.
- Use of Client Selected and Approved Substandard Materials: Client recognized and agrees that if the Client has chosen and approved the use of substandard materials for any application that the one year warranty will be void or otherwise limited in writing on those items so impacted, but will remain in affect for all other elements of the project not impacted directly or indirectly by use of substandard materials. the Contractor will notify in writing to the Client any material that the Client has selected that would negatively impact the one year warranty of the Contractor – prior to purchasing and/or installing such materials.
- Material Grades: The Client recognizes that all materials come in a range of grades of quality and finishes, and that natural materials are not perfect. Natural wood have knots, and other natural materials have variability in color due to a wide range of factors, and that sample while useful in material selection decision-making, cannot be expected to accurately represent the total completed surface of a given construction or installation. the Contractor shall endeavor to enable the Client to see or understand the representative range of color, surface texture, and related of all materials begin seriously considered for installation on a project, however, it will be responsibility of the Client for the final selection of those materials. Once the selection has been approved by the Client, the Client will be responsible for all costs associated with changing any given material should the Client change their mind during or after material is purchased or constructed.

Estimate authorized by: _____
 Company Representative

Estimate approved by: _____
 Customer Representative

Signature Date: _____

Signature Date: _____

SECTION IX

SECTION B

SECTION 1

Indigo East

Community Development District

Summary of Invoices

August 12, 2020 to September 30, 2020

Fund	Date	Check No.'s		Amount
General Fund	8/12/20	1473	\$	1,500.00
	8/21/20	1474	\$	8,693.46
	8/28/20	1475-1476	\$	3,001.69
	9/4/20	1477	\$	6,926.00
	9/9/20	1478	\$	1,097.96
	9/11/20	1479-1480	\$	411.92
	9/18/20	1481-1482	\$	7,982.50
	9/23/20	1483	\$	5,000.00
	9/24/20	1484-1485	\$	25,579.16
	9/25/20	1486-1487	\$	7,949.69
			\$	68,142.38
Payroll	<u>August 2020</u>			
	Donald Barnes	50210	\$	184.70
	Frank Dipiero	50211	\$	184.70
	Harold Brouillard	50212	\$	184.70
	John Gysen	50213	\$	200.00
	Terrance Solan	50214	\$	184.70
			\$	938.80
			\$	69,081.18

INDIGO EAST - GENERAL FUND
 BANK A INDIGO EAST CDD

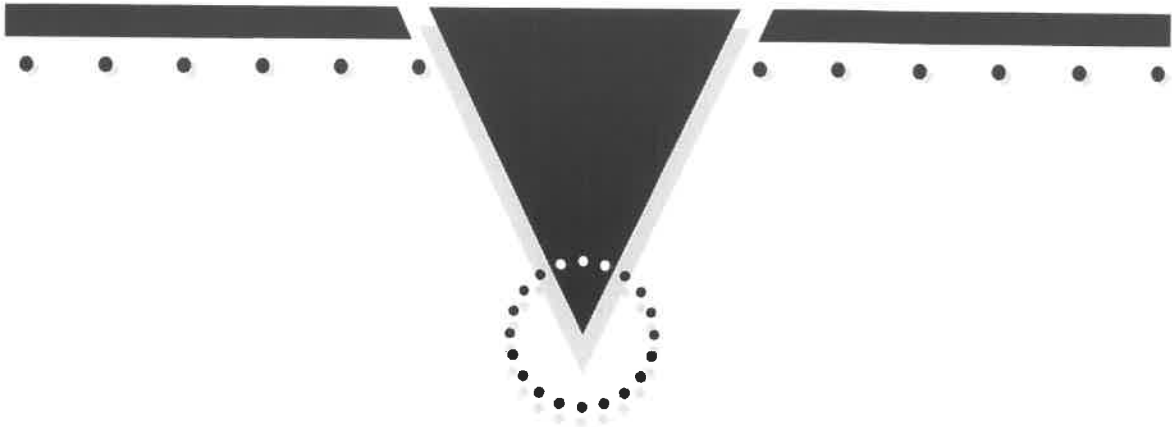
CHECK DATE	VEND#	INVOICE DATE	INVOICE YRMO	EXPENSED TO... DPT ACCT#	SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK.... AMOUNT
8/12/20	00002	8/11/20	341	202005	310-51300-31500	PREP/ATTEND CDD MTG MAY20	*	1,500.00	
8/21/20	00047	8/10/20	60576	202007	320-53800-47300	RIGHT OF WAY MAINT JUL20	*	8,693.46	1,500.00 001473
8/28/20	00002	8/24/20	370	202008	310-51300-31500	PREP/ATTEND BD MTG 8/17/20	*	1,500.00	
8/28/20	00055	8/24/20	5034	202008	320-53800-47000	POND MOWING-AUG20	*	1,501.69	1,500.00 001475
9/04/20	00039	8/28/20	11495	202009	300-15500-10000	FY21 PROPERTY INSURANCE	*	423.00	
8/28/20	11495	8/28/20	11495	202009	300-15500-10000	FY21 GEN.LIAB/PUBLIC OFFC	*	6,503.00	
9/09/20	00019	9/01/20	209	202009	310-51300-34000	MANAGEMENT FEES SEP20	*	603.67	6,926.00 001477
9/01/20	209	9/01/20	209	202009	310-51300-34100	INFORMATION TECH SEP20	*	83.33	
9/01/20	209	9/01/20	209	202009	310-51300-31300	DISSEMINATION FEE SEP20	*	208.33	
9/01/20	209	9/01/20	209	202009	310-51300-51000	OFFICE SUPPLIES	*	27.77	
9/01/20	209	9/01/20	209	202009	310-51300-42000	POSTAGE	*	134.36	
9/01/20	209	9/01/20	209	202009	310-51300-42500	COPIES	*	40.50	
9/11/20	00047	8/13/20	61023	202008	320-53800-43200	STATION 18-VALVE RPLCMNT	*	368.08	1,097.96 001478
9/11/20	00003	9/01/20	7-110-89	202008	310-51300-42000	DELIVERY 08/24-08/27/20	*	43.84	368.08 001479
9/18/20	00066	9/10/20	130945	202009	300-13100-10100	REMEDATION-88/89TH SNKHL	*	6,482.50	43.84 001480
						GEO-TECHNOLOGIES, INC.			6,482.50 001481

INDE INDIGO EAST MBYINGTON

CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK..... AMOUNT
9/18/20	00065	7/15/20	70970	202009	300	13100	10100		TRI COUNTY LANDSCAPE CONTRACTOR INC	*	1,500.00	1,500.00 001482
			RPLC	SDWLK/EXCAVTE/DEBRIS								
9/23/20	00019	9/15/20	210	202009	300	15500	10000		GOVERNMENTAL MANAGEMENT SERVICES	*	5,000.00	5,000.00 001483
			FY21	ASSESSMENT ROLL CERT								
9/24/20	00040	9/17/20	42009	202009	320	53800	47300		EVERGLADES PINESTRAW, INC.	*	1,088.10	1,088.10
			270	BALES OF PINESTRAW								
9/17/20		42011	202009	320	53800	47300				*	12,754.95	12,754.95
			3165	BALES OF PINESTRAW								
9/17/20		42012	202009	320	53800	47300				*	3,042.65	3,042.65
			755	BALES OF PINESTRAW								
9/24/20	00047	9/08/20	61059	202008	320	53800	47300		RIGHT OF WAY MAINT AUG20	*	8,693.46	8,693.46
9/25/20	00040	9/17/20	42013	202009	320	53800	47300		EARTHSCAPES UNLIMITED INC.	*	6,448.00	6,448.00 001485
			1600	BALES OF PINESTRAW								
9/25/20	00055	9/25/20	5097	202009	320	53800	47000		EVERGLADES PINESTRAW, INC.	*	1,501.69	1,501.69 001486
			POND	MOWING-SEP20								
									SHARP SITE SERVICES, LLC			1,501.69 001487
									TOTAL FOR BANK A		68,142.38	68,142.38
									TOTAL FOR REGISTER		68,142.38	68,142.38

INDE INDIGO EAST MBYINGTON

SECTION 2



Indigo East

Community Development District

Unaudited Financial Reporting
September 30, 2020



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3	<u>Debt Service Fund</u>
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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 September 30, 2020

	<u>Governmental Fund Types</u>			Totals
	General Fund	Debt Service	Capital Reserves	(Memorandum Only) 2020
<u>Assets:</u>				
Cash	\$67,126	---	---	\$67,126
Prepaid Expenses	\$11,926	---	---	\$11,926
Due From Capital Reserve	\$12,865	---	---	\$12,865
Accrued Interest Receivable	---	\$190	\$99	\$289
<u>Investments - Bonds</u>				
Series 2016				
Reserve	---	\$32,905	---	\$32,905
Revenue	---	\$93,526	---	\$93,526
Prepayments	---	\$6,261	---	\$6,261
<u>Investments - Operating</u>				
State Board Administration	---	---	\$495,766	\$495,766
Total Assets	\$91,917	\$132,881	\$495,865	\$720,663
<u>Liabilities:</u>				
Accounts Payable	\$10,117	---	---	\$10,117
Due to General Fund	---	---	\$12,865	\$12,865
<u>Fund Balances:</u>				
Restricted for Debt Service	---	\$132,881	---	\$132,881
Assigned	---	---	\$483,000	\$483,000
Unassigned	\$81,800	---	---	\$81,800
Total Liabilities and Fund Equity	\$91,917	\$132,881	\$495,865	\$720,663

Indigo East
COMMUNITY DEVELOPMENT DISTRICT

General Fund

Statement of Revenues & Expenditures
For the Period Ended September 30, 2020

	Adopted Budget	Prorated Budget Thru 09/30/20	Actual Thru 09/30/20	Variance
<u>Revenues:</u>				
Maintenance Assessments	\$254,337	\$254,337	\$255,503	\$1,166
Interest	\$0	\$0	\$56	\$56
Total Revenues	\$254,337	\$254,337	\$255,559	\$1,222

Expenditures:

Administrative

Supervisor Fees	\$4,000	\$4,000	\$4,000	\$0
FICA Expense	\$306	\$306	\$245	\$61
Engineering	\$1,200	\$1,200	\$1,100	\$100
Trustee Fees	\$2,050	\$2,050	\$2,020	\$30
Dissemination	\$2,700	\$2,700	\$2,700	\$0
Arbitrage	\$600	\$600	\$600	\$0
Assessment Roll	\$5,000	\$5,000	\$5,000	\$0
Attorney	\$6,000	\$6,000	\$10,925	(\$4,925)
Annual Audit	\$3,700	\$3,700	\$3,500	\$200
Management Fees	\$7,244	\$7,244	\$7,244	(\$0)
Information Technology	\$1,000	\$1,000	\$1,000	\$0
Telephone	\$100	\$100	\$0	\$100
Postage	\$1,500	\$1,500	\$1,027	\$473
Printing & Binding	\$800	\$800	\$186	\$614
Insurance	\$6,650	\$6,650	\$6,193	\$457
Legal Advertising	\$1,000	\$1,000	\$902	\$98
Other Current Charges	\$700	\$700	\$534	\$166
Office Supplies	\$200	\$200	\$88	\$112
Property Taxes	\$35	\$35	\$0	\$35
Dues, Licenses, & Subscriptions	\$175	\$175	\$175	\$0
Total Administrative	\$44,960	\$44,960	\$47,439	(\$2,479)

Maintenance

Property Insurance	\$400	\$400	\$370	\$30
Water & Sewer	\$2,500	\$2,500	\$2,517	(\$17)
Electric Expense	\$25,432	\$25,432	\$22,336	\$3,096
Irrigation Repairs	\$3,000	\$3,000	\$1,164	\$1,836
Retention Ponds/ROW Maintenance	\$163,045	\$163,045	\$169,101	(\$6,056)
Plant Replacement	\$2,500	\$2,500	\$0	\$2,500
Tree Trimming	\$1,000	\$1,000	\$0	\$1,000
Pressure Washing	\$4,000	\$4,000	\$5,909	(\$1,909)
Well Maintenance/Repairs	\$5,000	\$5,000	\$5,294	(\$294)
Contingency	\$2,500	\$2,500	\$941	\$1,559

Total Maintenance	\$209,377	\$209,377	\$207,631	\$1,746
Total Expenditures	\$254,337	\$254,337	\$255,070	(\$733)
Excess Revenues (Expenditures)	\$0		\$489	
Fund Balance - Beginning	\$0		\$81,312	
Fund Balance - Ending	\$0		\$81,800	

Indigo East
Community Development District
Debt Service Fund - Series 2016
For the Period Ended September 30, 2020

Adopted Budget	Prorated Thru 09/30/20	Actual Thru 09/30/20	Variance
-------------------	---------------------------	-------------------------	----------

Revenues:

Assessments - Tax Roll	\$87,581	\$87,581	\$87,764	\$183
Assessments - Prepayments	\$0	\$0	\$21,246	\$21,246
Interest	\$200	\$200	\$122	(\$78)

Total Revenues	\$87,781	\$87,781	\$109,131	\$21,350
-----------------------	-----------------	-----------------	------------------	-----------------

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	\$45,000	\$40,000	\$5,000
Interest - 5/1	\$22,800	\$22,800	\$22,316	\$484
Special Call - 5/1	\$0	\$0	\$15,000	(\$15,000)

Total Expenditures	\$115,600	\$115,600	\$125,116	(\$9,516)
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Excess Revenues (Expenditures)	(\$27,819)	(\$15,984)
---------------------------------------	-------------------	-------------------

Fund Balance - Beginning	\$115,944	\$148,866
---------------------------------	------------------	------------------

Fund Balance - Ending	\$88,125	\$132,881
------------------------------	-----------------	------------------

Indigo East
Community Development District
Capital Reserves Fund

For the Period Ended September 30, 2020

	Adopted Budget	Prorated Thru 09/30/20	Actual Thru 09/30/20	Variance
<u>Revenues:</u>				
Interest	\$10,000	\$10,000	\$5,904	(\$4,096)
Total Revenues	\$10,000	\$10,000	\$5,904	(\$4,096)
<u>Expenditures:</u>				
Capital Outlay	\$0	\$0	\$20,847	(\$20,847)
Total Expenditures	\$0	\$0	\$20,847	(\$20,847)
Excess Revenues (Expenditures)	\$10,000		(\$14,944)	
Fund Balance - Beginning	\$498,011		\$497,943	
Fund Balance - Ending	\$508,011		\$483,000	

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	\$1	\$1	\$56
Total Revenues	\$4,389	\$46,453	\$95,048	\$86,378	\$5,520	\$6,133	\$7,225	\$3,372	\$453	\$587	\$1	\$1	\$255,559
Expenditures:													
Administrative													
Supervisor Fee	\$0	\$1,000	\$0	\$0	\$1,000	\$0	\$0	\$1,000	\$0	\$0	\$1,000	\$0	\$4,000
FICA Expense	\$0	\$61	\$0	\$0	\$61	\$0	\$0	\$61	\$0	\$0	\$61	\$0	\$245
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	\$208	\$208	\$2,700
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	\$1,500	\$0	\$0	\$2,775	\$0	\$10,925
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	\$604	\$604	\$7,244
Information Technology	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$1,000
Telephone	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Postage	\$211	\$229	\$1	\$68	\$228	\$8	\$3	\$49	\$12	\$7	\$75	\$134	\$1,027
Printing & Binding	\$3	\$1	\$45	\$30	\$3	\$45	\$1	\$1	\$15	\$0	\$0	\$41	\$186
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	\$149	\$902
Other Current Charges	\$44	\$44	\$42	\$44	\$45	\$45	\$46	\$45	\$44	\$46	\$46	\$46	\$534
Office Supplies	\$0	\$0	\$28	\$0	\$1	\$28	\$0	\$0	\$3	\$0	\$0	\$28	\$88
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	\$12,622	\$7,829	\$3,032	\$1,037	\$3,734	\$1,121	\$4,596	\$3,892	\$2,070	\$1,362	\$4,853	\$1,292	\$47,439
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	\$219	\$220	\$2,517
Electric Expense	\$1,790	\$1,892	\$1,790	\$1,877	\$1,936	\$1,816	\$1,972	\$1,790	\$1,853	\$1,976	\$1,790	\$1,853	\$22,336
Irrigation Repairs	\$0	\$0	\$0	\$330	\$0	\$0	\$0	\$0	\$466	\$0	\$368	\$0	\$1,164
Retention Ponds/ROW Maintenance	\$10,195	\$10,195	\$10,195	\$10,195	\$24,139	\$19,677	\$10,195	\$10,195	\$10,195	\$10,195	\$10,195	\$33,529	\$169,101
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	\$5,909	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,909
Well Maintenance/Repairs	\$0	\$0	\$0	\$0	\$5,294	\$0	\$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	\$12,684	\$12,339	\$12,572	\$35,602	\$207,631
Total Expenditures	\$25,135	\$20,126	\$15,336	\$13,669	\$36,259	\$28,063	\$16,923	\$16,786	\$14,754	\$13,701	\$17,425	\$36,894	\$255,070
Excess Revenues (Expenditures)	(\$20,746)	\$26,328	\$79,712	\$72,709	(\$30,738)	(\$21,931)	(\$9,698)	(\$13,414)	(\$14,301)	(\$13,114)	(\$17,424)	(\$36,893)	\$489

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: SPECIAL CALL 5/1/20		(\$15,000)
CURRENT BONDS OUTSTANDING		\$1,030,000

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%