

*Indigo East
Community Development District*

Agenda

November 16, 2021

AGENDA

Indigo East

Community Development District

219 East Livingston Street, Orlando, Florida 32801
Phone: 407-841-5524 – Fax: 407-839-1526

November 9, 2021

Board of Supervisors
Indigo East Community
Development District

The Board of Supervisors of the Indigo East Community Development District will meet on **Tuesday, November 16, 2021 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. Approval of Minutes of the August 17, 2021 Meeting
- V. Consideration of Agreement with Grau & Associates to Provide Auditing Services for Fiscal Year 2021
- VI. Ratification of Agreement with Foundation Services of Central Florida, Inc. for Stormwater System Repair
- VII. Staff Reports
 - A. Attorney
 - B. District Manager
 1. Approval of Check Register
 2. Balance Sheet and Income Statement
- 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 August 17, 2021 Board of Supervisors meeting. The minutes are enclosed for your review.

The fifth order of business is consideration of Agreement with Grau & Associates to Provide Auditing Services for Fiscal Year 2021. A copy of the agreement is enclosed for your review.

The sixth order of business is ratification of Agreement with Foundation Services of Central Florida, Inc. for Stormwater System Repair. A copy of the agreement 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.

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

LOCALiQ

The Gainesville Sun | The Ledger
Daily Commercial | Ocala StarBanner
News Chief | Herald-Tribune

PO Box 631244 Cincinnati, OH 45263-1244

PROOF OF PUBLICATION

Indigo East Cdd-Gms-Cf
219 E Livingston ST
Orlando FL 32801-1508

STATE OF FLORIDA, COUNTY OF MARION

The Star Banner, a newspaper printed and published in the city of Ocala, and of general circulation in the County of Marion, State of Florida, and personal knowledge of the facts herein state and that the notice hereto annexed was Published in said newspapers in the issue dated:

09/14/2021

and that the fees charged are legal.

Sworn to and subscribed before on 09/14/2021

Legal Clerk

Notary, State of WI, County of Brown

My commission expires

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SARAH BERTELSEN
Notary Public
State of Wisconsin

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 2022 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 16, 2021
February 15, 2022
May 17, 2022
August 16, 2022

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.indigoeastcdd.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 1-800-955-8770, 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
Sept 14, 2021 No. 6287494

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, August 17, 2021 at 9:00 a.m. at Circle Square Commons, 8395 SW 80th Street, Ocala, FL.

Present and constituting a quorum were:

John Gysen	Chairman
Frank DiPiero	Vice Chairman
Terrance Solan	Assistant Secretary
Harold Brouillard	Assistant Secretary
Cynthia LaFrance	Assistant Secretary

Also present were:

George Flint	District Manager
Gerald Colen	District Counsel
Rachel Wagoner	Colen & Wagoner
Kevin Reali	Stearns Waver Miller Weissler

FIRST ORDER OF BUSINESS

Roll Call

Mr. Flint called the meeting to order. Five members of the Board were present at the meeting, constituting a quorum.

SECOND ORDER OF BUSINESS

Public Comment Period

Mr. Flint: This is for people that live in Indigo East. Although it is public comment, so you don't have to live in Indigo East but it would be on issues related to Indigo East. Are there any public comments at this point? Hearing none,

THIRD ORDER OF BUSINESS

Notice for Meeting

Mr. Flint: The notice of the meeting was provided in the agenda book and was advertised in the Ocala Star Banner as required by statute.

FOURTH ORDER OF BUSINESS

Approval of Minutes of the May 18, 2021 Meeting

Mr. Flint: Those minutes are in your agenda package. Did the Board have any comments or corrections to the minutes? Hearing no changes to the minutes I would ask for a motion to approve them.

On MOTION by Mr. DiPiero, seconded by Ms. LaFrance, with all in favor, the Minutes of the May 18, 2021 Meeting, were approved.

FIFTH ORDER OF BUSINESS

Public Hearing

Mr. Flint: Is there a motion to open the public hearing?

On MOTION by Mr. Brouillard, seconded by Mr. Solan, with all in favor, the Opening of the Public Hearing, was approved.

Mr. Flint: Are there any members of the public for Indigo East that want to provide comments on the proposed budget or assessments? Hearing no comments, we will close the public comment portion of the public hearing and will bring it back to the Board.

A. Consideration of Resolution 2021-07 Adopting the Fiscal Year 2022 Budget and Relating to the Annual Appropriations

Mr. Flint: This budget starts on October 1, 2021. You all approved a proposed budget at your last meeting and set today as the date, place, and time of the public hearing. The general fund has updated the actuals through the end of June for the current year and estimated the last three months of the fiscal year. We did make a couple changes from what you saw at your last meeting. One is the retention pond right of way maintenance. That number has been increased to \$169,162 and that is a result of us being out in the landscape maintenance. We have to increase that cost by 5%. The contractor is asking for a 3-year agreement with a 5% increase each year. There is a 45-day termination provision in there. If we decide after this year that you want to bid it again or switch, we can do that without cause. We solicited bids from 4 landscape companies and Earthscapes is the recommended contractor. They are also the current provider of those services. The other change is in pressure washing. The last version of this we had \$6,500 in there and that would only cover the north part of the CDD and now that we have the south included, we have doubled that number. Of course we will solicit quotes for that before the work is actually done. We did need to increase that. That work is projected to be done in the October-November time

frame. We did a little bit earlier last year in July, normally we would do it in the fall. We are recommending we wait until October-November to do that work. Other than that, the budget is pretty much the same. We have had to use some carry forward surplus to balance the budget with some of these increases which is not a problem in the current year but we will need to monitor that and determine whether there needs to be an adjustment in future years in your per unit annual assessment amount. Any questions or comments from the Board on the resolution or the budget?

Mr. DiPiero: Is this strictly for the general fund or is this for the whole thing here?

Mr. Flint: It is the whole thing. Let me also point out, I handed out a revised page 8 for the debt service fund and the only difference between what you have in your agenda and what I have handed out is that there were two prepayments that were not reflected. The version in your agenda has 187 units and what I handed out has 185 units. There were two additional units that chose to prepay the outstanding debt service. That is the difference there.

Mr. DiPiero: Regarding the capital reserve fund I see you have \$106,000 allotted for resurfacing. Are you going to be resurfacing this year?

Mr. Flint: We will bring it back to the Board at your meeting before we do anything, but we are recommending that the first phase of the resurfacing happen this year. We have identified some road segments that would be the top priority that this number is based on.

Mr. DiPiero: Great, thank you!

Mr. Flint: Any other questions from the Board?

On MOTION by Mr. Gysen, seconded by Mr. Brouillard, with all in favor, Resolution 2021-07 Adopting the Fiscal Year 2022 Budget and Relating to the Annual Appropriations, was approved.

B. Consideration of Resolution 2021-08 Imposing Special Assessments and Certifying an Assessment Roll

Mr. Flint: This resolution imposes the assessments that are associated with the budget you just approved. This budget will be attached to the resolution as well as the assessment roll reflecting the individual parcels within the District and their per unit O&M debt amounts. Are there any questions on the resolution? Hearing none,

On MOTION by Ms. LaFrance, seconded by Mr. Solan, with all in favor, Resolution 2021-08 Imposing Special Assessments and Certifying an Assessment Roll, was approved.

On MOTION by Mr. Gysen, seconded by Mr. DiPiero, with all in favor, the Closing of the Public Hearing, was approved.

SIXTH ORDER OF BUSINESS

Consideration of Memorandum Finalizing Operation and Maintenance of Indigo East

Mr. Flint: This is a memo that summarizes the actions necessary for the CDD and HOA to clean up ownership of certain parcels so that the HOA is owning and maintaining what they were intended to own and the CDD is owning and maintaining what they are intending to own and maintain. We have Mr. Kevin Reali here with Stearns Weaver Miller and he has been working with the developer, the HOA, and the CDD on cleaning up these issues. He has provided you with the memo in your agenda as well as the slides summarizing the maps.

Mr. Reali: The slides will be here so you can follow along as well. I do have the presentation queued up but our IT has stepped out so I can't bring it onto the screen just yet. For the record for you George, I am Kevin Reali and I work with OTO and have been working with the CDD and the HOA to complete this. The pictures will come up once the AV gentleman comes back. The first few slides are just text so I will walk through those.

Mr. Flint: Are there any residents of Indigo East here in the audience? Hearing none, go ahead.

Mr. Reali: To give an overview, the memo that was put into the notice packet you all have goes over the number of transfers of land, essentially from one entity to another to complete turnover. As George said, the goal is that the entity who maintains the property is the entity that owns the property and that is not the case everywhere right now. That is normal when development in a CDD or HOA is finishing up because the developer owns the property. The developer works with the CDD to develop the property and once that development is done, ownership is transferred to the CDD so they can perpetually maintain the property. On the first slide I say challenges and that is for lack of a better word. This is not overly complicated but it may seem like there are more steps involved than necessary and that is just because there are a lot of entities involved and there will be one auditing, we will talk about that in the early plats. Those are AA, BB and GG in the northern part of Indigo. They had some conflicting language in there so there is some redundant

transfers that we are recommending just so there are no questions on the ownerships in those parcels. What we will be asking for from the Board is to give power to the Chairman to execute four deeds that will come from the Indigo East CDD. The vast majority of the deeds will go to the Indigo East CDD and then to execute a pair of easements that we will talk about. As stated, the goal here is to convey and transfer property. Most of the property in the memo as exhibit A, the vast majority is being transferred to the CDD. This is mostly roadways and drainage areas and open space. All of the DRAs and most of the space within the community itself and the open space, and the DRAs themselves. DRAs are drainage areas and are very important because the CDD does maintain those. There is also the dog park and walking trail in the northern part of Indigo that we are proposing be transferred to the Homeowner's Association. We will come to a map later, but there is a buffer along the external portions of Indigo East that the Master Association would like to maintain so there would be a transfer associated with that. The amenity centers would be transferred to an amenity provider. That is how I will read the case today. The amenity center transfer is one of those transfers that I will talk about. Redundant transfers, the plats for the northern part of Indigo convey certain items to the CDD and certain areas on the plat. Conveyances on a plat are sufficient to transfer ownership for municipalities. They are insufficient for an HOA. For example, if a plat says, "This is dedicated to the Indigo East Owners Association." Without a deed, that hasn't happened. The CDD fits somewhere in the middle because the CDD is quasi-governmental. This isn't creating much of an issue because the parts involved here agree on who is supposed to own what. We didn't want to leave any inconsistencies. Additionally, there was inconsistent language in the plat. The plat would say, for example with the dog park, that it is reserved for ownership for the developer to create it and own it but to also attempt to convey it. What we are proposing is that we have both entities convey the property via a quick claim deed. The way a quick claim deed works is you are only giving up the ownership that you have. If you have an ownership, you are not giving any ownership. It sounds very silly and it is certainly something created by lawyers so I understand it is silly to explain it that way. The idea here being that OTO and the Indigo CDD on certain tracts will both execute a quick claim deed and we will know for sure and there will be no argument on who owns it. There isn't a dispute, and this is why we are proposing it this way because the only person who can decide who owns it would be a court. Since there is no dispute, it seems silly to go to a court and argue when there is no dispute. We are proposing if you all agree, that the proper entities we are suggesting and should own the

property then this is a belt and suspenders approach. I will pause here to see if the Board has any questions. I hope that is sufficient. I am happy to entertain questions before we get into which properties we are talking about. Seeing none, the four deeds that Indigo East CDD will transfer are: the Clubhouse parcel will go to the amenity provider. This is a redundant transfer. There is already a deed that shows the amenity provider owns that. We are going to redundantly transfer that so that in the chain of title it is clear that there is no question that the amenity provider owns it. Tract G, which is the dog park and trail, is also a redundant transfer. This one will go to the Indigo East Owners Association. The next one is the lift station. This one is already a deed that shows as being owned by the Bay Laurel CDD and this is a redundant transfer. The last one, and probably the most important because it is not a redundant transfer, is the external buffer. This is along 80th and 80th and 90th. The southern part is all owned by OTO right now because nothing has been turned over, but in the northern part we are requesting a transfer so the Master Association can own and maintain basically the perimeter landscaping which will benefit the CDD to the extent that the CDD doesn't have to maintain that anymore, but it is something we are requesting that is not a redundant transfer. To go over the four deeds, the first deed is the Clubhouse parcel. This is in the northern portion of Indigo East. It is the portion within that larger open area that the remainder will be owned by the Indigo CDD as drainage retention. The next is tract G, which is the park in the northern part. It is in the Unit GG plat. It is north of the clubhouse parcel. Just a little bit in off of 8th. Lift station number 16 is perhaps the least controversial of anything we are proposing here because there is already a deed that shows Bay Laurel owns this but we are transferring this redundantly. There is a picture in the back of your packet and at the end of the presentation I will pull that up. It shows the balance of the external buffer but as far as the CDD is concerned, the area here is the only area that would be transferred because OTO would be transferring the buffer on the southern portion of Indigo East. In consideration of the transfers it is important to note that there is no consideration in changing hands for any of the parties. The Indigo East CDD will get many more acres of land going in than going out even if there was something going out. One of the things that would be executed along with the deeds just to make sure that all of the parties have given consideration would be an agreement that agrees that Indigo East CDD received more acreage and that the Master HOA consideration is that they want to own that land for the ability to maintain it consistently throughout the community. Shifting gears now to the easements. Are there any questions on any of the transfers? Seeing none. There are two easements

that are being requested as well. The first is tract V1 and it is very near to us here. It is north of 80th and is the drainage retention area that is across the road on the northern part of Indigo East. This was developed as part of Indigo East and the intent here is to execute an easement agreement that will allow On Top of the World to expand that drainage easement at their own cost, and that the goal would be to have a cost share agreement based on volume so what we would do is have the engineers calculate how much volume that the CDD is theoretically sending to the drainage area. That calculation would be based on the engineering that has already been done at Indigo. It wouldn't be new; it would be pulling up that calculation. For whatever development that OTO does just north of this, they would calculate it and then add the two together making them the denominator, then each party would pay the percentage based on their portion that they put into the retention area which would be the numerator. The important thing for the CDD to understand is that the goal that we will work with CDD counsel with is for this to not cost the CDD anything and On Top of the World will bear those expenses. The pro rata rate that On Top of the World would pay to the CDD would work as you all would have your cost based on whatever contract you have based on maintenance in that area, and then that percentage based on the calculation would be sent to On Top of the World who would pay the CDD and it would be a line item of revenue on your budget. I want to make very clear that I can't make an opinion here, but the maintenance cost would increase marginally, you are going to have more area to mow, but the drainage going into the property would likely create a scenario where your maintenance goes up incrementally but the funds coming from On Top of the World should more than cover that so there could be potential for a net gain for the CDD. That would of course depend on whatever the contract was for maintenance. The next easement, and I will go to the picture first and come back, is the entrance on the south of Indigo. This is off of 90th street. The open area there that you all are probably familiar with is that commercial parcel that will be developed at some point. When that gets developed, it is going to require access. What On Top of the World is asking for on the southern part is for an easement agreement to allow construction of that access. How that would be designed would be based on county and FDOT standards. We don't have a design to propose now. There is also potential for 79th Avenue to be extended south to go down towards 200. If that happens, and this is all theoretical, but if that road is extended there would need to be a signal there. The easement agreement that is being asked for would allow development of that area to construct an entrance or access to a commercial parcel and to construct the signal. All of those

things would be dictated by design standards of FDOT and the county however their transportation engineers require it. Rather than asking for a specific construction plan because we don't know what that is going to be, we are asking for an easement to be able to do that at some point in the future. The other thing to note here on the southern part is that eventually and theoretically if there was a commercial parcel developed and theoretically a roadway, at that point the maintenance responsibilities would be transferred to either FDOT or the county, more than likely it would be the county but it is possible it could be FDOT. Once built, the right to maintain that would exist for whatever entity is going to maintain. That is unknown right now but it is more likely than not to be municipality. Again, this would all be at On Top of the World's expense. Like any commercial development or road improvements, it would have to come at the cost of the developer in those situations. It is expected that it will be Marion County to maintain after the intersection is improved but it is possible to be FDOT. In conclusion, what we are asking the Board to do is pass a resolution that will give the Chairman of the Board the ability to execute the deeds and consideration agreement and the easements. This picture on the last page I wanted to put it all together because much of it deals with the northern part of Indigo East, which given the shape of Indigo is lopsided here. Just because of the plats in the north being different than the south and the south doesn't have any conflicting language and On Top of the World owns those. On Top of the World will simply deed all of that area directly to the CDD and we don't have any of the redundant transfers. It is worth showing the B1 area, which is the orange in the bottom left, which is the northwest portion of Indigo East. Of course the pink is the transportation and access easement to the south of Indigo. The green is the buffer that the Master Association would like to maintain.

Mr. DiPiero: So, the green is the patch of land along the side of 80th Avenue?

Mr. Reali: On 80th Avenue and a little on 80th street and 90th street. There is nothing showing on the commercial parcel, but you can look above the pink area and there is a little green there. It is relatively thin just by the way the lots are positioned.

Mr. DiPiero: And everything in green is to be taken care of by the Master Association?

Mr. Reali: The Master Association would own and maintain those yes.

Mr. Solan: Currently you maintain the north entrance all the way down to Hibiscus Park. I don't see a color there.

Mr. Reali: Are you talking about to the east of the entrance?

Mr. Solan: On this side here. On 80th street. Up to the entrance. Currently you are maintaining a section all the way down.

Mr. Reali: The reason that no transfer was proposed there was because the lots go so close to the roadway. If the Board would like that area added I don't think that the Master HOA would have an issue adding that in.

Mr. Flint: The HOA is maintaining that area. That is not proposed to change.

Mr. Reali: Given how thin it is there, it is basically just a shrub that is maintained and it didn't seem necessary to include it. Any other questions? Thank you.

Mr. Flint: Thanks, Kevin. Basically what we would like if the Board is comfortable with the recommended actions, we would like a motion to authorize the chair to execute the referenced deeds and easements that have been described here. Is there a motion to that effect?

On MOTION by Mr. DiPiero, seconded by Mr. Solan, with all in favor, Authorizing the Chairman to Execute the Referenced Deeds and Easements as described above, was approved.

SEVENTH ORDER OF BUSINESS

Consideration of Agreement with Earthscapes Unlimited, Inc. to Provide Landscape Maintenance Services

Mr. Flint: This would start on October 1st and the price has increased to about 5%, it is \$128,000. They are asking for a 3-year agreement and year two and three would also increase by 5%. They are being hit hard by the change in minimum wage. The difficulty in getting workers is a result of COVID-19 and all of the other issues that are affecting many other employers. We did bid this out, we believe that Earthscapes is the best option for the District. For consistency, it is who the HOA also uses. There is some consistency in the community. Are there any questions on the agreement?

Mr. DiPiero: I have one. On exhibit 'A' where it has the scope of the work, I don't see anything in there where it talks about trimming the hedges. They do take care of that, right?

Mr. Flint: Is Phil here? They do it once a year as part of the scope. If it is not in here, we can make sure it is included.

Mr. DiPiero: I would like to make sure that is put in there.

Mr. Flint: Are there any other comments or questions? Hearing none,

On MOTION by Mr. Gysen, seconded by Ms. LaFrance, with all in favor, the Addendum to Agreement with Earthscapes Unlimited Inc., to Provide Landscape Maintenance Services, Including Hedge Trimming, was approved.

EIGHTH ORDER OF BUSINESS

Ratification of Proposal with Earthscapes Unlimited, Inc. for Well Check Valve Installation

Mr. Flint: There were check valves that had to be replaced. This was related to your irrigation system. This was work that was required in order to get the irrigation system back up and operating. Based on the recommendation of Phillip Hisey, I executed this agreement to get the work completed. It is in the amount of \$2,621.45. Are there any questions on the agreement? If not, is there a motion to ratify that?

On MOTION by Ms. LaFrance, seconded by Mr. DiPiero, with all in favor, the Proposal with Earthscapes Unlimited Inc., for Well Check Valve Installation, was ratified.

NINTH ORDER OF BUSINESS

Ratification of Work Authorization with Dewberry for Annual Engineer's Report

Mr. Flint: When the District issued bonds, the Master Trust Indenture requires that annually the engineer inspects the District's infrastructure and reviews the budget and insurance policy to make sure that the infrastructure is being adequately maintained. You can see this agreement in your agenda. Due to the statutory deadline to get the work completed, I executed this and am asking the Board to ratify that action. Again, it is a requirement by your Master Trust Indenture that this be done annually, and it was due by July 1st. I executed the agreement in advance to this meeting and I am asking the Board to ratify that action.

On MOTION by Mr. DiPiero, seconded by Mr. Solan, with all in favor, the Work Authorization with Dewberry for Annual Engineer's Report, was ratified.

TENTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Mr. Flint: Gerry, do you have anything from counsel?

Mr. Colen: No, I have nothing further.

Mr. Flint: Are there any questions for the attorney? Hearing none,

B. District Manager

1. Approval of Check Register

Mr. Flint: You have the approval of the Check Register for the general fund and payroll from May 12 through August 9, 2021. Your total is \$43,993.43. Are there any questions on this?

On MOTION by Mr. Gysen, seconded by Mr. Brouillard, with all in favor, the Check Register, totaling \$43,993.43, was approved.

2. Balance Sheet and Income Statement

Mr. Flint: We have also provided you with the annual unaudited financial statements through June 30th. There is no action required by the Board, but if you have any questions, we can discuss those. We are slightly over 100% collected on our on-roll assessments. Our administrative costs are under our prorated budget as well as our maintenance costs are under our prorated budget. Are there any questions on the financials?

3. Approval of Fiscal Year 2022 Meeting Schedule

Mr. Flint: The Board is required to approve an annual meeting schedule. We have prepared a recommended schedule that is consistent with your past practice of meeting in November, February, May, and August at 9:00 a.m. in this location. You can change this if you would like, or if you would like to keep the same practice, a motion to approve this meeting schedule would be in order.

On MOTION by Mr. Solan, seconded by Mr. Gysen, with all in favor, the Fiscal Year 2022 Meeting Schedule, was approved.

ELEVENTH ORDER OF BUSINESS

Other Business

Mr. Flint: Were there any other business items the Board wanted to discuss that was not on the agenda?

Ms. LaFrance: The street sign at the corner of 79th Terrace Road is very difficult to read. It looks like the paint is peeling, and it either needs to be replaced or repaired and I am not sure which.

Mr. DiPiero: It is sun-bleached so it is hard to read.

Mr. Flint: What intersection is that?

Ms. LaFrance: It is on the corner of 79th Terrace Road.

Mr. Flint: Okay, we will get that replaced.

TWELTH ORDER OF BUSINESS

Supervisors Request

Mr. Flint: Anything else? Hearing none,

THIRTEENTH ORDER OF BUSINESS

Adjournment

The meeting was adjourned.

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

Secretary / Assistant Secretary

Chairman / Vice Chairman

SECTION V



Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

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September 22, 2021

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, 2021. 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, 2021. 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 2021 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 AT C/O GOVERNMENTAL MANAGEMENT SERVICES – CENTRAL FLORIDA, LLC, 219 EAST LIVINGSTON STREET ORLANDO, FLORIDA 32801, OR RECORDREQUEST@GMSCFL.COM, PH: (407) 841-5524.

Our fee for these services will not exceed \$3,700 for the September 30, 2021 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.

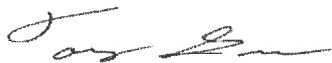
The District may terminate this agreement, with or without consent, upon thirty (30) days written notice of termination to Grau & Associates. Upon any termination of this agreement, Grau & Associates shall be entitled to payment of all work and/or services rendered up until the date of the notice of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

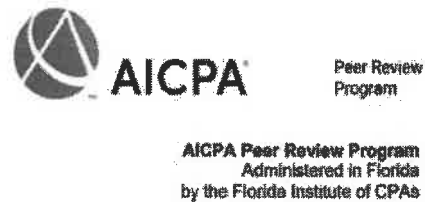
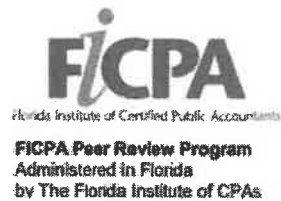
RESPONSE:

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

By: _____

Title: _____

Date: _____



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 VI

**AGREEMENT FOR THE PROVISION OF STORMWATER SYSTEM REPAIR
SERVICES BETWEEN INDIGO EAST COMMUNITY DEVELOPMENT DISTRICT
AND FOUNDATION SERVICES OF CENTRAL FLORIDA, INC.**

This Agreement (the "Agreement") is made and entered into this ____ day of October, 2021, by and between the following parties:

Indigo East Community Development District, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, being situated in Marion County, Florida, and whose mailing address is 219 East Livingston Street, Orlando, Florida 32801 (the "District"); and

Foundation Services of Central Florida, Inc., a Florida corporation whose address is 4265 NW 44th Ave, Ocala, Florida 34482 (the "Contractor").

RECITALS

WHEREAS, the District was established for the purpose of planning, financing, constructing, operating and/or maintaining public infrastructure, including stormwater management systems; and

WHEREAS, the District has a need to retain an independent contractor to provide the labor and materials necessary to repair a portion of the District's stormwater system as described herein in the attached **Exhibit A**, which is incorporated herein by reference (the "Services"); and

WHEREAS, Contractor represents that it is licensed, qualified and capable of providing the Services, and desires to contract with the District to do so in accordance with the terms of this Agreement; and

WHEREAS, the District and Contractor warrant and agree that they have all right, power and authority to enter into and be bound by this Agreement.

NOW, THEREFORE, in consideration of the recitals, agreements, and mutual covenants contained herein, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged by the parties, the parties agree as follows:

SECTION 1. RECITALS. The recitals so stated are true and correct and by this reference are incorporated into and form a material part of this Agreement.

SECTION 2. DESCRIPTION OF WORK AND SERVICES.

- A. The Contractor agrees to provide the labor, tools and materials necessary for the provision of the Services, including clean-up of the District's property upon the conclusion of same, all in accordance with the terms of this Agreement and the attached **Exhibit A**.

- B.** Contractor shall be solely responsible for the means, manner and methods by which its duties, obligations and responsibilities are met to the satisfaction of the District and in accordance with this Agreement. While providing the Services identified in this Agreement, the Contractor shall assign such staff as may be required, and such staff shall be responsible for coordinating, expediting, and controlling all aspects to assure completion of the Services. Contractor shall use industry best practices and procedures when carrying out the Services.
- C.** This Agreement grants to Contractor the right to enter the lands that are subject to this Agreement, for those purposes described in this Agreement, and Contractor hereby agrees to comply with all applicable laws, rules, ordinances and regulations affecting the provision of the Services.
- D.** The Contractor shall report directly to the District Manager or his designee. Contractor shall use all due care to protect the property of the District, its residents and landowners from damage and shall repair any damage resulting from Contractor's activities and work within twenty-four (24) hours.

SECTION 3. COMPENSATION; TERM.

- A.** As compensation for completion of the Services, excluding the procurement of any necessary governmental and/or regulatory permits that are required to complete the Services, the District agrees to pay the Contractor in accordance with the amounts indicated in **Exhibit A**. The Contractor shall invoice the District upon completion of the Services and the District shall remit payment to the Contractor within thirty (30) days of receipt of such an invoice, or within such earlier time as provided by the Prompt Payment Act.
- B.** If the District should desire additional work or services not provided in **Exhibit A**, the Contractor agrees to negotiate in good faith to undertake such additional work or services. Upon successful negotiations, the parties shall agree in writing to a work order, addendum, addenda, or change order to this Agreement, and the Contractor shall perform such additional work or services as if described and delineated in this Agreement.
- C.** The District may require, as a condition precedent to making any payment to the Contractor, that all subcontractors, material men, suppliers or laborers be paid and require evidence, in the form of Lien Releases or partial Waivers of Lien, to be submitted to the District by those subcontractors, material men, suppliers or laborers, and further require that the Contractor provide an Affidavit relating to the payment of said indebtedness. Further, the District shall have the right to require, as a condition precedent to making any payment, evidence from the Contractor, in a form satisfactory to the District, that any indebtedness of the Contractor, as to services to the District, has been paid and that the Contractor has met all of the obligations with regard to the withholding and payment of taxes, Social Security payments, Workmen's Compensation, Unemployment Compensation contributions, and similar payroll deductions from the wages of employees.

SECTION 4. WARRANTY. The Contractor warrants to the District that all materials furnished under this Agreement shall be new, and that all services and materials shall be of good quality, free from faults and defects. In addition to all manufacturer warranties for materials purchased for purposes of this Agreement, the Services, including labor and materials, provided by the Contractor pursuant to this Agreement shall be warranted for ninety (90) days from the date of the final acceptance of the Services by the District.

SECTION 5. TERMINATION. The District agrees that the Contractor may terminate this Agreement for cause by providing fifteen (15) days written notice of termination to the District; provided, however, that the District shall be provided a reasonable opportunity to cure any failure under this Agreement. The Contractor agrees that the District may terminate this Agreement immediately for cause by providing written notice of termination to the Contractor. The District shall provide fifteen (15) days written notice of termination without cause. Upon any termination of this Agreement, and as the Contractor's sole and exclusive remedy for any termination hereunder, the Contractor shall be entitled to payment for all Services rendered up until the effective termination of this Agreement, subject to whatever claims or off-sets the District may have against the Contractor.

SECTION 6. INSURANCE.

- A. The Contractor shall, at its own expense, maintain insurance during the performance of the Services under this Agreement, with limits of liability not less than the following:

Workers Compensation	statutory
General Liability	
<i>Bodily Injury (including contractual)</i>	\$1,000,000/\$2,000,000
<i>Property Damage (including contractual)</i>	\$1,000,000/\$2,000,000
Automobile Liability (if applicable)	
<i>Bodily Injury and Property Damage</i>	\$1,000,000

- B. The District, its staff, consultants and supervisors shall be named as an additional insured. The Contractor shall furnish the District with the Certificate of Insurance evidencing compliance with this requirement. No certificate shall be acceptable to the District unless it provides that any change or termination within the policy periods of the insurance coverages, as certified, shall not be effective within thirty (30) days of prior written notice to the District. Insurance coverage shall be from a reputable insurance carrier, licensed to conduct business in the State of Florida, and such carrier shall have a Best's Insurance Reports rating of at least A-VII.
- C. If the Contractor fails to have secured and maintained the required insurance, the District has the right (without any obligation to do so, however), to secure such required insurance in which event, the Contractor shall pay the cost for that required insurance and shall furnish, upon demand, all information that may be required in connection with the

District's obtaining the required insurance.

SECTION 7. INDEMNIFICATION.

- A. Contractor, its employees, agents and subcontractors shall defend, hold harmless and indemnify the District and its supervisors, officers, staff, representatives and agents against any claims, damages, liabilities, losses and costs, including, but not limited to, reasonable attorneys' fees, to the extent caused by the acts or omissions of Contractor, and other persons employed or utilized by Contractor in the performance of this Agreement or the Services performed hereunder up to the amount of One Million Dollars (\$1,000,000.00). By executing this Agreement, Contractor agrees such indemnification amount bears a reasonable commercial relationship to the Agreement.
- B. Obligations under this section shall include the payment of all settlements, judgments, damages, liquidated damages, penalties, forfeitures, back pay awards, court costs, arbitration and/or mediation costs, litigation expenses, attorney fees, paralegal fees and expert witness fees (incurred in court, out of court, on appeal, or in bankruptcy proceedings) as ordered.

SECTION 8. COMPLIANCE WITH GOVERNMENTAL REGULATION. The Contractor shall keep, observe, and perform all requirements of applicable local, state, and federal laws, rules, regulations, or ordinances. If the Contractor fails to notify the District in writing within five (5) days of the receipt of any notice, order, required to comply notice, or a report of a violation or an alleged violation, made by any local, state, or federal governmental body or agency or subdivision thereof with respect to the services being rendered under this Agreement or any action of the Contractor or any of its agents, servants, employees, or materialmen, or with respect to terms, wages, hours, conditions of employment, safety appliances, or any other requirements applicable to provision of services, or fails to comply with any requirement of such agency within five (5) days after receipt of any such notice, order, request to comply notice, or report of a violation or an alleged violation, the District may terminate this Agreement, such termination to be effective immediately upon the giving of notice of termination.

SECTION 9. LIENS AND CLAIMS. The Contractor shall promptly and properly pay for all labor employed, materials purchased, and equipment hired by it to perform under this Agreement. The Contractor shall keep the District's property free from any materialmen's or mechanic's liens and claims or notices in respect to such liens and claims, which arise by reason of the Contractor's performance under this Agreement, and the Contractor shall immediately discharge any such claim or lien. In the event that the Contractor does not pay or satisfy such claim or lien within three (3) business days after the filing of notice thereof, the District, in addition to any and all other remedies available under this Agreement, may terminate this Agreement to be effective immediately upon the giving of notice of termination.

SECTION 10. LIMITATIONS ON GOVERNMENTAL LIABILITY. Nothing in this Agreement shall be deemed as a waiver of the District's sovereign immunity or the District's limits of liability as set forth in Section 768.28, *Florida Statutes* or other law, and nothing in this Agreement shall inure to the benefit of any third party for the purpose of allowing any claim

which would otherwise be barred under such limitations of liability or by operation of law.

SECTION 11. NO THIRD PARTY BENEFICIARIES. This Agreement is solely for the benefit of the formal parties hereto and no right or cause of action shall accrue upon or by reason hereof, to or for the benefit of any third party not a formal party hereto. Nothing in this Agreement expressed or implied is intended or shall be construed to confer upon any person or corporation other than the parties hereto any right, remedy or claim under or by reason of this Agreement or any provisions or conditions hereof; and all of the provisions, representations, covenants and conditions herein contained shall inure to the sole benefit of and shall be binding upon the parties hereto and their respective representatives, successors and assigns.

SECTION 12. INDEPENDENT CONTRACTOR. In all matters relating to this Agreement, the Contractor shall be acting as an independent contractor. Neither the Contractor nor employees of the Contractor, if there are any, are employees of the District under the meaning or application of any Federal or State Unemployment or Insurance Laws or Old Age Laws or otherwise. The Contractor agrees to assume all liabilities or obligations imposed by any one or more of such laws with respect to employees of the Contractor, if there are any, in the performance of this Agreement. The Contractor shall not have any authority to assume or create any obligation, express or implied, on behalf of the District and the Contractor shall have no authority to represent the District as an agent, employee, or in any other capacity, unless otherwise set forth in this Agreement.

SECTION 13. FINAL AGREEMENT. This instrument shall constitute the final and complete expression between the District and Contractor relating to the subject matter of this Agreement.

SECTION 14. AMENDMENTS. Amendments to and waivers of the provisions contained in this Agreement may be made only by an instrument in writing which is executed by both the District and Contractor.

SECTION 15. AUTHORIZATION. The execution of this Agreement has been duly authorized by the appropriate body or official of the District and Contractor, both the District and Contractor have complied with all the requirements of law, and both the District and Contractor have full power and authority to comply with the terms and provisions of this Agreement.

SECTION 16. NOTICES. All notices, requests, consents and other communications under this Agreement ("Notices") shall be in writing and shall be hand delivered, mailed by First Class Mail, postage prepaid, or sent overnight delivery service, to the parties, as follows:

A. If to District:

Indigo East CDD
219 East Livingston Street
Orlando, Florida 32801
Attn: District Manager

With a copy to:

Gerald Colen, District Counsel
Colen and Wagoner, P.A.

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 the Contractor has any questions regarding the application of Chapter 119, *Florida Statutes*, to the Contractor's duty to provide public records relating to this Agreement, please contact the District's Custodian of Public Records, George Flint by phone at (407) 841-5524, by email at gflint@gmscfl.com, or by mail at 219 East Livingston Street, Orlando, Florida 32801.

Section 20. Compliance with E-Verify System.

(a) The Contractor shall comply with and perform all applicable provisions and requirements of Section 448.095, *Florida Statutes* and Section 448.09(1), *Florida Statutes*. Accordingly, beginning on the Effective Date, to the extent required by Section 448.095, *Florida Statutes*, the Contractor shall enroll with and use the United States Department of Homeland Security's E-Verify system to verify the work authorization status of all newly hired employees. The District may terminate this Agreement immediately for cause if there is a good faith belief that the Contractor has knowingly violated Section 448.091, *Florida Statutes*.

(b) If the Contractor anticipates entering into agreements with a subcontractor for the work, Contractor will not enter into the subcontractor agreement without first receiving an affidavit from the subcontractor regarding compliance with Section 448.095, *Florida Statutes*, and stating that the subcontractor does not employ, contract with, or subcontract with an unauthorized alien. Contractor shall maintain a copy of such affidavit for the duration of the agreement and provide a copy to the District upon request. In the event that the District has a good faith belief that a subcontractor has knowingly violated Section 448.095, *Florida Statutes*, but the Contractor has otherwise complied with its obligations hereunder, the District shall promptly notify the Contractor. The Contractor agrees to immediately terminate the agreement with the subcontractor upon notice from the District. Further, absent such notification from the District, the Contractor or any subcontractor who has a good faith belief that a person or entity with which it is contracting has knowingly violated Section 448.09(1), *Florida Statutes*, shall promptly terminate its agreement with such person or entity.

(c) By entering into this Agreement, the Contractor represents that no public employer has terminated a contract with the Contractor under Section 448.095(2)(c), *Florida Statutes*, within the year immediately preceding the date of this Agreement.

SECTION 21. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Agreement shall not affect the validity or enforceability of the remaining portions of this Agreement, or any part of this Agreement not held to be invalid or unenforceable.

1756 N. Belcher Rd.
Clearwater, FL 33765

B. If to the Contractor: Foundation Services of Central Florida, Inc.
4265 NW 44th Ave
Ocala, Florida 34482

Except as otherwise provided in this Agreement, any Notice shall be deemed received only upon actual delivery at the address set forth above. Notices delivered after 5:00 p.m. (at the place of delivery) or on a non-business day, shall be deemed received on the next business day. If any time for giving Notice contained in this Agreement would otherwise expire on a non-business day, the Notice period shall be extended to the next succeeding business day. Saturdays, Sundays, and legal holidays recognized by the United States government shall not be regarded as business days. Counsel for District and counsel for Contractor may deliver Notice on behalf of the District and Contractor. Any party or other person to whom Notices are to be sent or copied may notify the other parties and addressees of any change in name or address to which Notices shall be sent by providing the same on five (5) days written notice to the parties and addressees set forth in this Agreement.

SECTION 17. ENFORCEMENT OF AGREEMENT. In the event that either the District or Contractor is required to enforce this Agreement by court proceedings or otherwise, then the substantially prevailing party shall be entitled to recover all fees and costs incurred, including reasonable attorneys fees, paralegal fees, expert witness fees, and costs for trial, alternative dispute resolution, or appellate proceedings.

SECTION 18. CONTROLLING LAW AND VENUE. This Agreement and the provisions contained in this Agreement shall be construed, interpreted, and controlled according to the laws of the State of Florida. Venue shall be in Sarasota County, Florida.

SECTION 19. PUBLIC RECORDS. Contractor understands and agrees that all documents of any kind provided to the District in connection with this Agreement may be public records, and, accordingly, Contractor agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to Section 119.0701, *Florida Statutes*. Contractor acknowledges that the designated public records custodian for the District is **George Flint** ("Public Records Custodian"). Among other requirements and to the extent applicable by law, the Contractor 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 the Contractor 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 Contractor'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 the Contractor, the Contractor shall destroy any

SECTION 22. HEADINGS FOR CONVENIENCE ONLY. The descriptive headings in this Agreement are for convenience only and shall neither control nor affect the meaning or construction of any of the provisions of this Agreement.

SECTION 23. COUNTERPARTS. This Agreement may be executed in any number of counterparts, each of which when executed and delivered shall be an original; however, all such counterparts together shall constitute, but one and the same instrument.

SECTION 24. NEGOTIATION AT ARM'S LENGTH. This Agreement has been negotiated fully between the parties as an arm's length transaction. The parties participated fully in the preparation of this Agreement and received the advice of counsel. In the case of a dispute concerning the interpretation of any provision of this Agreement, all parties are deemed to have drafted, chosen and selected the language, and the doubtful language will not be interpreted or construed against any party.

SECTION 25. ASSIGNMENT. Neither party may assign this Agreement or any monies to become due hereunder without the prior written approval of the other party.

[SIGNATURES ON NEXT PAGE]

IN WITNESS WHEREOF, the parties hereto have signed this Agreement to be effective on the day and year first written above.

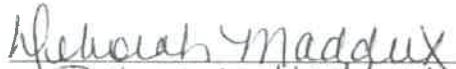
WITNESS:


By: Tricia L. Adams

INDIGO EAST CDD


District Manager

WITNESS:


By: Deborah Maddux

FOUNDATION SERVICES OF
CENTRAL FLORIDA, INC.


By: Darryl Hampy
Its: President

Exhibit A: Proposal

EXHIBIT A



Foundation Services

4265 Northwest 44th Ave., Ocala, Florida 34482

PHONE: 352.622.9218

TOLL FREE: 866.622.3723

FAX: 352.732.5459

www.FoundationServicesCF.com

QUALITY FROM THE UNDERGROUND UP.

State Certified Contractor CB-CA59697

OTOW – Colen Built Development LLC
8435 SW 80th Street
Ocala, FL 34481
Email: cw_howard@colenbuilt.net

September 13, 2021
Revision Date: October 1, 2021

PROPOSAL

SITE/PROJECT: OTOW DRA 7 INDIGO EAST

We propose to do the following work \$2,600.00.

Pump Open Chimney

- Pump MOB: \$650.00
- 10 C.Y.S. at \$195.00 per C.Y.

We propose to do the following work for the lump sum cost of: \$6,200.00.

- Mobilize Equipment
- Build Ramp / Access area from vacant lot to work area.
- Excavate and Backfill areas as required
- Replace all excavated material and import additional material as necessary; Quote includes 10 C.Y.S.
- Regrade access area; Quote includes an area up to 20' wide.
- Sod disturbed area

Additional import material shall be at \$195.00 per C.Y.
This quote expires in 10 days.

NOTE: Quote includes up to 10 cubic yards, 10 Cubic Yards is approximate, final invoice based on actual quantity; with Load Tickets to be provided.

Total Estimated Cost: \$8,800.00

INSURANCE:

1. COMPREHENSIVE GENERAL LIABILITY	\$1,000,000.00
2. AUTO LIABILITY	\$1,000,000.00
3. WORKERS' COMPENSATION	STATUTORY

TERMS OF PAYMENT:

Deposit of TBD will be due prior to commencement.

Final payment will be made within 10 days of the invoice date, unless other arrangements have been made. Owner agrees to pay cost of collection should any action be taken to collect any/all amounts due and unpaid, to include court costs and/or attorney's fees. Owner shall be responsible for any/all deductibles and/or co-pays.

We appreciate the opportunity to quote and provide our services on this project. Should you have any questions regarding the contents of the proposal, please do not hesitate to contact us.

Respectfully submitted:



Robert Stephenson, General Manager
Foundation Services of Central Florida, Inc.

DATE 10-1-21

Accepted By: _____

DATE _____

THIS PROPOSAL IS TO BECOME AN INTEGRAL PART OF ANY
SUBCONTRACT OR PURCHASE ORDER YOU MAY ISSUE.



SECTION VII

SECTION B

SECTION 1

Indigo East

Community Development District

Summary of Invoices

August 10, 2021 to November 8, 2021

Fund	Date	Check No.'s	Amount
General Fund	8/20/21	1532 - 1533	\$ 11,111.38
	8/31/21	1534 - 1535	\$ 1,430.00
	9/16/21	1536 - 1538	\$ 18,469.84
	9/21/21	1539	\$ 470.00
	10/8/21	1540	\$ 5,000.00
	10/19/21	1541 - 1544	\$ 35,643.81
	10/26/21	1545 - 1546	\$ 8,900.00
			<hr/> \$ 81,025.03
Payroll	<u>August 2021</u>		
	Cynthia Lafrance	50229	\$ 184.70
	Frank Dipiero	50230	\$ 184.70
	Harold Brouillard	50231	\$ 184.70
	John Gysen	50232	\$ 200.00
	Terrance Solan	50233	\$ 184.70
			<hr/> \$ 938.80
			<hr/> \$ 81,963.83

INDIGO EAST - GENERAL FUND
BANK A INDIGO EAST CDD

CHECK DATE	VEND#	.....INVOICE.....	DATE	INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT
8/20/21	00047	8/09/21	67451	202107 320-53800-47300						EARTHSCAPES UNLIMITED INC.	*	10,195.13	10,195.13 001532
				MAINTENANCE JULY 21									
8/20/21	00019	8/01/21	221	202108 310-51300-34000						MANAGEMENT FEES AUGUST 21	*	603.67	
		8/01/21	221	202108 310-51300-34200						INFO TECHNOLOGY AUGUST 21	*	83.33	
		8/01/21	221	202108 310-51300-31300						DISSEMINATION AUGUST 21	*	208.33	
		8/01/21	221	202108 310-51300-51000						OFFICE SUPPLIES	*	.09	
		8/01/21	221	202108 310-51300-42000						POSTAGE	*	20.83	
										GOVERNMENTAL MANAGEMENT SERVICES			916.25 001533
8/31/21	00052	8/23/21	1998556	202107 310-51300-31100						ANNUAL ENGINEER REPORT	*	1,300.00	
										DEWBERRY ENGINEERS INC.			1,300.00 001534
8/31/21	00070	8/25/21	8816	202105 310-51300-31100						STAKING PROPERTY LINE	*	130.00	
										JCH CONSULTING GROUP, INC			130.00 001535
9/16/21	00039	9/10/21	14304	202109 300-15500-10000						FY22 GEN.LIAB/PUBLIC OFFC	*	7,169.00	
										EGIS INSURANCE ADVISORS, LLC			7,169.00 001536
9/16/21	00047	9/06/21	67886	202108 320-53800-47300						MAINTENANCE AUG 21	*	10,195.13	
										EARTHSCAPES UNLIMITED INC.			10,195.13 001537
9/16/21	00019	9/01/21	222	202109 310-51300-34000						MANAGEMENT FEES SEPT 21	*	603.67	
		9/01/21	222	202109 310-51300-34200						INFO TECHNOLOGY SEPT 21	*	83.33	
		9/01/21	222	202109 310-51300-31300						DISSEMINATION SEPT 21	*	208.33	
		9/01/21	222	202109 310-51300-51000						OFFICE SUPPLIES	*	27.71	
		9/01/21	222	202109 310-51300-42000						POSTAGE	*	3.57	
		9/01/21	222	202109 310-51300-42500						COPIES	*	179.10	
										GOVERNMENTAL MANAGEMENT SERVICES			1,105.71 001538

INDE INDIGO EAST MBYINGTON

INDIGO EAST - GENERAL FUND
BANK A INDIGO EAST CDD

CHECK DATE	VEND#	.....INVOICE DATE	INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
9/21/21	00066	9/08/21	140582	202109	310-51300-31100	REMEDATION SCOPE			GEO-TECHNOLOGIES, INC.	*	470.00	470.00 001539
10/08/21	00019	9/17/21	223	202110	310-51300-31700	FY22 ASSESSMENT ROLL CERT			GOVERNMENTAL MANAGEMENT SERVICES	*	5,000.00	5,000.00 001540
10/19/21	00067	10/01/21	84762	202110	310-51300-54000	SPECIAL DISTRICT FEE FY22			DEPARTMENT OF ECONOMIC OPPORTUNITY	*	175.00	175.00 001541
10/19/21	00040	10/13/21	1710	202110	320-53800-47300	270 BALES OF PINESTRAW			EVERGLADES PINESTRAW, INC.	*	1,088.10	1,088.10 001542
		10/13/21	1711	202110	320-53800-47300	120 BALES OF PINESTRAW				*	483.60	483.60 001543
		10/13/21	1712	202110	320-53800-47300	3083 BALES OF PINESTRAW				*	12,424.49	12,424.49 001544
		10/13/21	1713	202110	320-53800-47300	850 BALES OF PINESTRAW				*	3,425.50	3,425.50 001545
		10/13/21	1714	202110	320-53800-47300	1581 BALES OF PINESTRAW				*	6,371.43	6,371.43 001546
10/19/21	00047	10/11/21	68414	202109	320-53800-47300	MAINTENANCE SEPT 21			EARTHSCAPES UNLIMITED INC.	*	10,708.91	10,708.91 001547
10/19/21	00019	10/01/21	224	202110	310-51300-34000	MANAGEMENT FEES OCT 21				*	621.75	621.75 001548
		10/01/21	224	202110	310-51300-34200	WEBSITE ADMIN OCT 21				*	50.00	50.00 001549
		10/01/21	224	202110	310-51300-34100	INFO TECHNOLOGY OCT 21				*	66.67	66.67 001550
		10/01/21	224	202110	310-51300-31300	DISSEMINATION OCT 21				*	225.00	225.00 001551
		10/01/21	224	202110	310-51300-51000	OFFICE SUPPLIES				*	.18	.18 001552
		10/01/21	224	202110	310-51300-42000	POSTAGE				*	3.18	3.18 001553
10/26/21	00061	10/15/21	6	202110	310-51300-31300	AMORT SCH SER2016 11/1			GOVERNMENTAL MANAGEMENT SERVICES	*	100.00	100.00 001544
									DISCLOSURE SERVICES LLC			
									INDE INDIGO EAST MBYINGTON			

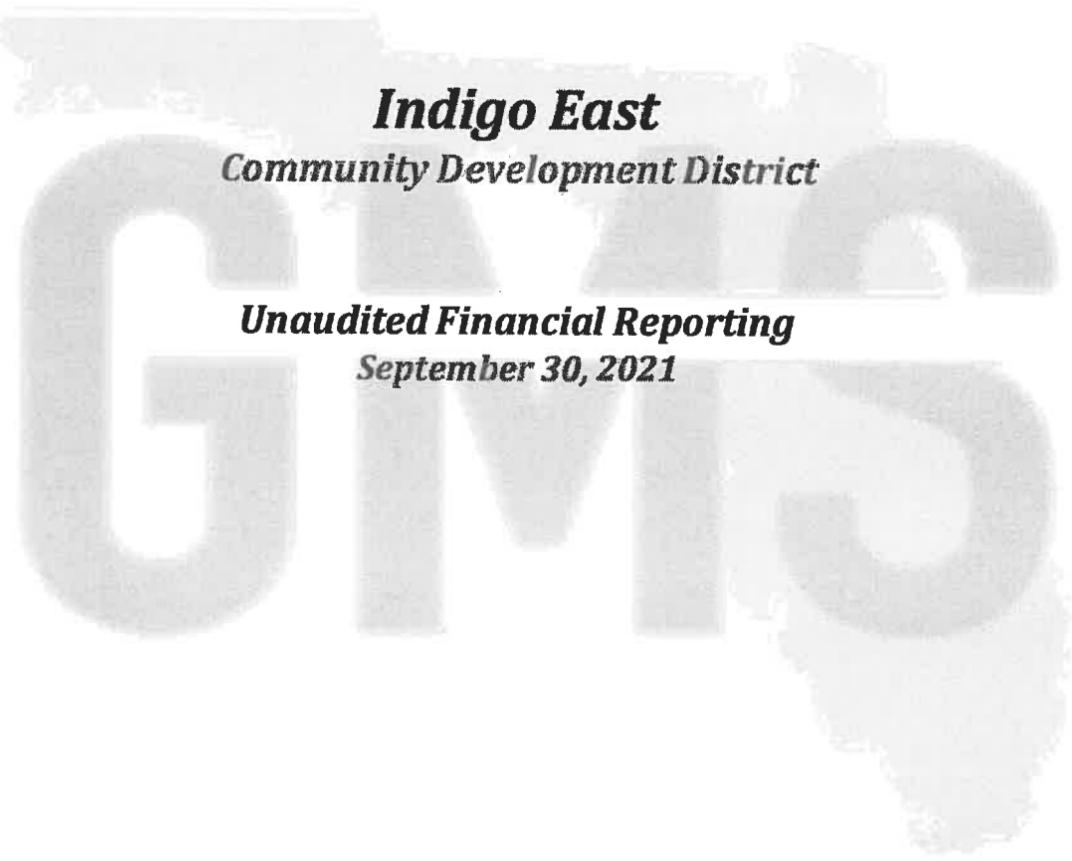
CHECK DATE	VEND#	.....INVOICE DATE	.....EXPENSED TO.... INVOICE YRMO DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
10/26/21	00071	10/19/21	4046	202110 320-53800-49000	EXCAVATE & BACKFILL AREA	*	8,800.00	
FOUNDATION SERVICES OF CENTRAL FL							8,800.00	001546

TOTAL FOR BANK A 81,025.03

TOTAL FOR REGISTER 81,025.03

INDE INDIGO EAST MBYINGTON

SECTION 2



Indigo East
Community Development District

Unaudited Financial Reporting
September 30, 2021

GMS

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

Indigo East
Community Development District
Combined Balance Sheet
September 30, 2021

	General Fund	Debt Service Fund	Capital Reserves Fund	Totals Governmental Funds
Assets:				
Cash				
Operating Account	\$ 131,089	\$ -	\$ -	\$ 131,089
Series 2016				
Reserve	\$ -	\$ 32,905	\$ -	\$ 32,905
Revenue	\$ -	\$ 88,212	\$ -	\$ 88,212
Prepayment	\$ -	\$ 15,260	\$ -	\$ 15,260
Investment				
State Board Administration	\$ -	\$ -	\$ 477,758	\$ 477,758
Accrued Interest Receivable	\$ -	\$ 190	\$ -	\$ 190
Prepaid Expenses	\$ 7,169	\$ -	\$ -	\$ 7,169
Due From General Fund	\$ -	\$ 1	\$ -	\$ 1
Total Assets	\$ 138,258	\$ 136,567	\$ 477,758	\$ 752,583
Liabilities:				
Accounts Payable	\$ 10,709	\$ -	\$ -	\$ 10,709
Due To Debt Service	\$ 1	\$ -	\$ -	\$ 1
Total Liabilities	\$ 10,710	\$ -	\$ -	\$ 10,710
Fund Balance:				
Unassigned	\$ 127,548	\$ -	\$ -	\$ 127,548
Assigned:				
Debt Service	\$ -	\$ 136,567	\$ -	\$ 136,567
Capital Reserve	\$ -	\$ -	\$ 477,758	\$ 477,758
Total Fund Balances	\$ 127,548	\$ 136,567	\$ 477,758	\$ 741,873
Total Liabilities & Fund Balance	\$ 138,258	\$ 136,567	\$ 477,758	\$ 752,583

Indigo East
Community Development District
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending September 30, 2021

	Adopted Budget	Prorated Budget Thru 09/30/21	Actual Thru 09/30/21	Variance
Revenues:				
Assessments - Tax Roll	\$ 254,337	\$ 254,337	\$ 255,133	\$ 796
Interest	\$ -	\$ -	\$ 20	\$ 20
Total Revenues	\$ 254,337	\$ 254,337	\$ 255,152	\$ 815
Expenditures:				
General & Administrative:				
Supervisor Fees	\$ 4,000	\$ 4,000	\$ 3,800	\$ 200
FICA Expense	\$ 306	\$ 306	\$ 230	\$ 77
Engineering	\$ 1,200	\$ 1,200	\$ 1,900	\$ (700)
Trustee Fees	\$ 2,050	\$ 2,050	\$ 2,020	\$ 30
Dissemination	\$ 2,700	\$ 2,700	\$ 2,600	\$ 100
Arbitrage	\$ 600	\$ 600	\$ 600	\$ -
Assessment Roll	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Attorney	\$ 6,000	\$ 6,000	\$ 1,045	\$ 4,955
Annual Audit	\$ 3,600	\$ 3,600	\$ 3,600	\$ -
Management Fees	\$ 7,244	\$ 7,244	\$ 7,244	\$ (0)
Information Technology	\$ 1,000	\$ 1,000	\$ 1,000	\$ 0
Telephone	\$ 100	\$ 100	\$ -	\$ 100
Postage	\$ 1,500	\$ 1,500	\$ 62	\$ 1,438
Printing & Binding	\$ 800	\$ 800	\$ 356	\$ 444
Insurance	\$ 6,815	\$ 6,815	\$ 6,503	\$ 312
Legal Advertising	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
Other Current Charges	\$ 700	\$ 700	\$ 610	\$ 90
Office Supplies	\$ 200	\$ 200	\$ 112	\$ 88
Property Taxes	\$ 35	\$ 35	\$ 15	\$ 20
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Total General & Administrative:	\$ 45,025	\$ 45,025	\$ 36,872	\$ 8,153
Operation and Maintenance				
Property Insurance	\$ 410	\$ 410	\$ 423	\$ (13)
Water Expense	\$ 2,500	\$ 2,500	\$ 2,651	\$ (151)
Electric Expense	\$ 25,432	\$ 25,432	\$ 22,560	\$ 2,872
Irrigation Repairs	\$ 2,925	\$ 2,925	\$ 215	\$ 2,710
Retention Ponds/ROW Maintenance	\$ 163,045	\$ 163,045	\$ 146,707	\$ 16,339
Plant Replacement	\$ 2,500	\$ 2,500	\$ -	\$ 2,500
Tree Trimming	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
Pressure Washing	\$ 6,500	\$ 6,500	\$ -	\$ 6,500
Well Maintenance/Repairs	\$ 5,000	\$ 5,000	\$ -	\$ 5,000
Contingency	\$ -	\$ -	\$ 2,770	\$ (2,770)
Total O&M Expenses:	\$ 209,312	\$ 209,312	\$ 175,327	\$ 33,986
Total Expenditures	\$ 254,337	\$ 254,337	\$ 212,199	\$ 42,139
Excess Revenues (Expenditures)	\$ (0)		\$ 42,954	
Fund Balance - Beginning	\$ -		\$ 84,594	
Fund Balance - Ending	\$ (0)		\$ 127,548	

Indigo East
Community Development District
Debt Service Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending September 30, 2021

	Adopted Budget	Prorated Budget Thru 09/30/21	Actual Thru 09/30/21	Variance
Revenues:				
Assessments - Tax Roll	\$ 85,312	\$ 85,312	\$ 85,770	\$ 458
Assessments - Prepayment	\$ -	\$ -	\$ 15,260	\$ 15,260
Interest Income	\$ 200	\$ 200	\$ 7	\$ (193)
Total Revenues	\$ 85,512	\$ 85,512	\$ 101,036	\$ 15,524
Expenditures:				
Special Call - 11/1	\$ 5,000	\$ 5,000	\$ 10,000	\$ (5,000)
Interest - 11/1	\$ 21,278	\$ 21,278	\$ 21,278	\$ -
Principal - 5/1	\$ 45,000	\$ 45,000	\$ 45,000	\$ -
Interest - 5/1	\$ 21,278	\$ 21,278	\$ 21,072	\$ 206
Total Expenditures	\$ 92,556	\$ 92,556	\$ 97,350	\$ (4,794)
Excess Revenues (Expenditures)	\$ (7,044)		\$ 3,686	
Fund Balance - Beginning	\$ 153,298		\$ 132,881	
Fund Balance - Ending	\$ 146,254		\$ 136,567	

Indigo East
Community Development District
Capital Reserve Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending September 30, 2021

	Adopted Budget	Prorated Budget Thru 09/30/21	Actual Thru 09/30/21	Variance
Revenues:				
Interest Income	\$ 5,000	\$ 5,000	\$ 757	\$ (4,243)
Total Revenues	\$ 5,000	\$ 5,000	\$ 757	\$ (4,243)
Expenditures:				
Capital Outlay	\$ -	\$ -	\$ 5,900	\$ (5,900)
Total Expenditures	\$ -	\$ -	\$ 5,900	\$ (5,900)
Excess Revenues (Expenditures)	\$ 5,000		\$ (5,143)	
Fund Balance - Beginning	\$ 503,897		\$ 482,901	
Fund Balance - Ending	\$ 508,897		\$ 477,758	

Indigo East
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Assessments - Tax Roll	\$ -	\$ 62,806	\$ 55,090	\$ 112,764	\$ 9,204	\$ 4,982	\$ 7,907	\$ 1,025	\$ 1,354	\$ 1	\$ -	\$ -	\$ 255,133
Interest	\$ 1	\$ 1	\$ 2	\$ 3	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 1	\$ 1	\$ 20
Total Revenues	\$ 1	\$ 62,807	\$ 55,092	\$ 112,766	\$ 9,207	\$ 4,984	\$ 7,909	\$ 1,027	\$ 1,355	\$ 3	\$ 1	\$ 1	\$ 255,152
Expenditures:													
General & Administrative:													
Supervisor Fees	\$ -	\$ -	\$ 800	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ -	\$ 3,800
FICA Expense	\$ -	\$ -	\$ 46	\$ -	\$ -	\$ 61	\$ -	\$ 61	\$ -	\$ -	\$ 61	\$ -	\$ 230
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 130	\$ -	\$ 1,300	\$ -	\$ 470	\$ 1,900
Trustee Fees	\$ -	\$ -	\$ 2,020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,020
Dissemination	\$ 308	\$ 208	\$ 208	\$ 208	\$ 208	\$ 208	\$ 208	\$ 208	\$ 208	\$ 208	\$ 208	\$ 208	\$ 2,600
Arbitrage	\$ -	\$ -	\$ -	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600
Assessment Roll	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Attorney	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,045	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,045
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 1,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,600
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage	\$ 3	\$ 1	\$ 2	\$ 5	\$ 2	\$ 7	\$ 5	\$ 2	\$ 11	\$ 1	\$ 21	\$ 4	\$ 62
Printing & Binding	\$ -	\$ -	\$ 73	\$ -	\$ -	\$ 29	\$ -	\$ -	\$ 74	\$ -	\$ -	\$ 179	\$ 356
Insurance	\$ 6,503	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,503
Legal Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Current Charges	\$ 60	\$ 43	\$ 61	\$ 46	\$ 43	\$ 45	\$ 47	\$ 44	\$ 51	\$ 53	\$ 51	\$ 66	\$ 610
Office Supplies	\$ 0	\$ 0	\$ 28	\$ 0	\$ 0	\$ 28	\$ -	\$ 0	\$ 28	\$ 0	\$ 0	\$ 28	\$ 112
Property Taxes	\$ -	\$ 15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Total General & Administrative:	\$ 12,737	\$ 954	\$ 3,925	\$ 1,546	\$ 2,940	\$ 4,710	\$ 947	\$ 2,133	\$ 1,960	\$ 2,249	\$ 2,028	\$ 1,642	\$ 36,872
Operation and Maintenance:													
Property Insurance	\$ 423	\$ -	\$ -	\$ 136	\$ 116	\$ 248	\$ 126	\$ 330	\$ 348	\$ 446	\$ 121	\$ 124	\$ 423
Water Expense	\$ 258	\$ 239	\$ 160	\$ 2,099	\$ 1,730	\$ 1,853	\$ 1,976	\$ 1,821	\$ 1,885	\$ 2,074	\$ 1,821	\$ 1,885	\$ 22,560
Electric Expense	\$ 1,935	\$ 1,725	\$ 1,756	\$ -	\$ -	\$ -	\$ 215	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 215
Irrigation Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Retention Ponds/ROW Maintenance	\$ 10,195	\$ 10,195	\$ 12,774	\$ 10,195	\$ 32,969	\$ 10,195	\$ 8,693	\$ 10,195	\$ 10,195	\$ 10,195	\$ 10,195	\$ 10,709	\$ 146,707
Plant Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tree Trimming	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pressure Washing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Well Maintenance/Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,270	\$ 500	\$ -	\$ -	\$ -	\$ 2,770
Total O&M Expenses:	\$ 12,812	\$ 13,150	\$ 14,690	\$ 12,430	\$ 34,815	\$ 12,286	\$ 11,011	\$ 14,616	\$ 12,928	\$ 12,715	\$ 12,137	\$ 12,718	\$ 175,327
Total Expenditures	\$ 25,549	\$ 13,114	\$ 18,615	\$ 14,976	\$ 37,755	\$ 17,004	\$ 11,958	\$ 16,748	\$ 11,968	\$ 14,964	\$ 14,165	\$ 14,660	\$ 211,199
Excess Revenues (Expenditures)	\$ (25,549)	\$ 49,693	\$ 36,477	\$ 98,790	\$ (28,548)	\$ (12,022)	\$ (4,049)	\$ (15,722)	\$ (12,633)	\$ (14,962)	\$ (14,164)	\$ (14,359)	\$ 42,954

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: PRINCIPAL PAYMENT 5/1/20 Prepayment		(\$15,000)
LESS: PRINCIPAL PAYMENT 11/1/20 Prepayment		(\$10,000)
LESS: PRINCIPAL PAYMENT 5/1/21		(\$45,000)
CURRENT BONDS OUTSTANDING		\$975,000

INDIGO EAST

COMMUNITY DEVELOPMENT DISTRICT Assessment Receipt Schedule FY2021

MAINTENANCE

Gross Assessments \$270,572.00
Certified Net Assessments \$254,337.68
100%

Date	ACH	Gross Assessment Received	Collection Fee	Commissions Paid	Interest Income	Net Assessments Received
11/3/20	ACH	\$ 5,727.36	\$ 114.55	\$ -	\$ -	\$5,612.81
11/20/20	ACH	\$ 13,731.99	\$ 274.64	\$ -	\$ -	\$13,457.35
11/25/20	ACH	\$ 44,628.59	\$ 892.57	\$ -	\$ -	\$43,736.02
12/11/20	ACH	\$ 51,494.42	\$ 1,029.89	\$ -	\$ -	\$50,464.53
12/18/20	ACH	\$ 4,720.33	\$ 94.41	\$ -	\$ -	\$4,625.92
1/8/21	ACH	\$ 78,529.29	\$ 1,570.59	\$ -	\$ -	\$76,958.70
1/13/21	ACH	\$ 21,885.26	\$ 437.71	\$ -	\$ -	\$21,447.55
1/22/21	ACH	\$ 14,650.43	\$ 293.01	\$ -	\$ -	\$14,357.42
2/3/21	ACH	\$ -	\$ -	\$ -	\$ 61.05	\$61.05
2/25/21	ACH	\$ 9,329.90	\$ 186.60	\$ -	\$ -	\$9,143.30
3/12/21	ACH	\$ 5,067.64	\$ 101.35	\$ -	\$ -	\$4,966.29
3/23/21	Deposit	\$ -	\$ -	\$ -	\$ 15.47	\$15.47
4/2/21	ACH	\$ 1,690.72	\$ 33.81	\$ -	\$ -	\$1,656.91
4/23/21	ACH	\$ 6,377.69	\$ 127.55	\$ -	\$ -	\$6,250.14
5/13/21	ACH	\$ -	\$ -	\$ -	\$ 11.61	\$11.61
5/26/21	ACH	\$ 1,033.83	\$ 20.68	\$ -	\$ -	\$1,013.15
6/18/21	ACH	\$ 1,381.23	\$ 27.62	\$ -	\$ -	\$1,353.61
7/23/21	ACH	\$ -	\$ -	\$ -	\$ 0.90	\$0.90
Total Collected		\$ 260,248.68	\$ 5,204.98	\$ -	\$ 89.03	\$ 255,132.73
Percentage Collected		100%				

DEBT SERVICE

Gross Assessments \$90,757.00
Certified Net Assessments \$85,311.58
100%

Date	ACH	Gross Assessment Received	Collection Fee	Commissions Paid	Interest Income	Net Assessments Received
11/3/20	ACH	\$ 3,542.34	\$ 70.85	\$ -	\$ -	\$3,471.49
11/20/20	ACH	\$ 3,244.07	\$ 64.88	\$ -	\$ -	\$3,179.19
11/25/20	ACH	\$ 15,757.07	\$ 315.14	\$ -	\$ -	\$15,441.93
12/11/20	ACH	\$ 17,147.34	\$ 342.95	\$ -	\$ -	\$16,804.39
12/18/20	ACH	\$ 2,317.20	\$ 46.34	\$ -	\$ -	\$2,270.86
1/8/21	ACH	\$ 17,147.42	\$ 342.95	\$ -	\$ -	\$16,804.47
1/13/21	ACH	\$ 9,268.79	\$ 185.38	\$ -	\$ -	\$9,083.41
1/22/21	ACH	\$ 5,004.60	\$ 100.09	\$ -	\$ -	\$4,904.51
2/3/21	ACH	\$ -	\$ -	\$ -	\$ 19.67	\$19.67
2/25/21	ACH	\$ 5,398.85	\$ 107.98	\$ -	\$ -	\$5,290.87
3/12/21	ACH	\$ 2,170.91	\$ 43.42	\$ -	\$ -	\$2,127.49
4/2/21	ACH	\$ 1,348.01	\$ 26.96	\$ -	\$ -	\$1,321.05
4/23/21	ACH	\$ 3,036.05	\$ 60.72	\$ -	\$ -	\$2,975.33
5/13/21	ACH	\$ -	\$ -	\$ -	\$ 5.80	\$5.80
5/26/21	ACH	\$ 619.28	\$ 12.39	\$ -	\$ -	\$606.89
6/18/21	ACH	\$ 1,491.68	\$ 29.83	\$ -	\$ -	\$1,461.85
7/23/21	ACH	\$ -	\$ -	\$ -	\$ 0.78	\$0.78
Total Collected		\$ 87,493.61	\$ 1,749.88	\$ -	\$ 26.25	\$85,769.98
Percentage Collected		101%				