Indigo East Community Development District

Agenda

August 15, 2023

AGENDA

Community Development District

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

August 9, 2022

Board of Supervisors Indigo East Community Development District

The Board of Supervisors of the Indigo East Community Development District will meet on Tuesday, August 16, 2022 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 May 16, 2023 Meeting
- V. Public Hearing
 - A. Consideration of Resolution 2023-07 Adopting the Fiscal Year 2024 Budget and Relating to the Annual Appropriations
 - B. Consideration of Resolution 2023-08 Imposing Special Assessments and Certifying an Assessment Roll
- VI. Consideration of Resolution 2023-09 Designating an Assistant Treasurer of the District
- VII. Ratification of Dewberry Work Authorization for Annual Engineer's Report
- VIII. Review and Acceptance of Annual Engineer's Report
 - IX. Staff Reports
 - A. Attorney
 - B. District Manager
 - 1. Approval of Check Register
 - 2. Balance Sheet and Income Statement
 - 3. Approval of Fiscal Year 2024 Meeting Schedule
 - X. Other Business
 - XI. Supervisors Requests
- XII. Adjournment

George Flint
George S. Flint
District Manager

SECTION III

News Chief | Herald-Tribune

PO Box 631244 Cincinnati, OH 45263-1244

PROOF OF PUBLICATION

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

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

07/25/2023, 08/02/2023

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

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Indigo East CDD Notice of Public

Hearing

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INDIGO EAST COMMUNITY DEVELOPMENT DISTRICT

NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2023/2024 BUDGET; NOTICE OF PUBLIC HEARING TO CONSIDER THE IMPOSITION OF OPERATIONS AND MAINTENANCE SPECIAL ASSESSMENTS, ADOPTION OF AN ASSESSMENT ROLL, AND THE LEVY, COLLECTION, AND ENFORCEMENT OF THE SAME; AND NOTICE OF REGULAR BOARD OF SUPERVISORS' MEETING.

Upcoming Public Hearings, and Regular Meeting

The Board of Supervisors ("Board") for the Indigo East Community Development District ("District") will hold the following two public hearings and a regular meeting:

DATE:

August 15, 2023 9:00 AM

TIME: LOCATION:

Circle Square Commons Cultural Center 8395 SW 80th St. Ocala, FL 34481

The first public hearing is being held pursuant to Chapter 190, Florda Statutes, to receive public comment and objections on the District's proposed budget ("Proposed Budget") for the fiscal year beginning October 1, 2023 and ending September 30, 2024 ("Fiscal Year 2023/2024"). The second public hearing is being held pursuant to Chapters 190 and 197, Florida Statutes, to consider the imposition of operations and maintenance special assessments ("O&M Assessments") upon the lands located within the District, to fund the Proposed Budget for Fiscal Vear 2023/2024'to consider the adoption of an assessment roll; and, to provide for the levy, collection, and enforcement of assessments. At the conclusion of the hearings, the Board will, by resolution, adopt a budget and levy O&M Assessments as finally approved by the Board. A Board meeting of the District will also be held where the Board may consider any other District business.

Description of Assessments

The District imposes O&M Assessments on benefitted property within the District for the purpose of funding the District's general administrative, operations, and maintenance budget and providing the funds necessary to pay debt service on outstanding bonds as reflected in the District's debt service budget. A geographic depiction of the property potentially subject to the proposed O&M Assessments is identified in the map attached hereto, The table below shows the schedule of the proposed O&M Assessments, which are subject to change at the hearing:

Land Use	Total # of Units	ERU Factor	Proposed Annual O&M Assessment (including collection costs / early payment discounts)
Single Family	605 Units	1.00	\$587,18 Per Unit

The proposed O&M Assessments as stated include collection costs and/or early payment discounts, which Marion County ("County") may impose on assessments that are collected on the County tax bill. Moreover, pursuant to Section 197.3652(4), Florida Statutes, the lien amount shall serve as the "maximum rate" authorized by law Co&M Assessments, such that no assessment hearing shall be held or notice provided in future years unless the assessments are proposed to be increased or another criterion within Section 197.3632(4), Florida Statutes, is met, Note that the O&M Assessments do not include any debt service assessments previously levied by the District and due to be collected for Fiscal Year 2023/2024.

For Fiscal Year 2023/2024, the District intends to have the County tax collector collect the assessments imposed on certain developed property, and will directly collect the assessments imposed on the remaining benefitted property by sending out a bill prior to, or during, November 2023. It is important to pay your assessment because failure to pay will cause a tax certificate to be issued against the property which may result in loss of title, or for direct billed assessments, may result in a foreclosure action, which also may result in a loss of title. The District's decision to collect assessments on the tax roll or by direct billing does not preclude the District from later electing to collect those or other assessments in a different manner at a future time.

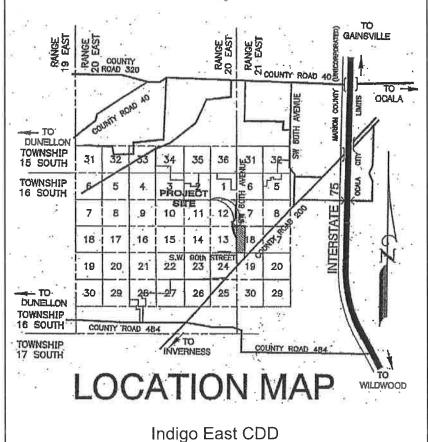
Additional Provisions

The public hearings and meeting are open to the public and will be conducted in accordance with the provisions of Florida law. A copy of the Proposed Budget, proposed assessment roll, and the agenda for the hearings and meeting may be obtained at the offices of the District Manager, located at 219 E. Livingston Street, Orlando, Florida 32801, Ph: (407) 841-5524 ("District Manager's Office"), during normal business hours. The public hearings and meeting may be continued to a date, time, and place to be specified on the record at the hearings or meeting. There may be occasions when staff or board members may participate by speaker telephone.

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

Please note that all affected property owners have the right to appear at the public hearings and meeting, and may also file written objections with the District Manager's Office within twenty days of publication of this notice. Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearings or meeting is advised that person will need a record of proceedings and that accordingly, the person may need to ensure that a verbalim 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



Marion County, Florida

SECTION IV

MINUTES OF MEETING INDIGO EAST COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Indigo East Community Development District was held on Tuesday, **May 16, 2023** at 9:00 a.m. at Circle Square Commons, 8395 SW 80th Street, Ocala, FL.

Present and constituting a quorum:

John Gysen Chairman

Cynthia LaFranceVice ChairpersonTerry SolanAssistant SecretaryHarold BrouillardAssistant SecretaryBob HutsonAssistant Secretary

Also present were:

George Flint District Manager

Guy WoolbrightOTOWAndy JorgensenOTOWBo SteppColen BuiltKristin FingerColen Built

FIRST ORDER OF BUSINESS

Roll Call

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

SECOND ORDER OF BUSINESS

Public Comment Period

Mr. Flint: Next is the public comment period. This is an opportunity for any members of the public to provide comment to the Board on anything on the agenda or not on the agenda that they would like to bring to the Board's attention. I just see Candler Board members and staff here, so we will go ahead and move on.

THIRD ORDER OF BUSINESS

Notice for Meeting

Mr. Flint: The meeting notice was published in the Ocala Star Banner, and you see the affidavit of publication in your agenda, indicating the meeting advertised for today, May 16th, 2023.

FOURTH ORDER OF BUSINESS

Approval of Minutes of the February 21, 2023 Meeting

Mr. Flint: The next item is approval of the February 21st, 2023 meeting minutes. Did the Board have any comments or corrections to those?

Mr. Gysen: The only comment I have is on Page 4, where it says "Mr. Gysen", but I believe it was Mr. Hutson that said that.

Mr. Flint: Okay, any other comments or corrections? If not, is there a motion to approve the minutes as amended?

On MOTION by Ms. LaFrance, seconded by Mr. Brouillard, with all in favor, the Minutes of the February 21st, 2023 Meeting, were approved as amended.

FIFTH ORDER OF BUSINESS

Consideration of Resolution 2023-05 Approving the Proposed Fiscal Year 2024 Budget and Setting a Public Hearing

Mr. Flint: Each year, the Board is required to approve a proposed budget by June 15th and set the public hearing for its final adoption. We are recommending that you set the hearing for your August 15th, 2023 meeting at 9:00 a.m. at this location. Exhibit A attached to the resolution is the proposed budget. This is not binding on the Board, but if there is contemplated to be any increases in the per unit assessment, we would want to identify that today. Then at the public hearing, you could go down but couldn't go higher than what we have included in the proposed budget. Otherwise, the individual line items can be adjusted. The assessments could be lowered back down from whatever they are in the proposed budget and other changes can be made as needed. As far as the proposed budget, it's attached as Exhibit A. We have a couple of changes, and one is that where it says "Revenue", it should be "intergovernmental" contributions, not "intra", so that change will be made for the record. We are showing a transfer-out of \$25,000 to the Capital

Reserve, and we need to reflect that as being transferred in the Capital Reserve fund on page 10. I'd like to have those changes reflected. As far as the budget goes on the "administrative expenses", we are showing increases in the management-related fees. Everyone knows that inflation is driving labor and material costs higher, so we are seeking increases in the associated line items for management. When we originally hired, it was a package deal with Bay Laurel, Indigo, and Candler, so we discounted these fees, and they are still significantly lower than our other Districts. You're not approving that today, but that is in here. We've allowed for an increase in liability insurance policy, and again, we won't know what that will be until closer to the start of next fiscal year. On our Operating & Maintenance side, there is a small increase in the right-of-way maintenance, and that is primarily related to a 2.5% increase in pine straw going into the next fiscal year. The insurance, I believe, we've allowed for a 15% increase, and that is anticipated to go up fairly significantly. That is only a \$260 increase in the actual line item. We've included a contingency of \$10,000 and a transfer-out to Capital Reserve of \$25,000. For the last several years, we've been using fund balance cash to balance the budget. If you look at the current year, the budget was adopted using \$33,470 of carry-forward surplus to balance, and you see that in the first column on the first page up in "Revenue." We can't really use cash anymore to balance, we're showing an ending fund balance of \$83,758. Our estimated operating reserve is about \$77,000. We can't use cash going forward because we are pretty close to hitting what our operating reserve requirement is. So, this budgeting includes the proposed increase from \$447 per unit to \$587 per unit. That's a combination of incremental adjustments to your landscape costs and other operating costs, including a small contingency, a transfer out to capital reserve, and eliminating cash to balance the fund. Are there any questions on the proposed budget? Again, you are not approving the budget today, you're just approving the proposed budget. At the August meeting, you would hold the public hearing for final approval. If you do approve this proposed budget, there would be a mailed notice that would have to go out 30 days before the public hearing to all of the homeowners within Indigo, letting them know the date place and time of the hearing and the proposed increase. Any questions?

Ms. LaFrance: So, the increase is \$140. There's no other way that we can get around that, correct?

Mr. Flint: The landscaping is one of your biggest costs, and we bid that out every couple of years. We are going into the second year of the contract, and we bid it out last year. Your capital

reserve, we haven't been transferring money into that for the last several years. We need to start doing that again because we are going to actually be doing some repaving. You don't have the cash to be able to balance with the cash reserves any longer. We still have enough for an operating reserve, but you really don't want to go below that. I don't know that there's a lot of options, you could eliminate the transfer to capital reserve, we could get rid of the contingency. It's a pretty tight budget. Any other comments, questions, or discussion?

On MOTION by Mr. Gysen, seconded by Mr. Hutson, with all in favor, Resolution 2023-05 Approving the Proposed Fiscal Year 2024 Budget and Setting a Public Hearing, was approved.

SIXTH ORDER OF BUSINESS

Consideration of Resolution 2023-06 Establishing Bank Account Signatories

Mr. Flint: We went back and reviewed the records, and we are just matching up our bank account signers to authorization from the Board. This resolution authorizes the Treasurer, Assistant Treasurers, and the Secretary as signers on your operating account. Right now the Treasurer and Secretary—I'm the Secretary—and then the Treasurer for the District are the signers. We are just documenting that in this resolution, it's not really impacting anything other than just documenting what we are already doing. Rather than putting specific names in here, it's easier to put the position because every time you make a change in your officers, we would have to change the resolution if we had specific names. Any questions or comments? Is there a motion then to approve?

On MOTION by Mr. Hutson, seconded by Ms. LaFrance, with all in favor, Resolution 2023-06 Establishing Bank Account Signatories, was approved.

SEVENTH ORDER OF BUSINESS

Consideration of Proposal from D&D Asphalt Paving and Repair

Mr. Flint: This is for milling and repaving. This proposal is dated with an expiration date of March 21st; however the contractor has been contacted and they have agreed to extend their price. There are 3 sections of roadway that are identified here. My understanding is that Andy Jorgenson is here with Colen Built. He facilitated getting this proposal. This contractor is the contractor that OTOW uses for all their repaving and a lot if their new construction. They've been out in the past and believe that D&D is going to be the most competitive as far as pricing goes.

The first 2 sections of roadway are the oldest sections within Indigo. The 3rd section, I understand, there is a hydraulic stain on the road, but otherwise the road is in good condition. He would actually recommend that the milling and repaving of Southwest 77th be deferred at this time because it's really just an aesthetic issue. The only thing that's not included in here are the risers for the manholes, and there's an estimate of \$3,500 for that cost. Andy is here if there's any questions on the proposal or any discussion from the Board. Our recommendation would be to just do the first 2 and then add \$3,500 for the risers. That makes it \$106,267. Any questions or comments? Is there a motion then to approve?

On MOTION by Mr. Solan, seconded by Mr. Gysen, with all in favor, the Proposal from D&D Asphalt Paving and Repair, was approved.

Mr. Flint: We will get an agreement drafted for that work. We also want to thank Andy and the others from Colen Built in facilitating getting those proposals.

EIGHTH ORDER OF BUSINESS

Staff Reports

A. Attorney

There being no comments, the next item followed.

B. District Manager

1. Approval of Check Register

Mr. Flint: You have the approval of the chest register from January 1st through March 31st, 2023 for the General Fund and the Board Pay for \$79,798.42. Any questions on the check register?

Ms. LaFrance: Yes, on page 2, the very last entry where it says, "Candler Hills East CDD". The check is written for \$2,000; I think that's a typo isn't it?

Mr. Flint: Yes, that should be "Indigo". The fees are the same though. The check is going to the trustee at US Bank, but it would be the same dollar amount for Candler and Indigo for the trustee fees. Actually, I will have to check on that. It may be that Candler paid and we are reimbursing them for 50% of the cost. I think that is actually the case. Either way, I will change the name or leave it.

Ms. LaFrance: Thank you.

On MOTION by Ms. LaFrance, seconded by Mr. Huston, with all in favor, Check Register, was approved.

2. Balance Sheet and Income Statement

Mr. Flint: You have the unaudited financial statements through March 31st, and then you have the combined balance sheet reflecting each of the funds. Then you have the statement of Revenue and Expenditures for each fund. At this point at the end of March, we collected \$233,000 of the \$254,000 certified for collections on the tax roll. We are at about 92% collected. The balance of that may have come in since March 31st. If not, it will come in from the tax certificate sales. Your administrative costs are slightly over the prorated budget, and that is primarily attorney's fees. Some of those were reimbursed, and they were related to the financing for Bay Laurel from the additional meeting costs. You can see Bay Laurel contributions, this shows \$1,500, but after this there was another transfer-in of some additional funds. Any questions on the financial statements?

3. Presentation of Number of Registered Voters: 948

Mr. Flint: Each year as of April 15th, we are required to announce the number of registered voters within the District, and as you can see there are 948. That really does come into play for us anymore since the Board is fully transitioned to resident control, but we are still required to announce each year.

NINTH ORDER OF BUSINESS Other Business

Mr. Flint: That is all of the business that we had on the agenda. Were there any other items that the Board wanted to discuss that were not on the agenda? Hearing none,

TENTH ORDER OF BUSINESS Supervisors Request

Mr. Flint: Are there any Supervisor requests? Hearing no comments, we will move on to the next item.

ELEVENTH ORDER OF BUSINESS

Adjournment

	On MOTION by Mr. Gysen, seconded by Ms. LaFrance, with all in favor, the meeting was adjourned at 9:19 a.m.						
eretary / Assistant Secretary	Chairman / Vice Chairman						

SECTION V

SECTION A

RESOLUTION 2023-07

THE ANNUAL APPROPRIATION RESOLUTION OF THE INDIGO EAST COMMUNITY DEVELOPMENT DISTRICT (THE "DISTRICT") RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023, AND ENDING SEPTEMBER 30, 2024.

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

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

WHEREAS, the Board set August 15, 2023, as the date for a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), Florida Statutes; and

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

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

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

Section 1. Budget

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

Section 190.008(2)(a), Florida Statutes, and incorporated herein by reference; provided, however, that the comparative figures contained in the adopted budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures for Fiscal Year 2023 and/or revised projections for Fiscal Year 2024.

c. That the adopted budget, as amended, shall be maintained in the office of the District Manager and at the District's Records Office and identified as "The Budget for Indigo East Community Development District for the Fiscal Year Ending September 30, 2023," as adopted by the Board of Supervisors on August 14, 2023.

Section 2. Appropriations

There is hereby appropriated out of	the revenues of the Indigo East Community
Development District, for the fiscal year beginn	ing October 1, 2023, and ending September 30,
2024, the sum of \$ to be rais	sed by the levy of assessments and/or otherwise,
which sum is deemed by the Board of Supervisor	ors to be necessary to defray all expenditures of
the District during said budget year, to be divided	d and appropriated in the following fashion:
TOTAL GENERAL FUND	\$
DEBT SERVICE FUND(S) – SERIES 20	006B/2016 \$
	_
TOTAL ALL FUNDS	\$

Section 3. Supplemental Appropriations

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

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

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

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

Introduced, considered favorably, and adopted this 15th day of August, 2023.

ATTEST:	INDIGO EAST COMMUNITY DEVELOPMENT DISTRICT
	By:
Secretary	Its:

Community Development District

Proposed Budget FY 2024



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Community Development District

Proposed Budget General Fund

Description	Adopted Budget FY2023		Actuals Thru 6/30/23		Projected Next 3 Months		Projected Thru 9/30/23		Proposed Budget FY2024
Revenues									
Maintenance Assessments	\$	254,337	\$	255,982	\$	-	\$	255,982	\$ 333,934
Intergovernmental Contributions	\$	-	\$	3,250	\$	1,750	\$	5,000	\$ -
Interest	\$	-	\$	17	\$	4	\$	21	\$ -
Carry Forward Surplus	\$	33,470	\$	112,102	\$	-	\$	112,102	\$ -
Total Revenues	\$	287,808	\$	371,350	\$	1,754	\$	373,104	\$ 333,934
Expenditures									
General & Administrative									
Supervisor Fees	\$	4,000	\$	3,000	\$	1,000	\$	4,000	\$ 4,000
FICA Expense	\$	306	\$	184	\$	77	\$	260	\$ 306
Engineering	\$	1,200	\$	3,668	\$	400	\$	4,068	\$ 4,000
Trustee Fees	\$	2,050	\$	2,020	\$	-	\$	2,020	\$ 2,050
Dissemination	\$	2,500	\$	1,875	\$	625	\$	2,500	\$ 2,650
Arbitrage	\$	450	\$	450	\$	-	\$	450	\$ 450
Assessment Roll	\$	5,000	\$	5,000	\$	-	\$	5,000	\$ 5,300
Attorney	\$	6,000	\$	6,330	\$	3,000	\$	9,330	\$ 6,100
Annual Audit	\$	3,800	\$	3,900	\$	-	\$	3,900	\$ 4,000
Management Fees	\$	7,834	\$	5,875	\$	1,958	\$	7,834	\$ 8,304
Information Technology	\$	800	\$	600	\$	200	\$	800	\$ 848
Website Maintenance	\$	600	\$	450	\$	150	\$	600	\$ 636
Telephone	\$	100	\$	-	\$	25	\$	25	\$ 100
Postage	\$	625	\$	54	\$	715	\$	769	\$ 200
Printing & Binding	\$	500	\$	334	\$	200	\$	534	\$ 500
Insurance	\$	8,077	\$	7,236	\$	-	\$	7,236	\$ 7,960
Legal Advertising	\$	1,000	\$	140	\$	800	\$	940	\$ 1,000
Other Current Charges	\$	1,200	\$	820	\$	270	\$	1,090	\$ 1,200
Office Supplies	\$	200	\$	84	\$	50	\$	134	\$ 200
Dues, Licenses & Subscriptions	\$	175	\$	175	\$	-	\$	175	\$ 175
Total General & Administrative:	\$	46,417	\$	42,195	\$	9,470	\$	51,665	\$ 49,979

Community Development District

Proposed Budget General Fund

Description		Adopted Budget FY2023		Actuals Thru 6/30/23		Projected Next 3 Months		Projected Thru 9/30/23		Proposed Budget FY2024	
Operations & Maintenance											
Property Insurance	\$	526	\$	527	\$	-	\$	527	\$	791	
Water Expense	\$	2,481	\$	1,614	\$	570	\$	2,184	\$	2,508	
Electric Expense	\$	26,473	\$	19,254	\$	6,900	\$	26,154	\$	30,360	
Irrigation Repairs	\$	2,925	\$	1,209	\$	731	\$	1,940	\$	2,925	
Retention Ponds/ROW Maintenance	\$	186,435	\$	104,824	\$	44,841	\$	149,665	\$	188,253	
Plant Replacement	\$	2,500	\$	2,322	\$	-	\$	2,322	\$	2,500	
Tree Trimming	\$	1,000	\$	-	\$	1,000	\$	1,000	\$	1,000	
Pressure Washing	\$	15,000	\$	14,474	\$	-	\$	14,474	\$	18,207	
Well Maintenance/Repairs	\$	4,050	\$	-	\$	2,025	\$	2,025	\$	4,050	
Contingency	\$	-	\$	51	\$	-	\$	51	\$	8,361	
Total Operations & Maintenance:	\$	241,390	\$	144,274	\$	56,068	\$	200,341	\$	258,955	
Other Expenditures											
Transfer Out - Capital Reserve	\$	-	\$	-	\$	-	\$	-	\$	25,000	
Total Other Expenditures	\$	-	\$	-	\$	-	\$	-	\$	25,000	
Total Expenditures	\$	287,808	\$	186,469	\$	65,538	\$	252,006	\$	333,934	
Excess Revenues/(Expenditures)	\$	-	\$	184,881	\$	(63,784)	\$	121,098	\$	-	
				FY2021		FY2022		FY2023		FY2024	
	Net Assessments Discounts & Collections (6%) Gross Assessments			\$254,337		\$254,337		\$254,337		\$333,934	
				\$16,234		\$16,234		\$16,234		\$21,315	
			S	\$270,572		\$270,572		\$270,572		\$355,249	
		Total Units		605	605		605			605	
	Assessr	nents per Unit		\$447		\$447	\$447			\$587	

Community Development District General Fund Budget

Revenues:

Maintenance Assessments

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

Interest

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

Expenditures:

Administrative:

Supervisor Fees

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

FICA Expense

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

Engineering

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

Trustee Fees

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

Dissemination

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Community Development District General Fund Budget

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Funds collected and reserved for the replacement of and/or purchase of new capital improvements throughout the District.

Community Development District

Proposed Budget

Debt Service Fund Series 2016

Description	Adopted Budget FY2023		Actuals Thru 6/30/23		Projected Next 3 Months		Projected Thru 9/30/23		Proposed Budget FY2024
Revenues									
Assessments - Tax Roll	\$ 83,043	\$	83,135	\$	-	\$	83,135	\$	82,589
Assessments - Prepayments	\$ -	\$	-	\$	-	\$	-	\$	-
Interest Income	\$ -	\$	2,256	\$	564	\$	2,819	\$	-
Carry Forward Surplus	\$ 97,065	\$	97,701	\$	-	\$	97,701	\$	90,762
Total Revenues	\$ 180,107	\$	183,092	\$	564	\$	183,656	\$	173,351
<u>Expenditures</u>									
Special Call - 11/1	\$ -	\$	10,000	\$	-	\$	10,000	\$	-
Interest - 11/1	\$ 19,153	\$	19,050	\$	-	\$	19,050	\$	18,263
Principal - 5/1	\$ 45,000	\$	45,000	\$	-	\$	45,000	\$	45,000
Interest - 5/1	\$ 19,153	\$	18,844	\$	-	\$	18,844	\$	18,263
Total Expenditures	\$ 83,306	\$	92,894	\$	-	\$	92,894	\$	81,525
Excess Revenues/(Expenditures)	\$ 96,801	\$	90,198	\$	564	\$	90,762	\$	91,826
							Nov 1, 2024		\$17,419
						N	let Assessments		\$82,589
				Discounts & Collections (6%)			\$5,272		
						Gro	oss Assessments		\$87,861
							Total Units		182
					A	ssess	sments per Unit		\$483

Community Development District Series 2016 Special Assessment Bonds **Amortization Schedule**

Date	Balance	Prinicpal	Interest	Total
11/01/23	\$ 855,000.00	\$ -	\$ 18,262.50	\$ 82,312.50
05/01/24	\$ 855,000.00	\$ 45,000.00	\$ 18,262.50	
11/01/24	\$ 810,000.00	\$ -	\$ 17,418.75	\$ 80,681.25
05/01/25	\$ 810,000.00	\$ 45,000.00	\$ 17,418.75	
11/01/25	\$ 765,000.00	\$ -	\$ 16,575.00	\$ 78,993.75
05/01/26	\$ 765,000.00	\$ 50,000.00	\$ 16,575.00	
11/01/26	\$ 715,000.00	\$ -	\$ 15,543.75	\$ 82,118.75
05/01/27	\$ 715,000.00	\$ 55,000.00	\$ 15,543.75	
11/01/27	\$ 660,000.00	\$ -	\$ 14,409.38	\$ 84,953.13
05/01/28	\$ 660,000.00	\$ 55,000.00	\$ 14,409.38	
11/01/28	\$ 605,000.00	\$ -	\$ 13,275.00	\$ 82,684.38
05/01/29	\$ 605,000.00	\$ 60,000.00	\$ 13,275.00	
11/01/29	\$ 545,000.00	\$ -	\$ 12,037.50	\$ 85,312.50
05/01/30	\$ 545,000.00	\$ 60,000.00	\$ 12,037.50	
11/01/30	\$ 485,000.00	\$ -	\$ 10,800.00	\$ 82,837.50
05/01/31	\$ 485,000.00	\$ 60,000.00	\$ 10,800.00	
11/01/31	\$ 425,000.00	\$ -	\$ 9,562.50	\$ 80,362.50
05/01/32	\$ 425,000.00	\$ 65,000.00	\$ 9,562.50	
11/01/32	\$ 360,000.00	\$ -	\$ 8,100.00	\$ 82,662.50
05/01/33	\$ 360,000.00	\$ 65,000.00	\$ 8,100.00	
11/01/33	\$ 295,000.00	\$ -	\$ 6,637.50	\$ 79,737.50
05/01/34	\$ 295,000.00	\$ 70,000.00	\$ 6,637.50	
11/01/34	\$ 225,000.00	\$ -	\$ 5,062.50	\$ 81,700.00
05/01/35	\$ 225,000.00	\$ 70,000.00	\$ 5,062.50	
11/01/35	\$ 155,000.00	\$ -	\$ 3,487.50	\$ 78,550.00
05/01/36	\$ 155,000.00	\$ 75,000.00	\$ 3,487.50	
11/01/36	\$ 80,000.00	\$ -	\$ 1,800.00	\$ 80,287.50
05/01/37	\$ 80,000.00	\$ 80,000.00	\$ 1,800.00	\$ 81,800.00
		\$ 900,000.00	\$ 324,993.75	\$ 1,224,993.75

Community Development District

Proposed Budget Capital Reserves Fund

Description	Adopted Budget FY2023		Actuals Thru 6/30/23		Projected Next 3 Months		Projected Thru 9/30/23		Proposed Budget FY2024
Revenues									
Interest Income	\$	-	\$ 16,085	\$	4,021	\$	20,106	\$	-
Carry Forward Surplus	\$	355,220	\$ 460,869	\$	-	\$	460,869	\$	338,604
Total Revenues	\$	355,220	\$ 476,954	\$	4,021	\$	480,975	\$	338,604
Expenditures									
Roadway Resurfacing	\$	-	\$ -	\$	132,823	\$	132,823	\$	-
DRA Repair	\$	-	\$ 9,548	\$	-	\$	9,548	\$	-
Total Expenditures	\$	-	\$ 9,548	\$	132,823	\$	142,371	\$	-
Other Financing Sources/(Uses)									
Transfer In	\$	-	\$ -	\$	-	\$	-	\$	25,000
Total Other Financing Sources/(Uses)	\$	-	\$ -	\$	-	\$	-	\$	25,000
Excess Revenues/(Expenditures)	\$	355,220	\$ 467,406	\$	(128,802)	\$	338,604	\$	363,604

SECTION B

RESOLUTION 2023-08

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

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

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

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

WHEREAS, the Board of Supervisors of the District ("Board") hereby determines to undertake various operations and maintenance activities described in the District's budget for Fiscal Year 2023-2024 ("Operations and Maintenance Budget"), attached hereto as Exhibit "A" and incorporated by reference herein; and

WHEREAS, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the District's budget for Fiscal Year 2023-2024; and

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

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

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

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

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

- WHEREAS, the District has approved an Agreement with the Tax Collector of the County to provide for the collection of the special assessments under the Uniform Method; and
- WHEREAS, it is in the best interests of the District to proceed with the imposition of the special assessments; and
- WHEREAS, it is in the best interests of the District to adopt the Assessment Roll of the Indigo East Community Development District (the "Assessment Roll") attached to this Resolution as Exhibit "B" and incorporated as a material part of this Resolution by this reference, and to certify the Assessment Roll on platted property to the County Tax Collector pursuant to the Uniform Method; and
- WHEREAS, it is in the best interests of the District to permit the District Manager to amend the Assessment Roll, certified to the County Tax Collector by this Resolution, as the Property Appraiser updates the property roll for the County, for such time as authorized by Florida law.

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

- **SECTION 1. BENEFIT.** The provision of the services, facilities, and operations as described in Exhibit "A" confer a special and peculiar benefit to the lands within the District, which benefits exceed or equal the costs of the assessments. The allocation of the costs to the specially benefitted lands is shown in Exhibits "A" and "B."
- **SECTION 2. ASSESSMENT IMPOSITION.** A special assessment for operation and maintenance as provided for in Chapter 190, Florida Statutes, is hereby imposed and levied on benefitted lands within the District in accordance with Exhibits "A" and "B." The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution.
- **SECTION 3.** COLLECTION. The collection of the operation and maintenance special assessments shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method. The District shall also collect its previously levied debt service assessment pursuant to the Uniform method, as indicated on Exhibits "A" and "B."
- **SECTION 4. ASSESSMENT ROLL.** The District's Assessment Roll, attached to this Resolution as Exhibit "B," is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County taxes. The proceeds there from shall be paid to the Indigo East Community Development District.
- **SECTION 5. ASSESSMENT ROLL AMENDMENT.** The District Manager shall keep appraised of all updates made to the County property roll by Property Appraiser after the date of this Resolution, and shall amend the District's Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll. After any

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

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

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

PASSED AND ADOPTED this 15th day of August, 2023.

ATTEST:	INDIGO EAST COMMUNITY DEVELOPMENT DISTRICT
	By:
Secretary/ Assistant Secretary	Its:

Community Development District

Proposed Budget FY 2024



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3-7	General Fund Narrative
8	Debt Service Fund - Series 2016
9	Amortization Schedule - Series 2016
10	Capital Reserves Fund

Community Development District

Proposed Budget General Fund

Description	Adopted Budget FY2023	Actuals Thru 6/30/23	Projected Next 3 Months	Projected Thru 9/30/23	Proposed Budget FY2024
Revenues					
Maintenance Assessments	\$ 254,337	\$ 255,982	\$ -	\$ 255,982	\$ 333,934
Intergovernmental Contributions	\$ -	\$ 3,250	\$ 1,750	\$ 5,000	\$ -
Interest	\$ -	\$ 17	\$ 4	\$ 21	\$ -
Carry Forward Surplus	\$ 33,470	\$ 112,102	\$ -	\$ 112,102	\$ -
Total Revenues	\$ 287,808	\$ 371,350	\$ 1,754	\$ 373,104	\$ 333,934
Expenditures					
General & Administrative					
Supervisor Fees	\$ 4,000	\$ 3,000	\$ 1,000	\$ 4,000	\$ 4,000
FICA Expense	\$ 306	\$ 184	\$ 77	\$ 260	\$ 306
Engineering	\$ 1,200	\$ 3,668	\$ 400	\$ 4,068	\$ 4,000
Trustee Fees	\$ 2,050	\$ 2,020	\$ -	\$ 2,020	\$ 2,050
Dissemination	\$ 2,500	\$ 1,875	\$ 625	\$ 2,500	\$ 2,650
Arbitrage	\$ 450	\$ 450	\$ -	\$ 450	\$ 450
Assessment Roll	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ 5,300
Attorney	\$ 6,000	\$ 6,330	\$ 3,000	\$ 9,330	\$ 6,100
Annual Audit	\$ 3,800	\$ 3,900	\$ -	\$ 3,900	\$ 4,000
Management Fees	\$ 7,834	\$ 5,875	\$ 1,958	\$ 7,834	\$ 8,304
Information Technology	\$ 800	\$ 600	\$ 200	\$ 800	\$ 848
Website Maintenance	\$ 600	\$ 450	\$ 150	\$ 600	\$ 636
Telephone	\$ 100	\$ -	\$ 25	\$ 25	\$ 100
Postage	\$ 625	\$ 54	\$ 715	\$ 769	\$ 200
Printing & Binding	\$ 500	\$ 334	\$ 200	\$ 534	\$ 500
Insurance	\$ 8,077	\$ 7,236	\$ -	\$ 7,236	\$ 7,960
Legal Advertising	\$ 1,000	\$ 140	\$ 800	\$ 940	\$ 1,000
Other Current Charges	\$ 1,200	\$ 820	\$ 270	\$ 1,090	\$ 1,200
Office Supplies	\$ 200	\$ 84	\$ 50	\$ 134	\$ 200
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ -	\$ 175	\$ 175
Total General & Administrative:	\$ 46,417	\$ 42,195	\$ 9,470	\$ 51,665	\$ 49,979

Community Development District

Proposed Budget General Fund

Description		Adopted Budget FY2023		Actuals Thru 6/30/23	Projected Next 3 Months	Projected Thru 9/30/23	Proposed Budget FY2024
Operations & Maintenance							
Property Insurance	\$	526	\$	527	\$ -	\$ 527	\$ 791
Water Expense	\$	2,481	\$	1,614	\$ 570	\$ 2,184	\$ 2,508
Electric Expense	\$	26,473	\$	19,254	\$ 6,900	\$ 26,154	\$ 30,360
Irrigation Repairs	\$	2,925	\$	1,209	\$ 731	\$ 1,940	\$ 2,925
Retention Ponds/ROW Maintenance	\$	186,435	\$	104,824	\$ 44,841	\$ 149,665	\$ 188,253
Plant Replacement	\$	2,500	\$	2,322	\$ -	\$ 2,322	\$ 2,500
Tree Trimming	\$	1,000	\$	-	\$ 1,000	\$ 1,000	\$ 1,000
Pressure Washing	\$	15,000	\$	14,474	\$ -	\$ 14,474	\$ 18,207
Well Maintenance/Repairs	\$	4,050	\$	-	\$ 2,025	\$ 2,025	\$ 4,050
Contingency	\$	-	\$	51	\$ -	\$ 51	\$ 8,361
Total Operations & Maintenance:	\$	241,390	\$	144,274	\$ 56,068	\$ 200,341	\$ 258,955
Other Expenditures							
Transfer Out - Capital Reserve	\$	-	\$	-	\$ -	\$ -	\$ 25,000
Total Other Expenditures	\$	-	\$	-	\$ -	\$ -	\$ 25,000
Total Expenditures	\$	287,808	\$	186,469	\$ 65,538	\$ 252,006	\$ 333,934
Excess Revenues/(Expenditures)	\$	-	\$	184,881	\$ (63,784)	\$ 121,098	\$ -
				FY2021	FY2022	FY2023	FY2024
		et Assessments		\$254,337	\$254,337	\$254,337	\$333,934
	Discounts & Col	, ,		\$16,234	\$16,234	\$16,234	\$21,315
	Gros	s Assessments	S	\$270,572	\$270,572	\$270,572	\$355,249
		Total Units		605	605	605	605
	Assessr	nents per Unit		\$447	\$447	\$447	\$587

Community Development District General Fund Budget

Revenues:

Maintenance Assessments

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

Interest

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

Expenditures:

Administrative:

Supervisor Fees

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

FICA Expense

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

Engineering

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Special Call - 11/1	\$ -	\$ 10,000	\$ -	\$	10,000	\$ -
Interest - 11/1	\$ 19,153	\$ 19,050	\$ -	\$	19,050	\$ 18,263
Principal - 5/1	\$ 45,000	\$ 45,000	\$ -	\$	45,000	\$ 45,000
Interest - 5/1	\$ 19,153	\$ 18,844	\$ -	\$	18,844	\$ 18,263
Total Expenditures	\$ 83,306	\$ 92,894	\$ -	\$	92,894	\$ 81,525
Excess Revenues/(Expenditures)	\$ 96,801	\$ 90,198	\$ 564	\$	90,762	\$ 91,826
					Nov 1, 2024	\$17,419
				N	let Assessments	\$82,589
			Discounts		ollections (6%)	\$5,272
				Gro	oss Assessments	\$87,861
					Total Units	182
			A	ssess	sments per Unit	\$483

Community Development District Series 2016 Special Assessment Bonds **Amortization Schedule**

Date	Balance	Prinicpal	Interest	Total
11/01/23	\$ 855,000.00	\$ -	\$ 18,262.50	\$ 82,312.50
05/01/24	\$ 855,000.00	\$ 45,000.00	\$ 18,262.50	
11/01/24	\$ 810,000.00	\$ -	\$ 17,418.75	\$ 80,681.25
05/01/25	\$ 810,000.00	\$ 45,000.00	\$ 17,418.75	
11/01/25	\$ 765,000.00	\$ -	\$ 16,575.00	\$ 78,993.75
05/01/26	\$ 765,000.00	\$ 50,000.00	\$ 16,575.00	
11/01/26	\$ 715,000.00	\$ -	\$ 15,543.75	\$ 82,118.75
05/01/27	\$ 715,000.00	\$ 55,000.00	\$ 15,543.75	
11/01/27	\$ 660,000.00	\$ -	\$ 14,409.38	\$ 84,953.13
05/01/28	\$ 660,000.00	\$ 55,000.00	\$ 14,409.38	
11/01/28	\$ 605,000.00	\$ -	\$ 13,275.00	\$ 82,684.38
05/01/29	\$ 605,000.00	\$ 60,000.00	\$ 13,275.00	
11/01/29	\$ 545,000.00	\$ -	\$ 12,037.50	\$ 85,312.50
05/01/30	\$ 545,000.00	\$ 60,000.00	\$ 12,037.50	
11/01/30	\$ 485,000.00	\$ -	\$ 10,800.00	\$ 82,837.50
05/01/31	\$ 485,000.00	\$ 60,000.00	\$ 10,800.00	
11/01/31	\$ 425,000.00	\$ -	\$ 9,562.50	\$ 80,362.50
05/01/32	\$ 425,000.00	\$ 65,000.00	\$ 9,562.50	
11/01/32	\$ 360,000.00	\$ -	\$ 8,100.00	\$ 82,662.50
05/01/33	\$ 360,000.00	\$ 65,000.00	\$ 8,100.00	
11/01/33	\$ 295,000.00	\$ -	\$ 6,637.50	\$ 79,737.50
05/01/34	\$ 295,000.00	\$ 70,000.00	\$ 6,637.50	
11/01/34	\$ 225,000.00	\$ -	\$ 5,062.50	\$ 81,700.00
05/01/35	\$ 225,000.00	\$ 70,000.00	\$ 5,062.50	
11/01/35	\$ 155,000.00	\$ -	\$ 3,487.50	\$ 78,550.00
05/01/36	\$ 155,000.00	\$ 75,000.00	\$ 3,487.50	
11/01/36	\$ 80,000.00	\$ -	\$ 1,800.00	\$ 80,287.50
05/01/37	\$ 80,000.00	\$ 80,000.00	\$ 1,800.00	\$ 81,800.00
		\$ 900,000.00	\$ 324,993.75	\$ 1,224,993.75

Community Development District

Proposed Budget Capital Reserves Fund

Description	Adopted Budget FY2023	Actuals Thru 6/30/23	Projected Next 3 Months	Projected Thru 9/30/23	Proposed Budget FY2024
Revenues					
Interest Income	\$ -	\$ 16,085	\$ 4,021	\$ 20,106	\$ -
Carry Forward Surplus	\$ 355,220	\$ 460,869	\$ -	\$ 460,869	\$ 338,604
Total Revenues	\$ 355,220	\$ 476,954	\$ 4,021	\$ 480,975	\$ 338,604
Expenditures					
Roadway Resurfacing	\$ -	\$ -	\$ 132,823	\$ 132,823	\$ -
DRA Repair	\$ -	\$ 9,548	\$ -	\$ 9,548	\$ -
Total Expenditures	\$ -	\$ 9,548	\$ 132,823	\$ 142,371	\$ -
Other Financing Sources/(Uses)					
Transfer In	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Excess Revenues/(Expenditures)	\$ 355,220	\$ 467,406	\$ (128,802)	\$ 338,604	\$ 363,604

SECTION VI

RESOLUTION 2023-09

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE INDIGO EAST COMMUNITY DEVELOPMENT DISTRICT DESIGNATING AN ASSISTANT TREASURER OF THE DISTRICT AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, Indigo East Community Development District (hereinafter the "District") is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated within Marion County, Florida; and

WHEREAS, the Board of Supervisors of the District desires to appoint an Assistant Treasurer.

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

SECTION 1. Darrin Mossing, Sr. is appointed Assistant Treasurer.

SECTION 2. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this 15th day of August 2023.

ATTEST:	INDIGO EAST COMMUNITY DEVELOPMENT DISTRICT
Secretary / Assistant Secretary	Chairperson Board of Supervisors
Secretary / Assistant Secretary	Chairperson, Board of Supervisors

SECTION VII



Dewberry Engineers Inc. 800 N. Magnolia Ave, Suite 1000

407.843.5120 407.649.8664 fax Orlando, FL 32803 | www.dewberry.com

Sent Via Email: gflint@gmscfl.com

May 3, 2023

Mr. George Flint Indigo East Community Development District 219 East Livingston Street Orlando, Florida 32801

Subject:

Work Authorization Number 2023-1

Indigo East Community Development District

Annual Engineer's Report 2023

Dear Chairman, Board of Supervisors:

Dewberry Engineers Inc. (Engineer) is pleased to submit this Work Authorization to provide professional consulting engineering services for the Indigo East Community Development District (CDD). We will provide these services pursuant to our current agreement ("District Engineering Agreement") as follows:

I. Scope of Work

We will provide the Annual Engineer's Report for the CDD as required by the Trust Indenture for this fiscal year. The report will address the requirements as detailed in Section 9.21 of the Trust.

II. Fees

The CDD will compensate the Engineer pursuant to the hourly rate schedule contained in the District Engineering Agreement. We estimate a budget in the amount of \$1,300, plus other direct costs. The CDD will reimburse the Engineer all direct costs, which include items such as printing, drawings, travel, deliveries, et cetera, pursuant to the Engineering Agreement.

Thank you for considering Dewberry. We look forward to helping you create a quality project.

Sincerely	APPROVED AND ACCEPTED
LAND	By: 5 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3
Rey Malavé, P.E.	Authorized Representative of
Dewberry Engineers Inc.	Indigo East
Associate Vice President	Community Development District
May 3, 2023	5 16 23
Date	Date

SECTION VIII



Sent Via Email: gflint@gmscfl.com

June 20, 2023

Mr. George Flint District Manager Indigo East Community Development District c/o Governmental Management Services 219 East Livingston Street Orlando, Florida 32801

Subject: **District Engineers Report - 2023**

Indigo East Community Development District

Bond Series 2016

Section 9.21 of the Master Trust Indenture

Dear Mr. Flint:

In accordance with Section 9.21 of the Master Trust Indenture for the Indigo East Community Development District (CDD), we have completed our annual review of the portions of the project within this CDD as constructed to date. We find, based on said inspection and our knowledge of the community, that those portions of the infrastructure are being maintained in reasonable good repair.

We have reviewed the Operation and Maintenance budget for the Fiscal Year 2024 and believe that it is sufficient for the proper operation and maintenance of the Indigo East CDD.

In addition, and in accordance with this Section 9.21 of the Master Trust Indenture, we have reviewed the current limits of insurance coverage and we believe that this is adequate for the community.

Should you have any questions or require additional information, please contact me at (321) 354-9656.

Sincerely,

Reinardo Malavé, P.E. **District Engineer**

Indigo East Community Development District

J:\3OT41_Administrative Jobs\REPORTS\Annual Engineer's Report\Indigo East District Engineer's Report 2023 Bond Series 2016_06-20-2023

SECTION IX

SECTION B

SECTION 1

Indigo East Community Development District

Summary of Invoices

April 1, 2023 to July 31, 2023

Fund	Date	Check No.'s	Amount
General Fund	4/13/23	1622	\$ 980.98
	4/19/23	1623	\$ 3,330.00
	4/26/23	1624	\$ 49,544.33
	5/10/23	1625 - 1626	\$ 23,399.75
	5/17/23	1627 - 1628	\$ 16,796.06
	6/21/23	1629	\$ 1,082.11
	6/27/23	1630	\$ 3,217.50
	7/18/23	1631 - 1632	\$ 12,188.16
	7/25/23	1633	\$ 709.26
			\$ 111,248.15
Payroll	<u> April - July 2023</u>		
-	Cynthia Lafrance	50273	\$ 184.70
	Harold Brouillard	50274	\$ 184.70
	Robert D Hutson	50275	\$ 184.70
	John Gysen	50276	\$ 200.00
	Terrance Solan	50277	\$ 184.70
			\$ 938.80
			\$ 112,186.95

AP300R YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 8/08/23 PAGE 1
*** CHECK DATES 04/01/2023 - 07/31/2023 *** INDIGO EAST - GENERAL FUND

CHECK DAIES	BANK A INDIGO EAST CDD			
CHECK VEND# DATE	INVOICEEXPENSED TO VENDOR NAME DATE INVOICE YRMO DPT ACCT# SUB SUBCLASS	STATUS	TRUOMA	CHECK
4/13/23 00019	4/01/23 244 202304 310-51300-34000 MANAGEMENT FEES - APR 23	*	652.83	
	4/01/23 244 202304 310-51300-34200	*	50.00	
	WEBSITE MANAGEMENT-APR 23 4/01/23 244 202304 310-51300-34100	*	66.67	
	INFORMATION TECH - APR 23 4/01/23 244	*	208.33	
	DISSEMINATION SVCS-APR 23 4/01/23 244 202304 310-51300-51000 OFFICE SUPPLIES	*	.15	
	4/01/23 244 202304 310-51300-42000	*	3.00	
	POSTAGE GOVERNMENTAL MANAGEMENT SERVICES			980.98 001622
4/19/23 00002	4/18/23 2890-DEC 202212 310-51300-31500	*	1,150.00	
	PREPARE/ATTEND MTG-DEC 22 4/18/23 2890-FEB 202302 310-51300-31500	*	1,500.00	
	PREPARE/ATTEND MTG-FEB 23 4/18/23 2890-JAN 202301 310-51300-31500	*	450.00	
	PREPARE/ATTEND MTG-JAN 23 4/18/23 2890-MAR 202303 310-51300-31500 PREPARE/ATTEND MTG-MAR 23	*	80.00	
	4/18/23 2890-NOV 202211 310-51300-31500 PREPARE/ATTEND MTG-NOV 22	*	150.00	
	COLEN & WAGONER P.A.			3,330.00 001623
4/26/23 00035	4/26/23 04262023 202304 300-20700-10000	*	49,544.33	
	ASSESSMENT TXFER - S2016 INDIGO EAST CDD C/O USBANK 3/20/23 77151 202302 320-53800-47300			49,544.33 001624
5/10/23 00047	3/20/23 77151 202302 320-53800-47300 ROW MAINTENANCE - FEB 23	*	11,210.33	
	4/03/23 77378 202303 320-53800-47300 ROW MAINTENANCE - MAR 23	*	11,210.33	
	EARTHSCAPES UNLIMITED INC.			22,420.66 001625
5/10/23 00019			652.83	
	5/01/23 245 202305 310-51300-34200 WEBSITE MANAGEMENT-MAY 23	*	50.00	
	5/01/23 245 202305 310-51300-34100 INFORMATION TECH - MAY 23	*	66.67	
	5/01/23 245 202305 310-51300-31300 DISSEMINATION SVCS-MAY 23	*	208.33	
	5/01/23 245 202305 310-51300-51000 OFFICE SUPPLIES	*	.06	

INDE INDIGO EAST ZYAN

YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 8/08/23 PAGE 2

AP300R

*** CHECK DATES 04/01/2023 - 07/31/2023 *** IN	IDIGO EAST - GENERAL FUND NNK A INDIGO EAST CDD	JON REGISTER	101 0,00,23	11.01 2
CHECK VEND#INVOICE EXPENSED TO DATE DATE INVOICE YRMO DPT ACCT# S	VENDOR NAME SUB SUBCLASS	STATUS	AMOUNT	CHECK AMOUNT #
5/01/23 245 202305 310-51300-4 POSTAGE	12000	*	1.20	
	GOVERNMENTAL MANAGEMENT SERVICES			979.09 001626
5/17/23 00047 3/21/23 77177 202302 320-53800-4 INDIGO JUNIPER RPLC 2/27	17600	*	2,197.69	
4/03/23 77613 202304 320-53800-4 PLUMBAGO PLANT REPLACEMNT	17600	*	124.80	
	EARTHSCAPES UNLIMITED INC.			2,322.49 001627
5/17/23 00054 5/09/23 25784 202305 320-53800-4	17700	*	14,473.57	
PRESS.WASH SIDEWALKS/CURB	FACILITY RESOURCES, INC.			14,473.57 001628
6/21/23 00019 6/01/23 246 202306 310-51300-3 MANAGEMENT FEES JUN23	34000	*		
6/01/23 246 202306 310-51300-3 WEBSITE ADMIN JUN23		*	50.00	
6/01/23 246 202306 310-51300-3		*	66.67	
INFORMATION TECH JUN23 6/01/23 246 202306 310-51300-3 DISSEMINATION SVCS JUN23		*	208.33	
6/01/23 246 202306 310-51300-5 OFFICE SUPPLIES JUN23		*	.24	
6/01/23 246 202306 310-51300-4 POSTAGE JUN23	12000	*	23.04	
6/01/23 246 202306 310-51300-4	12500	*	81.00	
COPIES JUN23	GOVERNMENTAL MANAGEMENT SERVICES			1,082.11 001629
6/27/23 00052 6/14/23 2296063 202305 310-51300-3	31100	*	3,217.50	
ENGINEER'S REPORT MAY23	DEWBERRY ENGINEERS INC.			3,217.50 001630
7/18/23 00047 6/01/23 78371 202305 320-53800-4	17300	*	11,210.33	
ROW MAINTENANCE MAY23	EARTHSCAPES UNLIMITED INC.			11,210.33 001631
7/18/23 00019 7/01/23 247 202307 310-51300-3	34000	*	652.83	
MANAGEMENT FEES JUL23 7/01/23 247 202307 310-51300-3	34300	*	66.67	
INFORMATION TECH JUL23 7/01/23 247 202307 310-51300-3	31300	*	208.33	
DISSEMINATION SVCS JUL23 7/01/23 247 202307 310-51300-3	34200	*	50.00	
WEBSITE ADMIN JUL23	GOVERNMENTAL MANAGEMENT SERVICES			977.83 001632

INDE INDIGO EAST ZYAN

AP300R YEAR-TO-DATE ACCOUNTS PAYABLE PR *** CHECK DATES 04/01/2023 - 07/31/2023 *** INDIGO EAST - GENERA BANK A INDIGO EAST C	L FUND	RUN 8/08/23	PAGE 3
CHECK VEND#INVOICEEXPENSED TO VENDO DATE DATE INVOICE YRMO DPT ACCT# SUB SUBCLASS	R NAME STATUS	AMOUNT	CHECK AMOUNT #
7/25/23 00077 7/25/23 9075595 202307 310-51300-42000 PRINTING/POSTAGE/DELIVERY ACTION MAIL SERVI	* CES 	709.26	709.26 001633
	TOTAL FOR BANK A	111,248.15	
	TOTAL FOR REGISTER	111,248.15	

INDE INDIGO EAST ZYAN

SECTION 2

Community Development District

Unaudited Financial Reporting June 30, 2023



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Capital Reserve Fund	5
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Long-Term Deb	7
Assessment Receipt Schedule	8

Indigo East Community Development District **Combined Balance Sheet** June 30, 2023

		General Fund	De	ebt Service Fund	Сарі	ital Reserves Fund	Goveri	Totals Governmental Funds		
Assets:										
Cash										
Operating Account	\$	202,648	\$	-	\$	-	\$	202,648		
Investment		,						,		
State Board Administration	\$	-	\$	-	\$	476,855	\$	476,855		
<u>Series 2016</u>										
Reserve	\$	-	\$	32,905	\$	-	\$	32,905		
Revenue	\$	-	\$	85,087	\$	-	\$	85,087		
Prepayment	\$	-	\$	27	\$	-	\$	27		
Accrued Interest Receivable	\$	-	\$	190	\$	99	\$	289		
Due from General Fund	\$	-	\$	4,894	\$	-	\$	4,894		
Due from Capital Reserves	\$	9,548	\$	-	\$	-	\$	9,548		
Total Assets	\$	212,196	\$	123,103	\$	476,954	\$	812,254		
** ***										
Liabilities:	.	22.424						22.424		
Accounts Payable	\$	22,421	\$	-	\$	-	\$	22,421		
Due to Debt Service	\$	4,894	\$	-	\$	-	\$	4,894		
Due to General Fund	\$	-	\$	-	\$	9,548	\$	9,548		
Total Liabilites	\$	27,315	\$	-	\$	9,548	\$	36,863		
Fund Balance:										
Assigned For:										
Capital Reserve	\$	-	\$	-	\$	467,406	\$	467,406		
Restricted For:										
Debt Service Series 2016	\$	-	\$	123,103	\$	-	\$	123,103		
Unassigned	\$	184,881	\$	-	\$	-	\$	184,881		
Total Fund Balances	\$	184,881	\$	123,103	\$	467,406	\$	775,391		
Total Liabilities & Fund Balance	\$	212,196	\$	123,103	\$	476,954	\$	812,254		

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

	Adopted	Pror	ated Budget		Actual		
	Budget	Thr	u 06/30/23	Thr	u 06/30/23	V	ariance
Revenues:							
Assessments - Tax Roll	\$ 254,337	\$	254,337	\$	255,982	\$	1,644
Bay Laurel Contributions	\$ -	\$	-	\$	3,250	\$	3,250
Interest	\$ -	\$	-	\$	17	\$	17
Total Revenues	\$ 254,337	\$	254,337	\$	259,248	\$	4,911
Expenditures:							
General & Administrative:							
Supervisor Fees	\$ 4,000	\$	3,000	\$	3,000	\$	-
FICA Expense	\$ 306	\$	230	\$	184	\$	46
Engineering	\$ 1,200	\$	900	\$	3,668	\$	(2,768
Trustee Fees	\$ 2,050	\$	2,050	\$	2,020	\$	30
Dissemination	\$ 2,500	\$	1,875	\$	1,875	\$	0
Arbitrage	\$ 450	\$	450	\$	450	\$	-
Assessment Roll	\$ 5,000	\$	5,000	\$	5,000	\$	
Attorney	\$ 6,000	\$	4,500	\$	6,330	\$	(1,830
Annual Audit	\$ 3,800	\$	3,800	\$	3,900	\$	(100
Management Fees	\$ 7,834	\$	5,876	\$	5,875	\$	0
Information Technology	\$ 800	\$	600	\$	600	\$	(0
Website Maintenance	\$ 600	\$	450	\$	450	\$	-
Telephone	\$ 100	\$	75	\$	-	\$	75
Postage	\$ 625	\$	469	\$	54	\$	415
Printing & Binding	\$ 500	\$	375	\$	334	\$	41
Insurance	\$ 8,077	\$	8,077	\$	7,236	\$	841
Legal Advertising	\$ 1,000	\$	750	\$	140	\$	610
Other Current Charges	\$ 1,200	\$	900	\$	820	\$	80
Office Supplies	\$ 200	\$	150	\$	84	\$	66
Dues, Licenses & Subscriptions	\$ 175	\$	175	\$	175	\$	-
Total General & Administrative:	\$ 46,417	\$	39,701	\$	42,195	\$	(2,494)

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

	Adopted	Pror	ated Budget		Actual	
	Budget	Thr	u 06/30/23	Thr	u 06/30/23	Variance
Operation and Maintenance						
Property Insurance	\$ 526	\$	526	\$	527	\$ (1)
Water Expense	\$ 2,481	\$	1,861	\$	1,614	\$ 247
Electric Expense	\$ 26,473	\$	19,855	\$	19,254	\$ 601
Irrigation Repairs	\$ 2,925	\$	2,194	\$	1,209	\$ 985
Retention Ponds/ROW Maintenance	\$ 186,435	\$	139,826	\$	104,824	\$ 35,003
Plant Replacement	\$ 2,500	\$	1,875	\$	2,322	\$ (447)
Tree Trimming	\$ 1,000	\$	750	\$	-	\$ 750
Pressure Washing	\$ 15,000	\$	11,250	\$	14,474	\$ (3,224)
Well Maintenance/Repairs	\$ 4,050	\$	3,038	\$	-	\$ 3,038
Contingency	\$ -	\$	-	\$	51	\$ (51)
Total O&M Expenditures:	\$ 241,390	\$	181,174	\$	144,274	\$ 36,901
Total Expenditures	\$ 287,808	\$	220,875	\$	186,469	\$ 34,407
Excess Revenues (Expenditures)	\$ (33,470)			\$	72,780	
Fund Balance - Beginning	\$ 33,470			\$	112,102	
Fund Balance - Ending	\$ -			\$	184,881	

Community Development District

Debt Service Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

	Adopted			ated Budget		Actual		
		Budget	Thru	06/30/23	Thr	u 06/30/23	7	/ariance
Revenues:								
Assessments - Tax Roll	\$	83,043	\$	83,043	\$	83,135	\$	93
Interest Income	\$	-	\$	-	\$	2,256	\$	2,256
Total Revenues	\$	83,043	\$	83,043	\$	85,391	\$	2,348
Expenditures:								
Special Call - 11/1	\$	-	\$	-	\$	10,000	\$	(10,000)
Interest - 11/1	\$	19,153	\$	19,153	\$	19,050	\$	103
Principal - 5/1	\$	45,000	\$	45,000	\$	45,000	\$	-
Interest - 5/1	\$	19,153	\$	19,153	\$	18,844	\$	309
Total Expenditures	\$	83,306	\$	83,306	\$	92,894	\$	(9,588)
Excess Revenues (Expenditures)	\$	(264)			\$	(7,503)		
Fund Balance - Beginning	\$	97,065			\$	130,606		
Fund Balance - Ending	\$	96,801			\$	123,103		

Community Development District

Capital Reserve Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

	A	Adopted	Prorat	ed Budget		Actual		
		Budget	Thru (06/30/23	Thru	ı 06/30/23	V	ariance
Revenues:								
Interest Income	\$	-	\$	-	\$	16,085	\$	16,085
Total Revenues	\$	-	\$	-	\$	16,085	\$	16,085
Expenditures:								
Capital Outlay	\$	-	\$	-	\$	9,548	\$	(9,548)
Total Expenditures	\$	-	\$	-	\$	9,548	\$	(9,548)
Excess Revenues (Expenditures)	\$	-			\$	6,537		
Fund Balance - Beginning	\$	355,220			\$	460,869		
Fund Balance - Ending	\$	355,220			\$	467,406		

Community Development District Month to Month

	0ct	Nov	Dec	Jan	Feb	March	April	May	June	July Auş	ī	Sept	Total
Revenues:													
Assessments - Tax Roll	\$ - \$	5,608 \$	93,576 \$	21,721 \$	86,631 \$	25,181 \$	20,830 \$	2,435 \$	- \$	- \$	- \$	- \$	255,982
Bay Laurel Contributions	\$ - \$	- \$	- \$	- \$	- \$	1,500 \$	- \$	1,750 \$	- \$	- \$	- \$	- \$	3,250
Interest	\$ 1 \$	1 \$	1 \$	2 \$	2 \$	3 \$	2 \$	2 \$	2 \$	- \$	- \$	- \$	17
Total Revenues	\$ 1 \$	5,609 \$	93,577 \$	21,723 \$	86,633 \$	26,683 \$	20,832 \$	4,187 \$	2 \$	- \$	- \$	- \$	259,248
Expenditures:													
General & Administrative:													
Supervisor Fees	\$ - \$	1,000 \$	- \$	- \$	1,000 \$	- \$	- \$	1,000 \$	- \$	- \$	- \$	- \$	3,000
FICA Expense	\$ - \$	61 \$	- \$	- \$	61 \$	- \$	- \$	61 \$	- \$	- \$	- \$	- \$	184
Engineering	\$ 450 \$	- \$	- \$	- \$	- \$	- \$	- \$	3,218 \$	- \$	- \$	- \$	- \$	3,668
Trustee Fees	\$ - \$	- \$	2,020 \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	2,020
Dissemination	\$ 208 \$	208 \$	208 \$	208 \$	208 \$	208 \$	208 \$	208 \$	208 \$	- \$	- \$	- \$	1,875
Arbitrage	\$ - \$	450 \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	450
Assessment Roll	\$ 5,000 \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	5,000
Attorney	\$ - \$		1,150 \$	1,950 \$	1,500 \$	80 \$	- \$	- \$	- \$	- \$	- \$	- \$	
Annual Audit	\$ - \$		- \$	1,000 \$	2,900 \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	
Management Fees	\$ 653 \$		653 \$	653 \$	653 \$	653 \$	653 \$	653 \$	653 \$	- \$	- \$	- \$	
Information Technology	\$ 67 \$	67 \$	67 \$	67 \$	67 \$	67 \$	67 \$	67 \$	67 \$	- \$	- \$	- \$	600
Website Maintenance	\$ 50 \$		50 \$	50 \$	50 \$	50 \$	50 \$	50 \$	50 \$	- \$	- \$	- \$	
Telephone	\$ - \$		- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	
Postage	\$ 3 \$		4 \$	- \$	9 \$	9 \$	3 \$	1 \$	23 \$	- \$	- \$	- \$	
Rentals & Leases	\$ - \$		- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	
Printing & Binding	\$ 34 \$		62 \$	1 \$	- \$	157 \$	- \$	- \$	81 \$	- \$	- \$	- \$	
Insurance	\$ 7,236 \$		- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	
Legal Advertising	\$ - \$		- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	140
Other Current Charges	\$ 89 \$		111 \$	86 \$	89 \$	86 \$	96 \$	87 \$	90 \$	- \$	- \$	- \$	820
	\$ 55.15 \$		28 \$	- \$	0 \$	1 \$	0 \$	0 \$	0 \$	- \$	- \$	- \$	
Office Supplies	\$ - \$		- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$ - \$	- \$	- \$	
Property Taxes	\$ 175 \$		- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$ - \$	- \$	- \$	
Dues, Licenses & Subscriptions		·								·			
Total General & Administrative:	\$ 14,020 \$	4,367 \$	4,352 \$	4,014 \$	6,538 \$	1,310 \$	1,077 \$	5,345 \$	1,172 \$	- \$	- \$	- \$	42,195
Operation and Maintenance													
Property Insurance	\$ 527 \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	527
Water Expense	\$ 209 \$	151 \$	186 \$	179 \$	172 \$	189 \$	181 \$	168 \$	177 \$	- \$	- \$	- \$	1,614
Electric Expense	\$ 2,079 \$	2,005 \$	2,079 \$	2,364 \$	2,079 \$	2,294 \$	2,149 \$	2,035 \$	2,170 \$	- \$	- \$	- \$	19,254
Irrigation Repairs	\$ 260 \$	949 \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	1,209
Retention Ponds/ROW Maintenance	\$ 11,210 \$	11,210 \$	11,210 \$	26,351 \$	11,210 \$	11,210 \$	- \$	11,210 \$	11,210 \$	- \$	- \$	- \$	104,824
Plant Replacement	\$ - \$	- \$	- \$	- \$	2,198 \$	- \$	125 \$	- \$	- \$	- \$	- \$	- \$	2,322
Tree Trimming	\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	
Pressure Washing	\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	14,474 \$	- \$	- \$	- \$	- \$	14,474
Well Maintenance/Repairs	\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	
Contingency	\$ - \$	- \$	- \$	51 \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	51
Total O&M Expenses:	\$ 14,286 \$	14,315 \$	13,476 \$	28,945 \$	15,659 \$	13,693 \$	2,456 \$	27,886 \$	13,557 \$	- \$	- \$	- \$	144,274
Total Expenditures	\$ 28,306 \$	18,682 \$	17,828 \$	32,959 \$	22,197 \$	15,003 \$	3,533 \$	33,231 \$	14,729 \$	- \$	- \$	- \$	186,469

Community Development District

Long Term Debt Report

Series 2016, Special A	Assessment Bonds	
Interest Rate:	3.561%, 4.125% 4.500%	
Maturity Rate:	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)
Less: Principal Payment 11/1/21 Prepayment		(\$20,000)
Less: Principal Payment 5/1/22		(\$40,000)
Less: Principal Payment 5/1/22 Prepayment		(\$5,000)
Less: Principal Payment 11/1/22 Prepayment		(\$10,000)
Less: Principal Payment 5/1/23		(\$45,000)
Current Bonds Outstanding		\$855,000

INDIGO EAST

COMMUNITY DEVELOPMENT DISTRICT SPECIAL ASSESSMENTS FY 2023 RECEIPTS

LOUID HOODSHIDHIS I I ZOZO KE

MAINTENANCE

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

									100%
		Gros	s Assessment	Collection	Commissions		Interest	Net	Assessment
Date	ACH		Received	 Fee	Paid		Income		Received
				 		•		<u>.</u>	
11/4/22	ACH	\$	4,435.41	\$ 88.71		<u>.</u>			4,346.70
11/23/22	ACH	\$	1,287.36	\$ 25.75					1,261.61
12/16/22	ACH	\$	43,990.77	\$ 879.82				\$	43,110.95
12/23/22	ACH	\$	51,494.59	\$ 1,029.89				\$	50,464.70
1/5/23	ACH	\$	21,456.11	\$ 429.12				\$	21,026.99
1/30/23	ACH	\$	-	\$ -		\$	694.07		\$694.07
2/9/23	ACH	\$	62,651.86	\$ 1,253.04				\$	61,398.82
2/27/23	ACH	\$	25,747.39	\$ 514.95				\$	25,232.44
3/7/23	ACH	\$	18,023.06	\$ 360.46				\$	17,662.60
3/28/23	ACH	\$	7,671.69	\$ 153.43		•			57,518.26
4/4/23	ACH	\$	5,318.27	\$ 106.37			••••••		55,211.90
4/4/23	ACH	\$	2,436.47	\$ 48.73					\$2,387.74
4/4/23	ACH	\$	6,566.45	\$ 131.33		•			6,435.12
4/28/23	ACH	\$	6,933.43	\$ 138.67			***************************************		6,794.76
5/1/23	ACH	\$	-	\$ -		\$	630.06	-	\$630.06
5/26/23	ACH	\$	1,841.64	\$ 36.83					1,804.81
Total Collected		\$	259,854.50	\$ 5,197.10	\$ -	\$	1,324.13	\$	255,981.53
Percentage Collect	ed								101%

DEBT SERVICE

Gross Assessments \$87,860.50 Certified Net Assessments \$82,588.87

									100%
		Gross	s Assessment	(Collection	Commissions]	Interest	Net Assessment
Date	ACH		Received		Fee	Paid		Income	Received
11/4/22	ACH	\$	2,402.74	\$	48.05				\$2,354.69
11/23/22	ACH	\$	1,390.34	\$	27.81				\$1,362.53
12/16/22	ACH	\$	11,122.62	\$	222.45		•		\$10,900.17
12/23/22	ACH	\$	14,366.76	\$	287.34				\$14,079.42
1/5/23	ACH	\$	7,415.13	\$	148.30				\$7,266.83
1/30/23	ACH	\$	-	\$	-		\$	211.99	\$211.99
2/9/23	ACH	\$	18,074.30	\$	361.49			•••••	\$17,712.81
2/27/23	ACH	\$	6,951.61	\$	139.03				\$6,812.58
3/7/23	ACH	\$	5,097.87	\$	101.96				\$4,995.91
3/28/23	ACH	\$	4,307.93	\$	86.16				\$4,221.77
4/4/23	ACH	\$	2,810.30	\$	56.21				\$2,754.09
4/4/23	ACH	\$	477.93	\$	9.56				\$468.37
4/4/23	ACH	\$	5,204.06	\$	104.08				\$5,099.98
4/28/23	ACH	\$	4,102.10	\$	82.04			•••••	\$4,020.06
5/1/23	ACH	\$	-	\$	-		\$	386.82	\$386.82
5/26/23	ACH	\$	497.23	\$	9.94				\$487.29
: Total Collected		\$	84,220.92	\$	1,684.42	\$ -	\$	598.81	\$83,135.31
Percentage Collect	ed								101%

SECTION 3

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 2024 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 21, 2023 February 20, 2024 May 21, 2024 August 20, 2024

The meetings are open to the public and will be conducted in accordance with the provision of Florida Law for Community Development Districts. A copy of the agenda for a particular meeting may be obtained from the District Manager, at 219 E. Livingston Street, Orlando, FL 32801.

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

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

Each person who decides to appeal any action taken at these meetings is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

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