Indigo East

Community Development District

Meeting Agenda

August 18, 2026

AGENDA

Indigo East
Community Development District

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

August 11, 2026

Board of Supervisors
Indigo East Community
Development District

The Board of Supervisors of the Indigo East Community Development District will meet on **Tuesday, August 18, 2026, at 9:00 a.m., or as shortly thereafter as reasonably possible at Circle Square Commons Cultural Center, 8395 SW 80th St., Ocala, Florida 34481.** Following is the advance agenda for the meeting:

Board of Supervisors Meeting

1. Roll Call
2. Public Comment Period
3. Organizational Matters
   A. Acceptance of Resignation of Supervisor Robert Hutson
   B. Consideration of Letter of Interest
   C. Appointment of Individual to Fulfill Seat Vacancy
   D. Administration of Oath to Newly Elected Supervisor
   E. Election of Officers
   F. Consideration of Resolution 2026-07 Electing Officers
4. Approval of Minutes of the May 19, 2026 Board of Supervisors Meeting
5. Public Hearing
   A. Consideration of Resolution 2026-05 Adopting the Fiscal Year 2027 Budget and Relating to the Annual Appropriations
   B. Consideration of Resolution 2026-06 Imposing Special Assessments and Certifying an Assessment Roll
6. Consideration of Resolution 2026-08 Declaring Board Vacancies
7. Consideration of Audit Engagement Letter
8. Staff Reports
   A. Attorney
   B. Engineer
      i. Presentation of Annual Engineer's Report
   C. District Manager
      i. Consideration of Check Register
      ii. Balance Sheet and Income Statement

iii. Consideration of Fiscal Year 2027 Meeting Schedule

iv. Goals and Objectives

a. Adoption of Fiscal Year 2027 Goals & Objectives

b. Review and Approval of Fiscal Year 2026 Goals & Objectives and Authorizing Chair to Execute Final Form

v. Form 1 Filing Reminder

9. Supervisor's Requests
10. Other Business
11. Adjournment

Sincerely,

George Flint

George S. Flint
District Manager

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

SECTION III

SECTION A

Robert Hutson

8090 SW 81st Loop

Ocala Fl 34476

Indigo East CDD board Members:

I hereby submit to you my notice of resignation from the Board effective immediately.

I have moved to South Carolina, and my house will be sold soon. I have been blessed to serve with outstanding Board members of the Indigo CDD. I will miss my time serving the residents of Indigo east.

I wish you all the best!

Sincerely

Robert Hutson

May 25, 2026

SECTION F

RESOLUTION 2026-07

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

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

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

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

Section 1. ______________________ is elected Chairperson.

Section 2. ______________________ is elected Vice-Chairperson.

Section 3. George Flint is elected Secretary.

Section 4. ______________________ is elected Assistant Secretary.
______________________ is elected Assistant Secretary.
______________________ is elected Assistant Secretary.

Section 5. Jill Burns is elected Treasurer.

Section 6. Katie Costa is elected Assistant Treasurer.

Darring Mossing, Sr. is elected Assistant Treasurer.

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

PASSED AND ADOPTED this 18th day of August, 2026.

ATTEST:

INDIGO EAST COMMUNITY DEVELOPMENT DISTRICT

____
Secretary/Assistant Secretary

____
Chairperson/Vice-Chairperson

MINUTES

MINUTES OF MEETING
INDIGO EAST
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Indigo East Community Development District was held on Tuesday, **May 19, 2026** at 9:00 a.m. at Circle Square Commons, 8395 SW 80th St, Ocala, Florida.

Present and constituting a quorum:

Terrance Solan	Appointed as Chairman
Frank DiPiero	Appointed as Vice Chairman
Bob Hutson	Assistant Secretary
Marla Ziino	Assistant Secretary
Sarah Logue	Appointed as Assistant Secretary

Also present were:

George Flint	District Manager
Rachel Wagoner	District Counsel
Robert Szozda	Field Manager
Gerald Colen	District Counsel
Bryan Schmalz	BLCDD
Andy Jorgenson	On Top of the World

FIRST ORDER OF BUSINESS **Roll Call**

Mr. Flint called the meeting to order. Four members of the Board were present in person constituting a quorum.

SECOND ORDER OF BUSINESS **Public Comment Period**

Mr. Gysen: Board members, what a difference after 15 years to stand in front of the table and not behind the table. It has been a great pleasure for the last 15 years to be on the Board. I thank George for the good leadership you have shown us.

Mr. Flint: Thank you.

Mr. Gysen: I would also like to thank the counsel who guided us all those years. And then they performed in another deal. Two weeks ago today, Rachel married me with my new wife, Allison. And that's one of the reasons I had to resign because we moved to OTOW Central, and I had to leave Indigo East CDD. So, thanks again and I wish everybody luck. Thank you.

Mr. Flint: Thanks, John. I really appreciate it. And thank you for all your service. I am happy that you'll continue to serve on Bay Laurel. So, we'll get to see you.

Mr. Flint: Is there any other public comment? If you could, if you would state your name and address and try to limit your comments to three minutes.

Resident (8171 SW 80th Terrace): Yes, sir. We live at 80th Terrace on Top of the World, Indigo East.

Mr. Flint: Name and address, please, sir.

Resident (SW 80th Terrace): Our island, the palm trees have not been trimmed in 14 years. You guys are supposed to do it every year. It hasn't been done in 14 years. They just came out and did it. We had to contact the county commissioner. The county commissioner contacted Orlando. Orlando contacted one of you guys. It says here that you maintain it all the time. It's never been maintained. We have hedges that are about this high. The county came in and put a stop sign in. You cannot see going around the curb. You have to go on the oncoming lane to go around the curb because you can't see. All the neighbors sent emails. Nothing gets done about it. What can we do?

Mr. Flint: If you would, this isn't a dialogue, sir. If you want to provide your comments and then the Board can address any concerns you raise.

Resident (8171 SW 80th Terrace): Okay. We've been trying for 14 years to get stuff done. This never gets done. We have a palm tree behind the house. I maintain that myself because nobody does it. So why are we paying for the maintenance that never gets done?

Mr. Flint: Thank you. We can address this under other business, unless the Board wants to discuss it now.

THIRD ORDER OF BUSINESS **Approval of the Minutes of the February 17, 2026 Board of Supervisors Meeting**

Mr. Flint: Approval of the minutes from your February 17, 2026 meeting. Did the Board have any comments or corrections to those?

Mr. DiPiero: I make a motion to accept it.

On MOTION by Mr. DiPiero, seconded by Mr. Hutson, with all in favor, the Minutes of the February 17, 2026 Board of Supervisors Meeting, were approved.

FOURTH ORDER OF BUSINESS Organizational Matters

A. Acceptance of Resignation of Supervisor John Gysen

Mr. Flint: Unfortunately, as Mr. Gysen mentioned in his comments, he moved out of Indigo East and therefore can no longer serve on the Board. Anytime a vacancy is created during the term of office, the remaining Board members appoint that replacement through the end of the term. His seat is expiring in November of this year. We did receive a letter of interest which is included in your agenda, and that's for Ms. Sarah Logue. There's no prescribed process that you have to follow as far as filling the vacancy. You have received an email of interest to serve. If the Board is inclined, you could consider a motion to appointment Ms. Logue, or you can continue to look for other folks.

Mr. Hutson: I make a motion that Sarah fill John Gysen’s term.

Mr. Flint: I jumped ahead of myself. I apologize. Let's consider a motion to accept John's resignation.

Ms. Ziino: I’ll make that motion.

On MOTION by Ms. Ziino, seconded by Mr. DiPiero, with all in favor, Accepting the Resignation of Supervisor John Gysen, was approved.

B. Consideration of Letter of Interest

Mr. Flint: Now, you do have a letter of interest to fill that vacancy.

C. Appointment of Individual to Fulfill Seat Vacancy

Mr. Flint: I believe there was a motion by Mr. Hutson.

Mr. Hutson: Yes.

On MOTION by Mr. Hutson, seconded by Mr. Solan, with all in favor, Appointing Ms. Sarah Logue to the Board Seat Vacancy, was approved.

D. Administration of Oath to Newly Elected Supervisor

Mr. Flint: Ms. Logue, if you could come join the Board up here at the table. As a citizen of the State of Florida and of the United States of America, and as an officer of the Indigo East Community Development District and recipient of public funds as such officer, do you hereby solemnly swear or affirm you support the Constitution of the United States and of the State of Florida?

Ms. Logue: I do.

Mr. Flint: If you wouldn’t mind printing your name and then signing where it says Board of Supervisor. Congratulations. This seat does have a term expiring in November. So, if you're interested in continuing to serve or run for that seat, you will need to go through the qualifying period and qualify with the Supervisor of Elections. We'll discuss that later on the agenda. I provided you some additional information. One is just your contact information which would come to my office. We have some of it, but if you wouldn't mind just filling that form out and you can scan it and email it to me. And then behind that is some information. As a Board member, you are a public official, similar to a city commissioner, county commissioner, school Board member. In Florida, there's a requirement that you do annual financial disclosure to the Commission on Ethics. So that's information on that. We'll enter your name into the system. The Commission on Ethics will generate an email to you with the form. You'll need to file that within 30 days of today, and then you update that annually. There's also a requirement that you do four hours of ethics training annually. You won't have to fulfill that this year because you were appointed after March 31 of this year, so that won't come into play until next year. As a public official you also are subject to government in the Sunshine Law, which means that you cannot communicate with the other Board members regarding CDD business outside of a publicly noticed meeting. That includes written, verbal communication through third parties, texts, any form of communication. Also, any documents that you have in your possession that are CDD related would be considered a public record. In Florida, you could be subject to a public records request. So, we typically suggest things like agendas and things like that that I keep copies of. You don't need to keep those. You can dispose of those as long as I've got the documents. If you choose to keep the documents, you will just want to keep them separate from your personal and business-related documents. Anything else, Rachel?

Ms. Wagoner: I think you covered it.

Mr. Flint: And if you have any questions on any of that, I know it was a lot, feel free to contact me or you can contact Rachel or Jerry. They serve as District counsel.

E. Election of Officers

Mr. Flint: You do have a resolution electing officers in your agenda. And since John was the Chair, you probably want to consider all the officers.

F. Consideration of Resolution 2026-03 Electing Officers

Mr. Flint: We have populated the resolution with the existing staff members and the offices they currently hold. You're not obligated to keep that, but typically two of the Board members would serve as Chair or Vice Chair, and then the other three would serve as Assistant Secretaries. So, that's how this resolution is set up. John was Chair and Terry was Vice Chair, and then the other three Board members were Assistant Secretaries. We could handle each office separately with separate motions. Or if a Board member wants to make a motion to elect a slate of officers, you could do it in one motion. What's the Board's preference?

Mr. DiPiero: Slate would be better. But don't we need to nominate somebody to take John's place?

Mr. Hutson: That’s what it’s about.

Mr. DiPiero: That’s what this is all about?

Mr. Flint: Yeah, you need to reconsider officers. Since John was Chair, you want you go ahead and consider the resolution electing officers. And if you want to do a slate you could name everyone in that one motion, who you want as Chair, Vice Chair and Assistant Secretary.

Mr. DiPiero: I recommend that Terry be the Chair since he's already the Vice Chair. Plus, he's been a long-term member of this organization, so he knows. He knows the ropes. Plus, he's been a resident, what, 20 years? About 20 years, right?

Mr. Solan: 21.

Mr. DiPiero: He's got a wealth of experience and knowledge. I think he ought to serve as the Chair.

Mr. Flint: Okay. Who would you like to see as Vice Chair?

Mr. Hutson: I would make a motion that Frank would be.

Mr. DiPiero: Oh, thanks.

Mr. Flint: Okay. Instead of that being a motion, let's have a discussion. And then you could do a motion at the end. And then the other three Board members would be Assistant Secretaries?

Mr. DiPiero: Yes.

Mr. Flint: And then the staff members listed in the resolution would remain. Okay, so we have a motion by Mr. DiPiero to elect Terry as Chair, Frank as Vice Chair, George Flint as Secretary, the other three Board members as Assistant Secretary, Jill Burns Treasurer, Katie Costa Assistant Treasurer, Darrin Mossing Senior Assistant Treasurer.

> On MOTION by Mr. DiPiero, seconded by Ms. Ziino, with all in favor, Resolution 2026-03 Electing Officers as slated above, was approved.

FIFTH ORDER OF BUSINESS **Consideration of Resolution 2026-04 Approving the Fiscal Year 2027 Proposed Budget and Setting a Public Hearing**

Mr. Flint: Item 5 is consideration of Resolution 2026-04, approving a proposed budget and setting the date, place and time of the public hearing. We're recommending your August 18, 2026 meeting at 9:00 a.m. in this location for the public hearing. Attached as exhibit A is the proposed budget. This is not binding on the Board. You would do the final adoption at the public hearing. You'll note under administrative expenses there have been some increases. One is the engineering. Again, this is a placeholder understanding that you're going to have two reports due this year. The annual trust indenture report and then the state report that is required to be updated every five years. So that went from $4,000 to $10,000. I will work on getting a better price from the engineer to see if that can be adjusted. The administrative management related items have been increased by 5% and then the other line items you see there. In total it went up by about $6,500. On the O and M side, it actually decreased by about $3,000 from $287,434 to $284,360. The mowing contract, Yellowstone's price is remaining the same. Next fiscal year, we've increased electric expenses based on our actuals and adjusted some of the other line items. It results in a transfer out of to the capital reserve fund at $22,681, which went down slightly from the $25,000 that you transferred this year. This all assumes that your per unit assessment amount would remain the same at $644 a year per house. You also have the debt service fund and the capital reserve fund as well. In the capital reserve fund, we're budgeting for roadway resurfacing and some roadway striping and signage. We do know that we're likely going to do the second phase of the landscape refurbishment, which we will need to adjust this budget going into the public hearing to reflect that. Any questions on the proposed budget, understanding that you'll have an opportunity again at the public hearing? Hearing none. Is there a motion to approve Resolution 2026-04?

> On MOTION by Ms. Ziino, seconded by Mr. DiPiero, with all in favor, Resolution 2026-04 Approving the Fiscal Year 2027 Proposed Budget and Setting a Public Hearing, was approved.

SIXTH ORDER OF BUSINESS **Consideration of Proposals for Pressure Washing Services**

Mr. Flint: Each year you budget for pressure washing of the curbs and sidewalks on the CDD owned roadways, and we budgeted $18,000 this year. We've historically used MHS companies; at least we did in the current year. You have three proposals: one from MHS, one from Infinite Exteriors, and then one from American Power Washing. And so, the MHS is $18,000, Infinite is $17,500 and American Power Washing is $17,750, I believe. Andy, were you recommending Infinite?

Mr. Jorgenson: I would not recommend MHS.

Mr. Flint: Yeah, they're too busy.

Mr. Jorgenson: They are swamped right now. So, between the other two, really it’s the Board’s decision. Infinite is local.

Mr. Flint: Yeah, MHS is the highest. Numbers aren't significant, but they are very busy going into the summer and likely would not be able to get the work scheduled.

Mr. DiPiero: There's only, out of $18,000, there's only a $750 price spread. I don't think the cost is a real big issue over here. The MHS guy did a great job, but it was one guy and it took him three months to do it, so by the time he got done, it's time to do it again.

Mr. Jorgenson: The other two are dedicated power washing companies. MHS is just an add on service.

Mr. DiPiero: I saw that Infinite. I did some research on both of them online and I saw that they have some pretty impressive credentials. They do a lot of commercial projects, hospitals, other HOA communities and so on and so forth. And I couldn't find anything about the American Power Washing, but what I did find looked like they were mainly residential. So, I agree with your recommendation.

Mr. Flint: Okay.

Mr. DiPiero: For the Infinite Exterior.

Mr. Flint: Is that a motion, Mr. DiPiero?

Mr. DiPiero: Yes, sir.

On MOTION by Mr. DiPiero, seconded by Mr. Hutson, with all in favor, Accepting the Proposal from Infinite Exteriors for Pressure Washing Services Totaling $17,500, was approved.

SEVENTH ORDER OF BUSINESS **Review and Acceptance of Fiscal Year 2025 Draft Audit Report**

Mr. Flint: Item seven is review and acceptance of the Fiscal Year 2025 draft audit report. Each year, you're required to have an annual independent audit performed. A draft of that report is included in your agenda. If there were any issues that were identified during the course of the audit, it would be reflected in the report to management, which is the last page. You can see that there are no current or prior year findings and recommendations and that we've complied with the provisions of the auditor general that they're required to review. It is a clean audit. Were there any questions from the Board on the audit? If not, is there a motion to accept it and authorize it to be transmitted to the state?

On MOTION by Ms. Ziino, seconded by Mr. DiPiero, with all in favor, Accepting the Fiscal Year 2025 Draft Audit Report, was approved.

EIGHTH ORDER OF BUSINESS **Staff Reports**

A. Attorney

Mr. Flint: Attorney's report. Rachel, anything?

Ms. Wagoner: I have nothing.

B. Engineer

1. Consideration of Work Authorization 2026-01 for Annual Engineer's Report

Mr. Flint: Engineer, you have the work authorization for the annual trust indenture report. This is required to be done annually, and Dewberry Engineering is your District engineer. They're the successor to Bowyer-Singleton, who was the original engineer that was involved in the design of the project. Any questions on the work authorization? If not, is there a motion to approve it?

Mr. Solan: I move that we approve it.

On MOTION by Mr. Solan seconded by Mr. Hutson, with all in favor, Work Authorization 2026-01 for Annual Engineer's Report, was approved.

C. District Manager's Report

1. Consideration of Check Register

Mr. Flint: District Manager, you have the check register from February 4 through May 5. Totals $112,085.88. The detailed registers behind the summary. Were there any questions on the check register? Mr. DiPiero.

Mr. DiPiero: I had a question. I noticed that several of the payments are made to Bay Laurel and to SECO. But what I was wondering about, they're referencing specific addresses. What is that all about?

Mr. Flint: Those would be the irrigation pumps.

Mr. DiPiero: Oh, the locations.

Mr. Flint: Yeah. And we do have some irrigation, I think, with Bay Laurel that aren't on the irrigation pumps. So, we've got some irrigation that would be paid to Bay Laurel. And then the SECO is primarily the two irrigation pumps that we've got.

Mr. Flint: Any other questions on the check register? If not, is there a motion to approve it?

On MOTION by Mr. DiPiero seconded by Ms. Ziino, with all in favor, the Check Register, was approved.

2. Balance Sheet and Income Statement

Mr. Flint: You also have the unaudited financials through March 31. There's no action required. If you have any questions on those, we can discuss them. Our actual expenses are under our prorated budget for both administrative and O&M. You also have the debt service fund and the capital reserve fund. Any questions on the financials? Okay, if not, Mr. DiPiero?

Mr. DiPiero: This the long-term debt report, I noticed that it ends on May 1, 2037. Is that correct? Is this what the one of the two items that occurs on our tax bill?

Mr. Flint: Yeah.

Mr. DiPiero: Okay. So after, 5-1-37, that would go away?

Mr. Flint: Yeah. The debt piece, you have two components to your annual assessment. You have the O&M and then you have the debt service. A lot of the lots in Indigo, the debt was prepaid. But, if you do have debt on the property, it will go away in 2037.

3. General Election Qualifying Period and Procedure

Mr. Flint: You do have seats that are coming up for general election. The way that the seat terms are structured, every two years and even numbered years, you either have three seats or two seats to come up for election. In November 2026, you have three seats. You have the seat just occupied by Ms. Logue. You have Mr. Solan's seat and Mr. Hutson's seat. The Supervisor of Elections handles the election for those seats. And I've provided you an informational page. It shows you the qualifying period and what the requirements are if the incumbents or any members of the public want to run for those seats, what they would need to do to qualify to run. If no one qualifies, then the Board appoints a general elector after November. If one person qualifies for a seat, they'll end up being elected unopposed. If more than one person qualifies for a seat, then that will show up on the first Tuesday in November on the ballot when you go to vote in the general election.

4. Presentation of Registered Voters – 886

Mr. Flint: The final item is the number of registered voters as of April 15, and that's 886 active registered voters.

NINTH ORDER OF BUSINESS Supervisors Requests

Mr. Flint: Anything else on the agenda? We did have under public comment, a concern expressed about the landscape maintenance in the cul de sac in front of the resident's home. The CDD was made aware of this a week or two ago when they contacted us. We have taken steps to have the landscape contractor out there to remove dead material, trim the existing vegetation that's there. The palm trees have been trimmed, the pine straw has been raked off of the curb, and so the area looks significantly better. I can't speak to before that and what happened as far as the ongoing maintenance goes. But I can say that on a going forward basis that island is on the radar for our vendor. I think there's a desire on the part of the resident to have additional steps taken. To the extent it is maintenance related, we can look at that. To the extent it's additional plant material or that sort of thing, I think the Board has taken the approach that we have a master plan for refurbishment of all the landscaping in the community and you're doing that by phase. You did the north entrance as the first phase. It was approximately $25,000 from the north entrance down. And I believe the approach, and you can change this, but I think the approach we're headed toward is that you would do it in phases of $25,000 at a time and you haven't made a decision on the next phase yet. But short of that, we have not gone in and replanted areas because you're trying to do it in a stepwise fashion and you have limited resources to do it. So, under the existing assessments, you've decided to take that approach of phasing it in over several years. I don't know what other discussion the Board might want to have on that issue. Andy has been engaged. Yellowstone's been engaged. Andy had the palm trees trimmed and Brandon with Andy's group also provided direction and a punch list of Yellowstone, which they carried out last week.

Mr. DiPiero: So, you didn't know about it until a couple weeks ago. So, you couldn't take care of it until you knew about it?

Mr. Flint: Yeah, the county commission has no oversight over this Board, and they have nothing to do with that cul de sac or those roads. The CDD owns the roads. I apologize if there may have been some confusion on who the proper folks were to contact, but we have addressed it to the extent we can.

Mr. Hutson: Some of the discussions I had with Yellowstone when we first did the north entrance that the islands were probably most likely going to be on the next year if the Board approved it. But I was going to wait till see what the middle entrance is going to be like after all this road construction. There may be issues over there that we may have to address at that point, but we got time because we've just now completed that north entrance.

Mr. Flint: Right.

Mr. Hutson: But yeah, the islands probably will be, if not next time, time after that for refurbishing the whole thing.

Mr. Flint: If the resident would like, after the meeting, Rob, if you want to, and, Andy, if you're available, maybe you guys can meet just to see if there's anything additional we can do under our existing contract, short of replanting or additional plant material.

Mr. Szozda: Yes.

Mr. Flint: Great. Anything else? I know you had a couple concerns, Mr. Hutson. Did you have anything you wanted to raise?

Mr. Hutson: I did talk to him about the plants, the gingers coming back up through, and he said he's already going to take care of it.

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

TENTH ORDER OF BUSINESS **Other Business**

There being no other business, the next item followed.

ELEVENTH ORDER OF BUSINESS **Adjournment**

Mr. Flint: Is there a motion to adjourn?

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

___________________________ Secretary / Assistant Secretary

___________________________ Chairman / Vice Chairman

SECTION V

SECTION A

RESOLUTION 2026-05

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, 2026, AND ENDING SEPTEMBER 30, 2027.

WHEREAS, the District Manager has, prior to the fifteenth (15^{th}) 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 18, 2026, 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 2026 and/or revised projections for Fiscal Year 2027.

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, 2026," as adopted by the Board of Supervisors on August 18, 2026.

Section 2. Appropriations

There is hereby appropriated out of the revenues of the Indigo East Community Development District, for the fiscal year beginning October 1, 2026, and ending September 30, 2027, the sum of **$________________** to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board of Supervisors to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

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

Section 3. Supplemental Appropriations

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

a. Board may authorize a transfer of the unexpended balance or portion thereof of any appropriation item.

b. Board may authorize an appropriation from the unappropriated balance of any fund.

c. Board may increase any revenue or income budget amount to reflect receipt of any additional unbudgeted monies and make the corresponding change to appropriations or the unappropriated balance.

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

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

Introduced, considered favorably, and adopted this 18th day of August, 2026.

ATTEST:

INDIGO EAST COMMUNITY DEVELOPMENT DISTRICT

____
Secretary

By:____________________________________

Its:____________________________________

Indigo East

Community Development District

Proposed Budget

FY 2027

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Community Development District

Proposed Budget

General Fund

Description	Adopted Budget FY2026	Actuals Thru 6/30/2026	Projected Next 3 Months	Projected Thru 9/30/2026	Proposed Budget FY2027
Revenues					
Maintenance Assessments	$ 366,060	$ 368,956	$ -	$ 368,956	$ 366,060
Interest	$ 115	$ 2,576	$ 572	$ 3,148	$ 1,574
Total Revenues	**$ 366,176**	**$ 371,532**	**$ 572**	**$ 372,104**	**$ 367,635**
Expenditures					
General & Administrative					
Supervisor Fees	$ 4,000	$ 2,800	$ 1,000	$ 3,800	$ 4,000
FICA Expense	$ 306	$ 184	$ 77	$ 260	$ 306
Engineering	$ 4,000	$ 1,905	$ 1,000	$ 2,905	$ 10,000
Trustee Fees	$ 2,255	$ 2,128	$ -	$ 2,128	$ 2,255
Dissemination	$ 2,866	$ 2,349	$ 716	$ 3,066	$ 3,010
Arbitrage	$ 450	$ 450	$ -	$ 450	$ 450
Assessment Roll	$ 5,732	$ 5,732	$ -	$ 5,732	$ 6,019
Attorney	$ 6,100	$ 5,323	$ 1,500	$ 6,823	$ 6,100
Annual Audit	$ 3,400	$ 3,300	$ -	$ 3,300	$ 3,400
Management Fees	$ 9,836	$ 7,377	$ 2,459	$ 9,836	$ 10,328
Information Technology	$ 918	$ 689	$ 230	$ 918	$ 964
Website Maintenance	$ 688	$ 516	$ 172	$ 688	$ 722
Postage	$ 600	$ 287	$ 150	$ 437	$ 600
Printing & Binding	$ 500	$ 380	$ 120	$ 500	$ 500
Insurance	$ 9,515	$ 8,194	$ -	$ 8,194	$ 9,013
Legal Advertising	$ 1,000	$ 122	$ 250	$ 372	$ 1,000
Other Current Charges	$ 1,200	$ 494	$ 122	$ 616	$ 1,200
Office Supplies	$ 200	$ 2	$ 50	$ 52	$ 200
Dues, Licenses & Subscriptions	$ 175	$ 175	$ -	$ 175	$ 175
Total General & Administrative:	**$ 53,742**	**$ 42,406**	**$ 7,845**	**$ 50,251**	**$ 60,242**

Indigo East

Community Development District

Proposed Budget

General Fund

Description	Adopted Budget FY2026	Actuals Thru 6/30/2026	Projected Next 3 Months	Projected Thru 9/30/2026	Proposed Budget FY2027
Operations & Maintenance					
Property Insurance	$ 883	$ 738	$ -	$ 738	$ 701
Water Expense	$ 2,724	$ 1,742	$ 547	$ 2,289	$ 2,724
Electric Expense	$ 56,042	$ 48,054	$ 14,330	$ 62,385	$ 59,000
Irrigation Repairs	$ 2,925	$ -	$ 731	$ 731	$ 2,925
Retention Ponds/ROW Maintenance	$ 188,253	$ 120,865	$ 67,388	$ 188,253	$ 188,253
Plant Replacement	$ 2,500	$ -	$ 625	$ 625	$ 2,500
Tree Trimming	$ 1,000	$ -	$ 250	$ 250	$ 1,000
Pressure Washing	$ 18,207	$ -	$ 4,552	$ 4,552	$ 18,207
Well Maintenance/Repairs	$ 4,050	$ 6,609	$ 1,013	$ 7,622	$ 4,050
Contingency	$ 10,850	$ -	$ 2,713	$ 2,713	$ 5,000
Total Operations & Maintenance:	**$ 287,434**	**$ 178,008**	**$ 92,148**	**$ 270,156**	**$ 284,360**
Other Expenditures					
Transfer Out - Capital Reserve	$ 25,000	$ -	$ 25,000	$ 25,000	$ 23,033
Total Other Expenditures	**$ 25,000**	**$ -**	**$ 25,000**	**$ 25,000**	**$ 23,033**
Total Expenditures	**$ 366,176**	**$ 220,414**	**$ 124,993**	**$ 345,407**	**$ 367,635**
Excess Revenues/(Expenditures)	$ -	$ 151,118	$ (124,421)	$ 26,697	$ -

	FY2024	FY2025	FY2026	FY2027
Net Assessments	$333,934	$333,934	$366,060	$366,060
Discounts & Collections (6%)	$21,315	$21,315	$23,366	$23,366
Gross Assessments	$355,249	$355,249	$389,426	$389,426
Total Units	605	605	605	605
Assessments per Unit	$587	$587	$644	$644

Indigo East
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

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

Arbitrage

The District has contracted with AMTEC, an independent certified public accountant to annually calculate the District's Arbitrage Rebate Liability on the Series 2016 Special Assessment Refunding Bonds.

Indigo East
Community Development District
General Fund Budget

Assessment Roll

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

Attorney

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

Annual Audit

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

Management Fees

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

Information Technology

Represents various cost of information technology for the District such as video conferencing, cloud storage and servers, positive pay implementation and programming for fraud protection, accounting software, tablets for meetings, Adobe, Microsoft Office, etc. Governmental Management Services – Central Florida, LLC provides these systems.

Website Maintenance

Represents the costs associated with monitoring and maintaining the District's website created in accordance with Chapter 189, Florida Statutes. These services include site performance assessments, security and firewall maintenance, updates, document uploads, hosting and domain renewals, website backups, etc. Governmental Management Services – Central Florida, LLC provides these services.

Postage

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

Printing & Binding

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

Insurance

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

Indigo East
Community Development District
General Fund Budget

Legal Advertising

The District is required to advertise various notices for monthly Board meetings, public hearings, etc. in a newspaper of general circulation. The District does most of its legal advertising with CA Florida Holdings LLC.

Other Current Charges

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

Office Supplies

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

Dues, Licenses & Subscriptions

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

Maintenance:

Property Insurance

The District's property insurance coverage is provided by Florida Insurance Alliance (FIA). FIA specializes in providing insurance coverage to governmental agencies.

Water Expense

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

Address	Monthly	Annually
80th Terrace Median	$50	$600
82nd/78th Terrace Median	$100	$1,200
77th Court Culdesac	$30	$360
Contingency		$564
		$2,724

Electric Expense

To record the electric cost of lighting service. The District has the following account with Sumter Electric Cooperative, Inc. (SECO).

Description	Monthly	Annually
Streetlighting	$4,738.5	$56,862
Contingency		$2,138
TOTAL		**$59,000**

Irrigation Repairs

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

Retention Ponds/ROW Maintenance

The District has contracted with Yellowstone Landscape – Southeast, LLC to provide the following services:

Turf Maintenance

A. Turf areas unless otherwise specified will be mowed on a weekly basis in the growing season (April through October). During months not specified in the growing season (November through March) the turf will be mowed at least twice a month unless abnormal conditions arise. Typical yearly mowing schedules will allow for 38 mowings per year.

Edging / String Trimming

A. Edging of all hard edges: Sidewalks, Driveways, Curb lines etc. adjacent to maintained property will be edged on a weekly basis during the growing season in conjunction with the maintenance schedule. All storm water culverts will be string trimmed on a weekly basis during the growing season in conjunction with the maintenance schedule to ensure vegetation will not obstruct discharge culvert area.
Edging of all landscape beds will be done on a weekly basis to provide a crisp edge. Retention ponds with beds areas will be edged using mechanical equipment such as an edger, string trimmer. Herbicidal edging is will not be acceptable. Bed lines will be edged with the intent to keep the same original design and will be enlarged if plant material growth warrants.

Bed Maintenance

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

Tree Maintenance, Pruning and Fertilization

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

Turf Fertilization

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

Mulch

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

Description	**Monthly**	**Annually**
Yellowstone Landscape – Southeast, LLC	$10,800	$129,600
Pine Straw		$53,328
Contingency		$5,325
TOTAL		**$188,253**

Plant Replacement

Estimated cost to replace damaged plants within the District.

Tree Trimming

Estimated cost for tree trimming within the District.

Pressure Washing

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

Well Maintenance/Repairs

Estimated cost for repairs and maintenance of the two wells.

Contingency

Represents funds allocated to expenses that the District could incur throughout the fiscal year that do not fit into any amenity category.

Other Expenditures:

Transfer Out - Capital Reserve

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

Indigo East

Community Development District

Proposed Budget

Debt Service Fund Series 2016

Description	Adopted Budget FY2026	Actuals Thru 6/30/2026	Projected Next 3 Months	Projected Thru 9/30/2026	Proposed Budget FY2027
Revenues					
Assessments - Tax Roll	$ 80,774	$ 81,128	$ -	$ 81,128	$ 80,774
Assessments - Prepayments	$ -	$ 7,682	$ -	$ 7,682	$ -
Interest Income	$ 3,203	$ 4,243	$ 943	$ 5,186	$ 2,593
Carry Forward Surplus	$ 108,341	$ 115,739	$ -	$ 115,739	$ 118,076
Total Revenues	**$ 192,318**	**$ 208,792**	**$ 943**	**$ 209,735**	**$ 201,443**
Expenditures					
Special Call - 11/1	$ -	$ 10,000	$ -	$ 10,000	$ -
Interest - 11/1	$ 15,938	$ 15,938	$ -	$ 15,938	$ 14,681
Principal - 5/1	$ 50,000	$ 45,000	$ -	$ 45,000	$ 50,000
Special Call - 5/1	$ -	$ 5,000	$ -	$ 5,000	$ -
Interest - 5/1	$ 15,938	$ 15,722	$ -	$ 15,722	$ 14,681
Total Expenditures	**$ 81,875**	**$ 91,659**	**$ -**	**$ 91,659**	**$ 79,363**
Excess Revenues/(Expenditures)	$ 110,443	$ 117,133	$ 943	$ 118,076	$ 122,080

Principal - 11/1	$ 13,650.00
Net Assessments	$80,774
Discounts & Collections (6%)	$5,156
Gross Assessments	$85,930
Total Units	178
Assessments per Unit	$483

Indigo East

Community Development District

Series 2016 Special Assessment Bonds
Amortization Schedule

Date		Balance		Prinicpal		Interest		Total
11/01/26	$	675,000.00	$	-	$	14,681.25	$	14,681.25
05/01/27	$	675,000.00	$	50,000.00	$	14,681.25		
11/01/27	$	625,000.00	$	-	$	13,650.00	$	78,331.25
05/01/28	$	625,000.00	$	50,000.00	$	13,650.00		
11/01/28	$	575,000.00	$	-	$	12,618.75	$	76,268.75
05/01/29	$	575,000.00	$	55,000.00	$	12,618.75		
11/01/29	$	520,000.00	$	-	$	11,484.38	$	79,103.13
05/01/30	$	520,000.00	$	55,000.00	$	11,484.38		
11/01/30	$	465,000.00	$	-	$	10,350.00	$	76,834.38
05/01/31	$	465,000.00	$	60,000.00	$	10,350.00		
11/01/31	$	405,000.00	$	-	$	9,112.50	$	79,462.50
05/01/32	$	405,000.00	$	60,000.00	$	9,112.50		
11/01/32	$	345,000.00	$	-	$	7,762.50	$	76,875.00
05/01/33	$	345,000.00	$	65,000.00	$	7,762.50		
11/01/33	$	280,000.00	$	-	$	6,300.00	$	79,062.50
05/01/34	$	280,000.00	$	65,000.00	$	6,300.00		
11/01/34	$	215,000.00	$	-	$	4,837.50	$	76,137.50
05/01/35	$	215,000.00	$	70,000.00	$	4,838.50		
11/01/35	$	145,000.00	$	-	$	3,262.50	$	78,101.00
05/01/36	$	145,000.00	$	70,000.00	$	3,262.50		
11/01/36	$	75,000.00	$	-	$	1,687.50	$	74,950.00
05/01/37	$	75,000.00	$	75,000.00	$	1,687.50	$	76,687.50
			$	**675,000.00**	**$**	**191,494.76**	**$**	**866,494.76**

Indigo East

Community Development District

Proposed Budget

Capital Reserves Fund

Description	Adopted Budget FY2026	Actuals Thru 6/30/2026	Projected Next 3 Months	Projected Thru 9/30/2026	Proposed Budget FY2027
Revenues					
Interest Income	$ 9,286	$ 13,787	$ 3,064	$ 16,850	$ 8,425
Carry Forward Surplus	$ 483,643	$ 477,144	$ -	$ 477,144	$ 493,712
Total Revenues	**$ 492,929**	**$ 490,931**	**$ 3,064**	**$ 493,994**	**$ 502,137**
Expenditures					
Roadway Resurfacing	$ 35,000	$ 23,193	$ -	$ 23,193	$ 35,000
Roadway Striping & Signage	$ 3,200	$ 2,090	$ -	$ 2,090	$ 3,200
Total Expenditures	**$ 38,200**	**$ 25,283**	**$ -**	**$ 25,283**	**$ 38,200**
Other Financing Sources/(Uses)					
Transfer In	$ 25,000	$ -	$ 25,000	$ 25,000	$ 23,033
Total Other Financing Sources/(Uses)	**$ 25,000**	**$ -**	**$ 25,000**	**$ 25,000**	**$ 23,033**
Excess Revenues/(Expenditures)	$ 479,729	$ 465,648	$ 28,064	$ 493,712	$ 486,970

SECTION B

RESOLUTION 2026-06

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 2026-2027 ("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 2026-2027; 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 18th day of August, 2026.

ATTEST:

INDIGO EAST COMMUNITY DEVELOPMENT DISTRICT

____
Secretary/ Assistant Secretary

By:______________________________

Its:______________________________

Indigo East CDD
FY 27 Assessment Roll

PARCEL	Units	O&M	Debt	Total
3530-0000-05	12	$7,724.16	$0.00	$7,724.16
3530-0000-29			$0.00	$0.00
3566-000-001			$0.00	$0.00
3566-000-007			$0.00	$0.00
3566-000-008			$0.00	$0.00
3566-000-010			$0.00	$0.00
3566-0010001			$0.00	$0.00
3566-0010002			$0.00	$0.00
3566-0010003			$0.00	$0.00
3566-0010004			$0.00	$0.00
3566-0010005			$0.00	$0.00
3566-0010006			$0.00	$0.00
3566-0010007			$0.00	$0.00
3566-0010008			$0.00	$0.00
3566-0010009			$0.00	$0.00
3566-001-001	1	$643.68	$0.00	$643.68
3566-001-002	1	$643.68	$0.00	$643.68
3566-001-003	1	$643.68	$0.00	$643.68
3566-001-004	1	$643.68	$0.00	$643.68
3566-001-005	1	$643.68	$0.00	$643.68
3566-001-006	1	$643.68	$0.00	$643.68
3566-001-007	1	$643.68	$0.00	$643.68
3566-001-008	1	$643.68	$0.00	$643.68
3566-001-009	1	$643.68	$0.00	$643.68
3566-001-010	1	$643.68	$0.00	$643.68
3566-001-011	1	$643.68	$0.00	$643.68
3566-001-012	1	$643.68	$0.00	$643.68
3566-001-013	1	$643.68	$0.00	$643.68
3566-001-014	1	$643.68	$0.00	$643.68
3566-001-015	1	$643.68	$0.00	$643.68
3566-001-016	1	$643.68	$0.00	$643.68
3566-001-017	1	$643.68	$0.00	$643.68
3566-001-018	1	$643.68	$0.00	$643.68
3566-001-019	1	$643.68	$0.00	$643.68
3566-001-020	1	$643.68	$0.00	$643.68
3566-001-021	1	$643.68	$0.00	$643.68
3566-001-022	1	$643.68	$0.00	$643.68
3566-001-023	1	$643.68	$0.00	$643.68
3566-001-024	1	$643.68	$0.00	$643.68
3566-001-025	1	$643.68	$0.00	$643.68
3566-001-026	1	$643.68	$0.00	$643.68
3566-001-027	1	$643.68	$0.00	$643.68
3566-001-028	1	$643.68	$0.00	$643.68
3566-001-029	1	$643.68	$0.00	$643.68

PARCEL	Units	O&M	Debt	Total
3566-001-030	1	$643.68	$0.00	$643.68
3566-001-031	1	$643.68	$0.00	$643.68
3566-001-032	1	$643.68	$0.00	$643.68
3566-001-033	1	$643.68	$0.00	$643.68
3566-001-034	1	$643.68	$0.00	$643.68
3566-001-035	1	$643.68	$0.00	$643.68
3566-001-036	1	$643.68	$0.00	$643.68
3566-001-037	1	$643.68	$0.00	$643.68
3566-001-038	1	$643.68	$0.00	$643.68
3566-001-039	1	$643.68	$0.00	$643.68
3566-001-040	1	$643.68	$0.00	$643.68
3566-001-041	1	$643.68	$0.00	$643.68
3566-001-042	1	$643.68	$0.00	$643.68
3566-001-043	1	$643.68	$0.00	$643.68
3566-001-044	1	$643.68	$0.00	$643.68
3566-001-045	1	$643.68	$0.00	$643.68
3566-001-046	1	$643.68	$0.00	$643.68
3566-001-047	1	$643.68	$0.00	$643.68
3566-001-048	1	$643.68	$0.00	$643.68
3566-001-049	1	$643.68	$0.00	$643.68
3566-001-050	1	$643.68	$0.00	$643.68
3566-001-051	1	$643.68	$0.00	$643.68
3566-001-052	1	$643.68	$0.00	$643.68
3566-001-053	1	$643.68	$0.00	$643.68
3566-001-054	1	$643.68	$0.00	$643.68
3566-001-055	1	$643.68	$0.00	$643.68
3566-001-056	1	$643.68	$0.00	$643.68
3566-001-057	1	$643.68	$0.00	$643.68
3566-001-058	1	$643.68	$0.00	$643.68
3566-001-059	1	$643.68	$0.00	$643.68
3566-001-060	1	$643.68	$0.00	$643.68
3566-001-061	1	$643.68	$0.00	$643.68
3566-001-062	1	$643.68	$0.00	$643.68
3566-001-063	1	$643.68	$0.00	$643.68
3566-001-064	1	$643.68	$0.00	$643.68
3566-001-065	1	$643.68	$0.00	$643.68
3566-001-066	1	$643.68	$0.00	$643.68
3566-001-067	1	$643.68	$0.00	$643.68
3566-001-068	1	$643.68	$0.00	$643.68
3566-001-069	1	$643.68	$0.00	$643.68
3566-001-070	1	$643.68	$0.00	$643.68
3566-001-071	1	$643.68	$0.00	$643.68
3566-001-072	1	$643.68	$0.00	$643.68
3566-001-073	1	$643.68	$0.00	$643.68
3566-001-074	1	$643.68	$0.00	$643.68
3566-001-075	1	$643.68	$0.00	$643.68
3566-001-076	1	$643.68	$0.00	$643.68

PARCEL	Units	O&M	Debt	Total
3566-001-077	1	$643.68	$0.00	$643.68
3566-001-078	1	$643.68	$0.00	$643.68
3566-001-079	1	$643.68	$0.00	$643.68
3566-001-080	1	$643.68	$0.00	$643.68
3566-001-081	1	$643.68	$0.00	$643.68
3566-001-082	1	$643.68	$0.00	$643.68
3566-001-083	1	$643.68	$0.00	$643.68
3566-001-084	1	$643.68	$0.00	$643.68
3566-001-085	1	$643.68	$0.00	$643.68
3566-001-086	1	$643.68	$0.00	$643.68
3566-001-087	1	$643.68	$0.00	$643.68
3566-001-088	1	$643.68	$0.00	$643.68
3566-001-089	1	$643.68	$0.00	$643.68
3566-001-090	1	$643.68	$0.00	$643.68
3566-001-091	1	$643.68	$0.00	$643.68
3566-001-092	1	$643.68	$0.00	$643.68
3566-001-093	1	$643.68	$0.00	$643.68
3566-001-094	1	$643.68	$0.00	$643.68
3566-001-095	1	$643.68	$0.00	$643.68
3566-001-096	1	$643.68	$0.00	$643.68
3566-001-097	1	$643.68	$0.00	$643.68
3566-001-098	1	$643.68	$0.00	$643.68
3566-001-099	1	$643.68	$0.00	$643.68
3566-001-100	1	$643.68	$0.00	$643.68
3566-001-101	1	$643.68	$0.00	$643.68
3566-001-102	1	$643.68	$0.00	$643.68
3566-001-103	1	$643.68	$0.00	$643.68
3566-001-104	1	$643.68	$0.00	$643.68
3566-001-105	1	$643.68	$0.00	$643.68
3566-001-106	1	$643.68	$0.00	$643.68
3566-001-107	1	$643.68	$0.00	$643.68
3566-001-108	1	$643.68	$0.00	$643.68
3566-001-109	1	$643.68	$0.00	$643.68
3566-001-110	1	$643.68	$0.00	$643.68
3566-001-111	1	$643.68	$0.00	$643.68
3566-001-112	1	$643.68	$0.00	$643.68
3566-001-113	1	$643.68	$0.00	$643.68
3566-001-114	1	$643.68	$0.00	$643.68
3566-001-115	1	$643.68	$0.00	$643.68
3566-001-116	1	$643.68	$0.00	$643.68
3566-001-117	1	$643.68	$0.00	$643.68
3566-001-118	1	$643.68	$0.00	$643.68
3566-001-119	1	$643.68	$0.00	$643.68
3566-001-120	1	$643.68	$0.00	$643.68
3566-001-121	1	$643.68	$0.00	$643.68
3566-001-122	1	$643.68	$0.00	$643.68
3566-001-123	1	$643.68	$0.00	$643.68

PARCEL	Units	O&M	Debt	Total
3566-001-124	1	$643.68	$0.00	$643.68
3566-001-125	1	$643.68	$0.00	$643.68
3566-001-126	1	$643.68	$0.00	$643.68
3566-0020001			$0.00	$0.00
3566-002-001			$0.00	$0.00
3566-0020013			$0.00	$0.00
3566-0020014			$0.00	$0.00
3566-0020015			$0.00	$0.00
3566-0020016			$0.00	$0.00
3566-002-002			$0.00	$0.00
3566-002-003			$0.00	$0.00
3566-002-176	1	$643.68	$0.00	$643.68
3566-002-177	1	$643.68	$0.00	$643.68
3566-002-178	1	$643.68	$0.00	$643.68
3566-002-179	1	$643.68	$0.00	$643.68
3566-002-180	1	$643.68	$0.00	$643.68
3566-002-181	1	$643.68	$0.00	$643.68
3566-002-182	1	$643.68	$0.00	$643.68
3566-002-183	1	$643.68	$0.00	$643.68
3566-002-184	1	$643.68	$0.00	$643.68
3566-002-185	1	$643.68	$0.00	$643.68
3566-002-186	1	$643.68	$0.00	$643.68
3566-002-187	1	$643.68	$0.00	$643.68
3566-002-188	1	$643.68	$0.00	$643.68
3566-002-189	1	$643.68	$0.00	$643.68
3566-002-190	1	$643.68	$0.00	$643.68
3566-002-191	1	$643.68	$0.00	$643.68
3566-002-192	1	$643.68	$0.00	$643.68
3566-002-193	1	$643.68	$0.00	$643.68
3566-002-194	1	$643.68	$0.00	$643.68
3566-002-195	1	$643.68	$0.00	$643.68
3566-002-196	1	$643.68	$0.00	$643.68
3566-002-197	1	$643.68	$0.00	$643.68
3566-002-198	1	$643.68	$0.00	$643.68
3566-002-199	1	$643.68	$0.00	$643.68
3566-002-200	1	$643.68	$0.00	$643.68
3566-002-201	1	$643.68	$0.00	$643.68
3566-002-202	1	$643.68	$0.00	$643.68
3566-002-203	1	$643.68	$0.00	$643.68
3566-002-204	1	$643.68	$0.00	$643.68
3566-002-205	1	$643.68	$0.00	$643.68
3566-002-206	1	$643.68	$0.00	$643.68
3566-002-207	1	$643.68	$0.00	$643.68
3566-002-208	1	$643.68	$0.00	$643.68
3566-002-209	1	$643.68	$0.00	$643.68
3566-002-210	1	$643.68	$0.00	$643.68
3566-002-211	1	$643.68	$0.00	$643.68

PARCEL	Units	O&M	Debt	Total
3566-002-212	1	$643.68	$0.00	$643.68
3566-002-213	1	$643.68	$0.00	$643.68
3566-002-214	1	$643.68	$0.00	$643.68
3566-002-215	1	$643.68	$0.00	$643.68
3566-002-216	1	$643.68	$0.00	$643.68
3566-002-217	1	$643.68	$0.00	$643.68
3566-002-218	1	$643.68	$0.00	$643.68
3566-002-219	1	$643.68	$0.00	$643.68
3566-002-220	1	$643.68	$0.00	$643.68
3566-002-221	1	$643.68	$0.00	$643.68
3566-002-222	1	$643.68	$0.00	$643.68
3566-002-223	1	$643.68	$0.00	$643.68
3566-002-224	1	$643.68	$0.00	$643.68
3566-0030001			$0.00	$0.00
3566-0030010			$0.00	$0.00
3566-0030011			$0.00	$0.00
3566-0030012			$0.00	$0.00
3566-003-225	1	$643.68	$0.00	$643.68
3566-003-226	1	$643.68	$0.00	$643.68
3566-003-227	1	$643.68	$0.00	$643.68
3566-003-228	1	$643.68	$0.00	$643.68
3566-003-229	1	$643.68	$0.00	$643.68
3566-003-230	1	$643.68	$0.00	$643.68
3566-003-231	1	$643.68	$0.00	$643.68
3566-003-232	1	$643.68	$0.00	$643.68
3566-003-233	1	$643.68	$0.00	$643.68
3566-003-234	1	$643.68	$0.00	$643.68
3566-003-235	1	$643.68	$0.00	$643.68
3566-003-236	1	$643.68	$0.00	$643.68
3566-003-237	1	$643.68	$0.00	$643.68
3566-003-238	1	$643.68	$0.00	$643.68
3566-003-239	1	$643.68	$0.00	$643.68
3566-003-240	1	$643.68	$0.00	$643.68
3566-003-241	1	$643.68	$0.00	$643.68
3566-003-242	1	$643.68	$0.00	$643.68
3566-003-243	1	$643.68	$0.00	$643.68
3566-003-244	1	$643.68	$0.00	$643.68
3566-003-245	1	$643.68	$0.00	$643.68
3566-003-246	1	$643.68	$0.00	$643.68
3566-003-247	1	$643.68	$0.00	$643.68
3566-003-248	1	$643.68	$0.00	$643.68
3566-003-249	1	$643.68	$0.00	$643.68
3566-003-250	1	$643.68	$0.00	$643.68
3566-003-251	1	$643.68	$0.00	$643.68
3566-003-252	1	$643.68	$0.00	$643.68
3566-003-253	1	$643.68	$0.00	$643.68
3566-003-254	1	$643.68	$0.00	$643.68

PARCEL	Units	O&M	Debt	Total
3566-003-255	1	$643.68	$0.00	$643.68
3566-003-256	1	$643.68	$0.00	$643.68
3566-003-257	1	$643.68	$0.00	$643.68
3566-003-258	1	$643.68	$0.00	$643.68
3566-003-259	1	$643.68	$0.00	$643.68
3566-003-260	1	$643.68	$0.00	$643.68
3566-003-261	1	$643.68	$0.00	$643.68
3566-003-262	1	$643.68	$0.00	$643.68
3566-003-263	1	$643.68	$0.00	$643.68
3566-003-264	1	$643.68	$0.00	$643.68
3566-003-265	1	$643.68	$0.00	$643.68
3566-003-266	1	$643.68	$0.00	$643.68
3566-003-267	1	$643.68	$0.00	$643.68
3566-003-268	1	$643.68	$0.00	$643.68
3566-0040001			$0.00	$0.00
3566-0040005			$0.00	$0.00
3566-0040009			$0.00	$0.00
3566-004-127	1	$643.68	$0.00	$643.68
3566-004-128	1	$643.68	$0.00	$643.68
3566-004-129	1	$643.68	$0.00	$643.68
3566-004-130	1	$643.68	$0.00	$643.68
3566-004-131	1	$643.68	$0.00	$643.68
3566-004-132	1	$643.68	$0.00	$643.68
3566-004-133	1	$643.68	$0.00	$643.68
3566-004-134	1	$643.68	$0.00	$643.68
3566-004-135	1	$643.68	$0.00	$643.68
3566-004-136	1	$643.68	$0.00	$643.68
3566-004-137	1	$643.68	$0.00	$643.68
3566-004-138	1	$643.68	$0.00	$643.68
3566-004-139	1	$643.68	$0.00	$643.68
3566-004-140	1	$643.68	$0.00	$643.68
3566-004-141	1	$643.68	$0.00	$643.68
3566-004-142	1	$643.68	$0.00	$643.68
3566-004-143	1	$643.68	$0.00	$643.68
3566-004-144	1	$643.68	$0.00	$643.68
3566-004-145	1	$643.68	$0.00	$643.68
3566-004-146	1	$643.68	$0.00	$643.68
3566-004-147	1	$643.68	$0.00	$643.68
3566-004-148	1	$643.68	$0.00	$643.68
3566-004-149	1	$643.68	$0.00	$643.68
3566-004-150	1	$643.68	$0.00	$643.68
3566-004-151	1	$643.68	$0.00	$643.68
3566-004-152	1	$643.68	$0.00	$643.68
3566-004-153	1	$643.68	$0.00	$643.68
3566-004-154	1	$643.68	$0.00	$643.68
3566-004-155	1	$643.68	$0.00	$643.68
3566-004-156	1	$643.68	$0.00	$643.68

PARCEL	Units	O&M	Debt	Total
3566-004-157	1	$643.68	$0.00	$643.68
3566-004-158	1	$643.68	$0.00	$643.68
3566-004-159	1	$643.68	$0.00	$643.68
3566-004-160	1	$643.68	$0.00	$643.68
3566-004-163	1	$643.68	$0.00	$643.68
3566-004-164	1	$643.68	$0.00	$643.68
3566-004-165	1	$643.68	$0.00	$643.68
3566-004-166	1	$643.68	$0.00	$643.68
3566-004-167	1	$643.68	$0.00	$643.68
3566-004-168	1	$643.68	$0.00	$643.68
3566-004-169	1	$643.68	$0.00	$643.68
3566-004-170	1	$643.68	$0.00	$643.68
3566-004-171	1	$643.68	$0.00	$643.68
3566-004-172	1	$643.68	$0.00	$643.68
3566-004-173	1	$643.68	$0.00	$643.68
3566-004-174	1	$643.68	$0.00	$643.68
3566-004-175	1	$643.68	$0.00	$643.68
3566-012-001			$0.00	$0.00
3566-012-002			$0.00	$0.00
3566-012-003			$0.00	$0.00
3566-012-005			$0.00	$0.00
3566-012-006			$0.00	$0.00
3566-012-007			$0.00	$0.00
3566-012-008			$0.00	$0.00
3566-012-009			$0.00	$0.00
3566-012-010			$0.00	$0.00
3566-013-001			$0.00	$0.00
3566-013-002			$0.00	$0.00
3566-013-003			$0.00	$0.00
3566-013-004			$0.00	$0.00
3566-1107-01	1	$643.68	$482.75	$1,126.43
3566-1107-02	1	$643.68	$482.75	$1,126.43
3566-1107-03	1	$643.68	$482.75	$1,126.43
3566-1107-04	1	$643.68	$482.75	$1,126.43
3566-1107-05	1	$643.68	$482.75	$1,126.43
3566-1107-06	1	$643.68	$482.75	$1,126.43
3566-1107-07	1	$643.68	$0.00	$643.68
3566-1107-08	1	$643.68	$482.75	$1,126.43
3566-1107-09	1	$643.68	$482.75	$1,126.43
3566-1107-10	1	$643.68	$482.75	$1,126.43
3566-1107-11	1	$643.68	$482.75	$1,126.43
3566-1107-12	1	$643.68	$482.75	$1,126.43
3566-1107-13	1	$643.68	$482.75	$1,126.43
3566-1107-14	1	$643.68	$482.75	$1,126.43
3566-1107-15	1	$643.68	$482.75	$1,126.43
3566-1107-16	1	$643.68	$482.75	$1,126.43
3566-1107-17	1	$643.68	$482.75	$1,126.43

PARCEL	Units	O&M	Debt	Total
3566-1107-18	1	$643.68	$482.75	$1,126.43
3566-1107-19	1	$643.68	$482.75	$1,126.43
3566-1107-20	1	$643.68	$482.75	$1,126.43
3566-1107-21	1	$643.68	$482.75	$1,126.43
3566-1107-22	1	$643.68	$482.75	$1,126.43
3566-1107-23	1	$643.68	$482.75	$1,126.43
3566-1107-24	1	$643.68	$482.75	$1,126.43
3566-1107-25	1	$643.68	$482.75	$1,126.43
3566-1107-26	1	$643.68	$482.75	$1,126.43
3566-1107-27	1	$643.68	$482.75	$1,126.43
3566-1107-28	1	$643.68	$0.00	$643.68
3566-1107-29	1	$643.68	$482.75	$1,126.43
3566-1107-30	1	$643.68	$482.75	$1,126.43
3566-1107-31	1	$643.68	$482.75	$1,126.43
3566-1107-32	1	$643.68	$482.75	$1,126.43
3566-1107-33	1	$643.68	$0.00	$643.68
3566-1107-34	1	$643.68	$0.00	$643.68
3566-1107-35	1	$643.68	$482.75	$1,126.43
3566-1107-36	1	$643.68	$482.75	$1,126.43
3566-1107-37	1	$643.68	$0.00	$643.68
3566-1107-38	1	$643.68	$482.75	$1,126.43
3566-1107-39	1	$643.68	$482.75	$1,126.43
3566-1107-40	1	$643.68	$482.75	$1,126.43
3566-1107-41	1	$643.68	$482.75	$1,126.43
3566-1107-42	1	$643.68	$482.75	$1,126.43
3566-1107-43	1	$643.68	$0.00	$643.68
3566-1107-44	1	$643.68	$482.75	$1,126.43
3566-1107-45	1	$643.68	$482.75	$1,126.43
3566-1107-46	1	$643.68	$482.75	$1,126.43
3566-1107-47	1	$643.68	$482.75	$1,126.43
3566-1107-48	1	$643.68	$482.75	$1,126.43
3566-1107-49	1	$643.68	$482.75	$1,126.43
3566-1107-50	1	$643.68	$482.75	$1,126.43
3566-1107-51	1	$643.68	$482.75	$1,126.43
3566-1107-52	1	$643.68	$482.75	$1,126.43
3566-1107-53	1	$643.68	$482.75	$1,126.43
3566-1107-54	1	$643.68	$482.75	$1,126.43
3566-1107-55	1	$643.68	$482.75	$1,126.43
3566-1107-56	1	$643.68	$482.75	$1,126.43
3566-1107-57	1	$643.68	$482.75	$1,126.43
3566-1107-58	1	$643.68	$482.75	$1,126.43
3566-1107-59	1	$643.68	$482.75	$1,126.43
3566-1107-60	1	$643.68	$482.75	$1,126.43
3566-1107-61	1	$643.68	$482.75	$1,126.43
3566-1107-62	1	$643.68	$482.75	$1,126.43
3566-1108-01	1	$643.68	$482.75	$1,126.43
3566-1108-02	1	$643.68	$0.00	$643.68

PARCEL	Units	O&M	Debt	Total
3566-1108-03	1	$643.68	$482.75	$1,126.43
3566-1108-04	1	$643.68	$482.75	$1,126.43
3566-1108-05	1	$643.68	$482.75	$1,126.43
3566-1108-06	1	$643.68	$482.75	$1,126.43
3566-1108-07	1	$643.68	$0.00	$643.68
3566-1108-08	1	$643.68	$482.75	$1,126.43
3566-1108-09	1	$643.68	$482.75	$1,126.43
3566-1108-10	1	$643.68	$482.75	$1,126.43
3566-1108-11	1	$643.68	$482.75	$1,126.43
3566-1108-12	1	$643.68	$0.00	$643.68
3566-1108-13	1	$643.68	$0.00	$643.68
3566-1108-14	1	$643.68	$0.00	$643.68
3566-1108-15	1	$643.68	$482.75	$1,126.43
3566-1108-16	1	$643.68	$482.75	$1,126.43
3566-1108-17	1	$643.68	$482.75	$1,126.43
3566-1108-18	1	$643.68	$0.00	$643.68
3566-1108-19	1	$643.68	$482.75	$1,126.43
3566-1108-20	1	$643.68	$482.75	$1,126.43
3566-1108-21	1	$643.68	$482.75	$1,126.43
3566-1108-22	1	$643.68	$482.75	$1,126.43
3566-1108-23	1	$643.68	$482.75	$1,126.43
3566-1108-24	1	$643.68	$482.75	$1,126.43
3566-1108-25	1	$643.68	$482.75	$1,126.43
3566-1108-26	1	$643.68	$0.00	$643.68
3566-1108-27	1	$643.68	$0.00	$643.68
3566-1108-28	1	$643.68	$0.00	$643.68
3566-1108-29	1	$643.68	$0.00	$643.68
3566-1108-30	1	$643.68	$482.75	$1,126.43
3566-1108-31	1	$643.68	$482.75	$1,126.43
3566-2210-01	1	$643.68	$0.00	$643.68
3566-2210-02	1	$643.68	$482.75	$1,126.43
3566-2210-03	1	$643.68	$482.75	$1,126.43
3566-2210-04	1	$643.68	$0.00	$643.68
3566-2210-05	1	$643.68	$0.00	$643.68
3566-2210-06	1	$643.68	$482.75	$1,126.43
3566-2210-07	1	$643.68	$482.75	$1,126.43
3566-2210-08	1	$643.68	$482.75	$1,126.43
3566-2210-09	1	$643.68	$482.75	$1,126.43
3566-2210-10	1	$643.68	$0.00	$643.68
3566-2210-11	1	$643.68	$0.00	$643.68
3566-2210-12	1	$643.68	$482.75	$1,126.43
3566-2210-13	1	$643.68	$482.75	$1,126.43
3566-2210-14	1	$643.68	$482.75	$1,126.43
3566-2210-15	1	$643.68	$482.75	$1,126.43
3566-2210-16	1	$643.68	$482.75	$1,126.43
3566-2210-17	1	$643.68	$482.75	$1,126.43
3566-2210-18	1	$643.68	$0.00	$643.68

PARCEL	Units	O&M	Debt	Total
3566-2210-19	1	$643.68	$482.75	$1,126.43
3566-2210-20	1	$643.68	$482.75	$1,126.43
3566-2210-21	1	$643.68	$0.00	$643.68
3566-2210-22	1	$643.68	$0.00	$643.68
3566-2210-23	1	$643.68	$482.75	$1,126.43
3566-2210-24	1	$643.68	$482.75	$1,126.43
3566-2210-25	1	$643.68	$482.75	$1,126.43
3566-2210-26	1	$643.68	$482.75	$1,126.43
3566-2210-27	1	$643.68	$482.75	$1,126.43
3566-2210-28	1	$643.68	$482.75	$1,126.43
3566-2210-29	1	$643.68	$482.75	$1,126.43
3566-2210-30	1	$643.68	$482.75	$1,126.43
3566-2210-31	1	$643.68	$482.75	$1,126.43
3566-2210-32	1	$643.68	$482.75	$1,126.43
3566-2210-33	1	$643.68	$482.75	$1,126.43
3566-2210-34	1	$643.68	$482.75	$1,126.43
3566-2210-35	1	$643.68	$482.75	$1,126.43
3566-2211-01	1	$643.68	$482.75	$1,126.43
3566-2211-02	1	$643.68	$482.75	$1,126.43
3566-2211-03	1	$643.68	$482.75	$1,126.43
3566-2211-04	1	$643.68	$482.75	$1,126.43
3566-2211-05	1	$643.68	$482.75	$1,126.43
3566-2211-06	1	$643.68	$482.75	$1,126.43
3566-2211-07	1	$643.68	$482.75	$1,126.43
3566-2211-08	1	$643.68	$482.75	$1,126.43
3566-2211-09	1	$643.68	$482.75	$1,126.43
3566-2211-10	1	$643.68	$482.75	$1,126.43
3566-2211-11	1	$643.68	$482.75	$1,126.43
3566-2211-12	1	$643.68	$482.75	$1,126.43
3566-2211-13	1	$643.68	$482.75	$1,126.43
3566-2212-01	1	$643.68	$482.75	$1,126.43
3566-2212-02	1	$643.68	$0.00	$643.68
3566-2212-03	1	$643.68	$0.00	$643.68
3566-2212-04	1	$643.68	$0.00	$643.68
3566-2212-05	1	$643.68	$0.00	$643.68
3566-2212-06	1	$643.68	$482.75	$1,126.43
3566-2212-07	1	$643.68	$482.75	$1,126.43
3566-2212-08	1	$643.68	$482.75	$1,126.43
3566-2212-09	1	$643.68	$482.75	$1,126.43
3566-2212-10	1	$643.68	$482.75	$1,126.43
3566-2212-11	1	$643.68	$482.75	$1,126.43
3566-2212-12	1	$643.68	$482.75	$1,126.43
3566-2212-13	1	$643.68	$482.75	$1,126.43
3566-2212-14	1	$643.68	$482.75	$1,126.43
3566-2212-15	1	$643.68	$482.75	$1,126.43
3566-2212-16	1	$643.68	$482.75	$1,126.43
3566-2212-17	1	$643.68	$482.75	$1,126.43

PARCEL	Units	O&M	Debt	Total
3566-4000001			$0.00	$0.00
3566-4000002			$0.00	$0.00
3566-4000003			$0.00	$0.00
3566-4000004			$0.00	$0.00
3566-4001-01	1	$643.68	$0.00	$643.68
3566-4001-02	1	$643.68	$0.00	$643.68
3566-4002-01	1	$643.68	$0.00	$643.68
3566-4002-02	1	$643.68	$0.00	$643.68
3566-4003-01	1	$643.68	$0.00	$643.68
3566-4003-02	1	$643.68	$0.00	$643.68
3566-4004-01	1	$643.68	$0.00	$643.68
3566-4004-02	1	$643.68	$0.00	$643.68
3566-4005-01	1	$643.68	$0.00	$643.68
3566-4005-02	1	$643.68	$0.00	$643.68
3566-4006-01	1	$643.68	$0.00	$643.68
3566-4006-02	1	$643.68	$0.00	$643.68
3566-7701-01	1	$643.68	$0.00	$643.68
3566-7701-02	1	$643.68	$482.75	$1,126.43
3566-7701-03	1	$643.68	$0.00	$643.68
3566-7701-04	1	$643.68	$482.75	$1,126.43
3566-7701-05	1	$643.68	$0.00	$643.68
3566-7701-06	1	$643.68	$0.00	$643.68
3566-7701-07	1	$643.68	$0.00	$643.68
3566-7701-08	1	$643.68	$482.75	$1,126.43
3566-7701-09	1	$643.68	$0.00	$643.68
3566-7701-10	1	$643.68	$0.00	$643.68
3566-7701-11	1	$643.68	$482.75	$1,126.43
3566-7701-12	1	$643.68	$0.00	$643.68
3566-7701-13	1	$643.68	$0.00	$643.68
3566-7701-14	1	$643.68	$482.75	$1,126.43
3566-7701-15	1	$643.68	$0.00	$643.68
3566-7701-16	1	$643.68	$482.75	$1,126.43
3566-7701-17	1	$643.68	$0.00	$643.68
3566-7701-18	1	$643.68	$0.00	$643.68
3566-7701-19	1	$643.68	$0.00	$643.68
3566-7701-20	1	$643.68	$0.00	$643.68
3566-7701-21	1	$643.68	$0.00	$643.68
3566-7701-22	1	$643.68	$0.00	$643.68
3566-7701-23	1	$643.68	$0.00	$643.68
3566-7701-24	1	$643.68	$0.00	$643.68
3566-7701-25	1	$643.68	$0.00	$643.68
3566-7701-26	1	$643.68	$0.00	$643.68
3566-7701-27	1	$643.68	$0.00	$643.68
3566-7701-28	1	$643.68	$482.75	$1,126.43
3566-7701-29	1	$643.68	$482.75	$1,126.43
3566-7701-30	1	$643.68	$0.00	$643.68
3566-7701-31	1	$643.68	$0.00	$643.68

PARCEL	Units	O&M	Debt	Total
3566-7701-32	1	$643.68	$482.75	$1,126.43
3566-7701-33	1	$643.68	$0.00	$643.68
3566-7701-34	1	$643.68	$0.00	$643.68
3566-7701-35	1	$643.68	$0.00	$643.68
3566-7701-36	1	$643.68	$0.00	$643.68
3566-7701-37	1	$643.68	$0.00	$643.68
3566-7701-38	1	$643.68	$0.00	$643.68
3566-7701-39	1	$643.68	$0.00	$643.68
3566-7701-40	1	$643.68	$0.00	$643.68
3566-7701-41	1	$643.68	$0.00	$643.68
3566-7701-42	1	$643.68	$0.00	$643.68
3566-7701-43	1	$643.68	$0.00	$643.68
3566-7701-44	1	$643.68	$482.75	$1,126.43
3566-7701-45	1	$643.68	$482.75	$1,126.43
3566-7701-46	1	$643.68	$0.00	$643.68
3566-7701-47	1	$643.68	$0.00	$643.68
3566-7701-48	1	$643.68	$0.00	$643.68
3566-7701-49	1	$643.68	$0.00	$643.68
3566-7701-50	1	$643.68	$0.00	$643.68
3566-7701-51	1	$643.68	$482.75	$1,126.43
3566-7701-52	1	$643.68	$0.00	$643.68
3566-7701-53	1	$643.68	$0.00	$643.68
3566-7701-54	1	$643.68	$0.00	$643.68
3566-7701-55	1	$643.68	$0.00	$643.68
3566-7701-56	1	$643.68	$482.75	$1,126.43
3566-7701-57	1	$643.68	$0.00	$643.68
3566-7701-58	1	$643.68	$0.00	$643.68
3566-7701-59	1	$643.68	$0.00	$643.68
3566-7701-60	1	$643.68	$0.00	$643.68
3566-7701-61	1	$643.68	$0.00	$643.68
3566-7701-62	1	$643.68	$0.00	$643.68
3566-7701-63	1	$643.68	$0.00	$643.68
3566-7701-64	1	$643.68	$0.00	$643.68
3566-7701-65	1	$643.68	$0.00	$643.68
3566-7701-66	1	$643.68	$0.00	$643.68
3566-7701-67	1	$643.68	$482.75	$1,126.43
3566-7701-68	1	$643.68	$0.00	$643.68
3566-7701-69	1	$643.68	$0.00	$643.68
3566-7701-70	1	$643.68	$482.75	$1,126.43
3566-7701-71	1	$643.68	$0.00	$643.68
3566-7701-72	1	$643.68	$482.75	$1,126.43
3566-7701-73	1	$643.68	$482.75	$1,126.43
3566-7701-74	1	$643.68	$0.00	$643.68
3566-7701-75	1	$643.68	$482.75	$1,126.43
3566-7702-01	1	$643.68	$0.00	$643.68
3566-7702-02	1	$643.68	$482.75	$1,126.43
3566-7702-03	1	$643.68	$482.75	$1,126.43

PARCEL	Units	O&M	Debt	Total
3566-7702-04	1	$643.68	$482.75	$1,126.43
3566-7702-05	1	$643.68	$0.00	$643.68
3566-7702-06	1	$643.68	$482.75	$1,126.43
3566-7702-07	1	$643.68	$0.00	$643.68
3566-7702-08	1	$643.68	$0.00	$643.68
3566-7702-09	1	$643.68	$0.00	$643.68
3566-7702-10	1	$643.68	$482.75	$1,126.43
3566-7702-11	1	$643.68	$482.75	$1,126.43
3566-7702-12	1	$643.68	$0.00	$643.68
3566-7702-13	1	$643.68	$0.00	$643.68
3566-7702-14	1	$643.68	$0.00	$643.68
3566-7702-15	1	$643.68	$0.00	$643.68
3566-7702-16	1	$643.68	$482.75	$1,126.43
3566-7702-17	1	$643.68	$0.00	$643.68
3566-7702-18	1	$643.68	$0.00	$643.68
3566-7702-19	1	$643.68	$0.00	$643.68
3566-7702-20	1	$643.68	$0.00	$643.68
3566-7702-21	1	$643.68	$482.75	$1,126.43
3566-7702-22	1	$643.68	$482.75	$1,126.43
3566-7702-23	1	$643.68	$482.75	$1,126.43
3566-7702-24	1	$643.68	$482.75	$1,126.43
3566-7702-25	1	$643.68	$0.00	$643.68
3566-7702-26	1	$643.68	$0.00	$643.68
3566-7702-27	1	$643.68	$482.75	$1,126.43
3566-7702-28	1	$643.68	$482.75	$1,126.43
3566-7702-29	1	$643.68	$482.75	$1,126.43
3566-7705-01	1	$643.68	$0.00	$643.68
3566-7705-02	1	$643.68	$0.00	$643.68
3566-7705-03	1	$643.68	$0.00	$643.68
3566-7705-04	1	$643.68	$0.00	$643.68
3566-7705-05	1	$643.68	$0.00	$643.68
3566-7705-06	1	$643.68	$0.00	$643.68
3566-7705-07	1	$643.68	$0.00	$643.68
3566-7705-08	1	$643.68	$0.00	$643.68
3566-7705-09	1	$643.68	$0.00	$643.68
3566-7705-10	1	$643.68	$0.00	$643.68
3566-7705-11	1	$643.68	$0.00	$643.68
3566-7705-12	1	$643.68	$0.00	$643.68
3566-7705-13	1	$643.68	$0.00	$643.68
3566-7705-14	1	$643.68	$0.00	$643.68
3566-7705-15	1	$643.68	$0.00	$643.68
3566-7705-16	1	$643.68	$0.00	$643.68
3566-7705-17	1	$643.68	$0.00	$643.68
3566-7705-18	1	$643.68	$0.00	$643.68
3566-7705-19	1	$643.68	$0.00	$643.68
3566-7705-20	1	$643.68	$0.00	$643.68
3566-7705-21	1	$643.68	$482.75	$1,126.43

PARCEL	Units	O&M	Debt	Total
3566-7705-22	1	$643.68	$482.75	$1,126.43
3566-7705-23	1	$643.68	$482.75	$1,126.43
3566-7705-24	1	$643.68	$0.00	$643.68
3566-7705-25	1	$643.68	$0.00	$643.68
3566-7705-26	1	$643.68	$482.75	$1,126.43
3566-7705-27	1	$643.68	$0.00	$643.68
3566-7731-01	1	$643.68	$0.00	$643.68
3566-7731-02	1	$643.68	$0.00	$643.68
3566-7731-03	1	$643.68	$0.00	$643.68
3566-7731-04	1	$643.68	$0.00	$643.68
3566-7731-05	1	$643.68	$0.00	$643.68
3566-7731-06	1	$643.68	$0.00	$643.68
3566-7731-07	1	$643.68	$0.00	$643.68
3566-7731-08	1	$643.68	$0.00	$643.68
3566-7731-09	1	$643.68	$0.00	$643.68
3566-7731-10	1	$643.68	$482.75	$1,126.43
3566-7731-11	1	$643.68	$0.00	$643.68
3566-7731-12	1	$643.68	$0.00	$643.68
3566-7731-13	1	$643.68	$0.00	$643.68
3566-7731-14	1	$643.68	$0.00	$643.68
3566-7731-15	1	$643.68	$482.75	$1,126.43
3566-7731-16	1	$643.68	$0.00	$643.68
3566-7731-17	1	$643.68	$482.75	$1,126.43
3566-7731-18	1	$643.68	$482.75	$1,126.43
3566-7731-19	1	$643.68	$482.75	$1,126.43
3566-7732-01	1	$643.68	$482.75	$1,126.43
3566-7732-02	1	$643.68	$0.00	$643.68
3566-7732-03	1	$643.68	$0.00	$643.68
3566-7732-04	1	$643.68	$0.00	$643.68
3566-7732-05	1	$643.68	$0.00	$643.68
3566-7732-06	1	$643.68	$482.75	$1,126.43
3566-7732-07	1	$643.68	$482.75	$1,126.43
Total Gross Assessments	605	$389,426.40	$83,998.50	$473,424.90

Total Net Assessments		$366,060.82	$78,958.59	$445,019.41

SECTION VI

RESOLUTION 2026-08

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE INDIGO EAST COMMUNITY DEVELOPMENT DISTRICT DECLARING VACANCY IN SEATS #2 AND #5 ON THE BOARD OF SUPERVISORS PURSUANT TO SECTION 190.006(3)(b), FLORIDA STATUTES; AND PROVIDING AN EFFECTIVE DATE.

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

WHEREAS, on November 3, 2026, three (3) members of the Board of Supervisors (the "Board") were to be elected by the Qualified Electors of the District, as that term is defined in Section 190.003, Florida Statutes; and

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

WHEREAS, at the close of the qualifying period no Qualified Electors qualified to run for two (2) of the seats available for election by the Qualified Electors of the District; and

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

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

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

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

SECTION 1. The following seats are hereby declared vacant effective as of November 17, 2026:

Seat # 2 (previously vacant)

Seat #5 (previously held by Sarah Logue)

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

PASSED AND ADOPTED this 18th day of August, 2026.

ATTEST:	**INDIGO EAST COMMUNITY DEVELOPMENT DISTRICT**
______________________________	______________________________________
Print Name:___________________	Chairperson

SECTION VII

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

1001 Yamato Road ▪ Suite 301
Boca Raton, Florida 33431
(561) 994-9299 ▪ (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

July 29, 2026

Board of Supervisors
Indigo East Community Development District
219 East Livingston Street
Orlando, Florida 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, 2026. 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, 2026. 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 2026 audit.

Accounting principles 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

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that information:

1) Compliance with FL Statute 218.39 (3) (c)

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.

We will also issue a management letter as required by Chapter 10.550, Rules of the Auditor General of the State of Florida. As part of our audit, we will apply financial condition assessment procedures pursuant to Section 218.39(5), Florida Statutes, and Rule 10.556(8), Rules of the Auditor General, and will report, as applicable, whether the District met any of the conditions described in Section 218.503(1), Florida Statutes.

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 nonaudit 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 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. 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 designing, implementing 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 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.

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 $3,400 for the September 30, 2026 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.

This agreement may be renewed each year thereafter subject to the mutual agreement by both parties to all terms and fees. The fee for each annual renewal will be agreed upon separately.

The District has the option to terminate this agreement with or without cause by providing 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 effective termination of this agreement, subject to whatever claims or off-sets 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 2025 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 terms of our engagement and, with any addendum, if applicable, is the complete and exclusive statement of the agreement between Grau & Associates and the District with respect to the terms of the engagement between the parties. 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: _______________________________________

Florida Institute of Certified Public Accountants

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

November 18, 2025

Antonio Grau
Grau & Associates
1001 W. Yamato Road, Suite 301
Boca Raton, FL 33431-4403

Dear Antonio Grau:

It is my pleasure to notify you that on November 18, 2025, 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, 2028. 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
850.224.2727, x5957

cc: Daniel Hevia, David Caplivski

Firm Number: 900004390114 Review Number: 616829

SECTION VIII

SECTION B

SECTION 1

Dewberry Engineers Inc.
800 N. Magnolia Ave, Suite 1000
Orlando, FL 32803
407.843.5120
407.649.8664 fax
www.dewberry.com

Sent Via Email: gflint@gmscfl.com

June 25, 2026

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 - 2026**
Indigo East Community Development District
Bond Series 2022A
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 reasonably good repair.

We have reviewed the Operation and Maintenance budget for the Fiscal Year 2027 and believe that it is sufficient for the proper operation and maintenance of the Indigo East CDD.

In addition, and in accordance with 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

RM:ap
J:\3OT41_Administrative Jobs\REPORTS\Annual Engineer's Report\Indigo East District Engineer's Report 2026 Bond Series 2022A_06-25-2026

SECTION C

SECTION 1

Indigo East
Community Development District

Summary of Invoices

May 6, 2026 to August 4, 2026

Fund	Date	Check No.'s		Amount
General Fund	5/14/26	1803-1805	$	20,532.31
	5/29/26	1806-1806	$	1,842.50
	6/3/26	1807-1807	$	121.78
	6/16/26	1808-1809	$	2,521.54
	7/7/26	1810-1810	$	10,800.00
	7/14/26	1811-1812	$	2,848.88
	8/4/26	1813-1813	$	10,800.00
		Autodraft	$	10,309.98
			$	59,776.99
Payroll	May 6, 2026 to August 4, 2026			
	Frank Dipiero	50336	$	184.70
	Robert D Hutson	50337	$	184.70
	Marla Wilson Ziino	50338	$	184.70
	Terrance P Solan	50339	$	184.70
			$	738.80
			$	**60,515.79**

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	#
5/14/26	00019	5/01/26	288	202605	310-51300-34000		*	819.67		
			MANAGEMENT FEES-MAY26							
		5/01/26	288	202605	310-51300-34200		*	57.33		
			WEBSITE MANAGEMENT-MAY26							
		5/01/26	288	202605	310-51300-34300		*	76.50		
			INFORMATION TECH-MAY26							
		5/01/26	288	202605	310-51300-31300		*	238.83		
			DISSEMINATION SVCS-MAY26							
		5/01/26	288	202605	310-51300-51000		*	.09		
			OFFICE SUPPLIES							
		5/01/26	288	202605	310-51300-42000		*	54.03		
			POSTAGE							
						GOVERNMENTAL MANAGEMENT SERVICES-CF			1,246.45	001803
5/14/26	00035	5/12/26	05122026	202605	300-20700-10000		*	8,485.86		
			ASSESSMENT TXFER-S2016							
						INDIGO EAST CDD CO USBANK			8,485.86	001804
5/14/26	00086	5/01/26	1168237	202605	320-53800-47300		*	10,800.00		
			LANDSCAPE MAINT-MAY26							
						YELLOWSTONE LANDSCAPE - SOUTHEAST			10,800.00	001805
5/29/26	00002	5/21/26	7728-A	202602	310-51300-31500		*	342.50		
			GENERAL COUNSEL-FEB26							
		5/21/26	7728-B	202605	310-51300-31500		*	1,500.00		
			GENERAL COUNSEL-MAY26							
						COLEN & WAGONER P A			1,842.50	001806
6/03/26	00092	5/31/26	00077349	202605	310-51300-48000		*	121.78		
			NOT OF BOS MTG 05/11/26							
						USA TODAY MEDIA CORP			121.78	001807
6/16/26	00019	6/01/26	289	202606	310-51300-34000		*	819.67		
			MANAGEMENT FEES-JUN26							
		6/01/26	289	202606	310-51300-34200		*	57.33		
			WEBSITE MANAGEMENT-JUN26							
		6/01/26	289	202606	310-51300-34300		*	76.50		
			INFORMATION TECH-JUN26							
		6/01/26	289	202606	310-51300-31300		*	238.83		
			DISSEMINATION SVCS-JUN26							
		6/01/26	289	202606	310-51300-51000		*	.18		
			OFFICE SUPPLIES							
		6/01/26	289	202606	310-51300-42000		*	13.00		
			POSTAGE							
		6/01/26	289	202606	310-51300-42500		*	49.20		
			COPIES							
						GOVERNMENTAL MANAGEMENT SERVICES-CF			1,254.71	001808

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
6/16/26	00035	6/11/26	06112026	202606	300-20700-10000		*	1,266.83		
			ASSESSMENT TXFER-S2016							
						INDIGO EAST CDD CO USBANK			1,266.83	001809
7/07/26	00086	6/01/26	1195308	202606	320-53800-47300		*	10,800.00		
			LANDSCAPE MAINT-JUN26							
						YELLOWSTONE LANDSCAPE - SOUTHEAST			10,800.00	001810
7/14/26	00052	7/13/26	22495614	202606	310-51300-31100		*	1,655.00		
			ENGINEERING SVCS-JUN26							
						DEWBERRY ENGINEERS INC.			1,655.00	001811
7/14/26	00019	7/01/26	290	202607	310-51300-34000		*	819.67		
			MANAGEMENT FEES-JUL26							
		7/01/26	290	202607	310-51300-34200		*	57.33		
			WEBSITE MANAGEMENT-JUL26							
		7/01/26	290	202607	310-51300-34300		*	76.50		
			INFORMATION TECH-JUL26							
		7/01/26	290	202607	310-51300-31300		*	238.83		
			DISSEMINATION SVCS-JUL26							
		7/01/26	290	202607	310-51300-51000		*	.06		
			OFFICE SUPPLIES							
		7/01/26	290	202607	310-51300-42000		*	1.49		
			POSTAGE							
						GOVERNMENTAL MANAGEMENT SERVICES-CF			1,193.88	001812
8/04/26	00086	7/31/26	1228696	202607	320-53800-47300		*	10,800.00		
			LANDSCAPE MAINT-JUL26							
						YELLOWSTONE LANDSCAPE - SOUTHEAST			10,800.00	001813
						TOTAL FOR BANK A		49,467.01		

*** CHECK DATES 05/06/2026 - 08/04/2026 *** INDIGO EAST - GENERAL FUND
BANK Z GENERAL FUND AUTOPAY

CHECK DATE	VEND#	.....INVOICE..... DATE	INVOICE	...EXPENSED TO... YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT	#
5/26/26	00032	5/14/26	THCT-04.	202604	320-53800-43000		*	20.11		
			SW 77TH COURT-APR.26							
						BAY LAUREL CENTER CDD			20.11	080033
5/26/26	00032	5/14/26	80TH-04.	202604	320-53800-43000		*	43.59		
			80TH TERRACE-APR.26							
						BAY LAUREL CENTER CDD			43.59	080034
5/26/26	00032	5/14/26	82ND-04.	202604	320-53800-43000		*	112.59		
			SW 82ND PL&SW 78TH-APR.26							
						BAY LAUREL CENTER CDD			112.59	080035
6/08/26	00090	6/08/26	0901-05.	202605	320-53800-43100		*	4,724.23		
			SW 80 AVE OCALA-MAY.26							
						SECO ENERGY			4,724.23	080036
6/22/26	00032	6/16/26	THCT-05.	202605	320-53800-43000		*	20.11		
			SW 77TH COURT-MAY.26							
						BAY LAUREL CENTER CDD			20.11	080037
6/22/26	00032	6/16/26	80TH-05.	202605	320-53800-43000		*	45.45		
			80TH TERRACE-MAY.26							
						BAY LAUREL CENTER CDD			45.45	080038
6/22/26	00032	6/16/26	82ND-05.	202605	320-53800-43000		*	127.92		
			SW 82ND PL-MAY.26							
						BAY LAUREL CENTER CDD			127.92	080039
7/10/26	00090	7/08/26	0901-06.	202606	320-53800-43100		*	5,039.18		
			SW 80 AVE-JUN.26							
						SECO ENERGY			5,039.18	080040
7/21/26	00032	7/16/26	THCT-06.	202606	320-53800-43000		*	20.11		
			SW 77TH COURT-JUN.26							
						BAY LAUREL CENTER CDD			20.11	080041
7/21/26	00032	7/16/26	80TH-06.	202606	320-53800-43000		*	39.31		
			80TH TERRACE-JUN.26							
						BAY LAUREL CENTER CDD			39.31	080042
7/21/26	00032	7/16/26	82ND-06.	202606	320-53800-43000		*	117.38		
			SW 82ND PL-JUN.26							
						BAY LAUREL CENTER CDD			117.38	080043
						TOTAL FOR BANK Z		10,309.98		

CHECK DATE	VEND#	.....INVOICE..... DATE	INVOICE	...EXPENSED TO... YRMO	DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT	#
							TOTAL FOR REGISTER		59,776.99		

SECTION 2

Indigo East

Community Development District

Unaudited Financial Reporting

June 30, 2026

Table of Contents

Indigo East

Community Development District

Combined Balance Sheet

June 30, 2026

	General Fund		Debt Service Fund		Capital Reserves Fund		Totals Governmental Funds	
Assets:								
Cash								
Operating Account	$	207,297	$	-	$	-	$	207,297
State Board of Administration	$	11,540	$	-	$	469,252	$	480,792
Investment								
Series 2016								
Reserve	$	-	$	32,905	$	-	$	32,905
Revenue	$	-	$	113,074	$	-	$	113,074
Prepayment	$	-	$	3,869	$	-	$	3,869
Accrued Interest Receivable	$	-	$	190	$	99	$	289
Due from Capital Reserves	$	3,703	$	-	$	-	$	3,703
Total Assets	**$**	**222,539**	**$**	**150,038**	**$**	**469,351**	**$**	**841,928**
Liabilities:								
Accounts Payable	$	17,671	$	-	$	-	$	17,671
Due to General Fund	$	-	$	-	$	3,703	$	3,703
Total Liabilites	**$**	**17,671**	**$**	**-**	**$**	**3,703**	**$**	**21,373**
Fund Balance:								
Assigned For:								
Capital Reserve	$	-	$	-	$	465,648	$	465,648
Restricted For:								
Debt Service Series 2016	$	-	$	150,038	$	-	$	150,038
Unassigned	$	204,868	$	-	$	-	$	204,868
Total Fund Balances	**$**	**204,868**	**$**	**150,038**	**$**	**465,648**	**$**	**820,554**
Total Liabilities & Fund Balance	$	222,539	$	150,038	$	469,351	$	841,928

Indigo East

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending June 30, 2026

	Adopted Budget	Prorated Budget Thru 06/30/26	Actual Thru 06/30/26	Variance
Revenues:				
Assessments - Tax Roll	$ 366,060	$ 366,060	$ 368,956	$ 2,896
Interest	$ 115	$ 115	$ 2,576	$ 2,461
Total Revenues	**$ 366,176**	**$ 366,176**	**$ 371,532**	**$ 5,356**
Expenditures:				
General & Administrative:				
Supervisor Fees	$ 4,000	$ 3,000	$ 2,800	$ 200
FICA Expense	$ 306	$ 230	$ 184	$ 46
Engineering	$ 4,000	$ 3,000	$ 1,905	$ 1,095
Trustee Fees	$ 2,255	$ 2,255	$ 2,128	$ 127
Dissemination	$ 2,866	$ 2,150	$ 2,349	$ (200)
Arbitrage	$ 450	$ 450	$ 450	$ -
Assessment Roll	$ 5,732	$ 5,732	$ 5,732	$ -
Attorney	$ 6,100	$ 4,575	$ 5,323	$ (748)
Annual Audit	$ 3,400	$ 3,400	$ 3,300	$ 100
Management Fees	$ 9,836	$ 7,377	$ 7,377	$ 0
Information Technology	$ 918	$ 688	$ 689	$ (0)
Website Maintenance	$ 688	$ 516	$ 516	$ 0
Postage	$ 600	$ 450	$ 287	$ 163
Printing & Binding	$ 500	$ 375	$ 380	$ (5)
Insurance	$ 9,515	$ 9,515	$ 8,194	$ 1,321
Legal Advertising	$ 1,000	$ 750	$ 122	$ 628
Other Current Charges	$ 1,200	$ 900	$ 494	$ 406
Office Supplies	$ 200	$ 150	$ 2	$ 148
Dues, Licenses & Subscriptions	$ 175	$ 175	$ 175	$ -
Total General & Administrative:	**$ 53,742**	**$ 45,688**	**$ 42,406**	**$ 3,282**

Indigo East

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending June 30, 2026

	Adopted Budget	Prorated Budget Thru 06/30/26	Actual Thru 06/30/26	Variance
Operation and Maintenance				
Property Insurance	$ 883	$ 883	$ 738	$ 145
Water Expense	$ 2,724	$ 2,043	$ 1,742	$ 301
Electric Expense	$ 56,042	$ 42,032	$ 48,054	$ (6,023)
Irrigation Repairs	$ 2,925	$ 2,194	$ -	$ 2,194
Retention Ponds/ROW Maintenance	$ 188,253	$ 141,190	$ 120,865	$ 20,325
Plant Replacement	$ 2,500	$ 1,875	$ -	$ 1,875
Tree Trimming	$ 1,000	$ 750	$ -	$ 750
Pressure Washing	$ 18,207	$ 13,655	$ -	$ 13,655
Well Maintenance/Repairs	$ 4,050	$ 4,050	$ 6,609	$ (2,559)
Contingency	$ 10,850	$ 8,138	$ -	$ 8,138
Total O&M Expenditures:	**$ 287,434**	**$ 216,809**	**$ 178,008**	**$ 38,801**
Total Expenditures	**$ 341,176**	**$ 262,497**	**$ 220,414**	**$ 42,083**
Excess Revenues (Expenditures)	$ 25,000		$ 151,118	
Other Financing Sources/(Uses)				
Transfer In/(Out) - Capital Reserve	$ (25,000)	$ -	$ -	$ -
Total Other Financing Sources/(Uses)	**$ (25,000)**	**$ -**	**$ -**	**$ -**
Net Change in Fund Balance	**$ -**		**$ 151,118**	
Fund Balance - Beginning	$ -		$ 53,751	
Fund Balance - Ending	$ -		$ 204,868	

Indigo East

Community Development District

Debt Service Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending June 30, 2026

	Adopted Budget	Prorated Budget Thru 06/30/26	Actual Thru 06/30/26	Variance
Revenues:				
Assessments - Tax Roll	$ 80,774	$ 80,774	$ 81,128	$ 355
Assessments - Prepayment	$ -	$ -	$ 7,682	$ 7,682
Interest Income	$ 3,203	$ 3,203	$ 4,243	$ 1,040
Total Revenues	**$ 83,977**	**$ 83,977**	**$ 93,053**	**$ 9,076**
Expenditures:				
Special Call - 11/1	$ -	$ -	$ 10,000	$ (10,000)
Interest - 11/1	$ 15,938	$ 15,938	$ 15,938	$ -
Principal - 5/1	$ 50,000	$ 50,000	$ 45,000	$ 5,000
Special Call - 5/1	$ -	$ -	$ 5,000	$ (5,000)
Interest - 5/1	$ 15,938	$ 15,938	$ 15,722	$ 216
Total Expenditures	**$ 81,875**	**$ 81,875**	**$ 91,659**	**$ (9,784)**
Excess Revenues (Expenditures)	$ 2,102		$ 1,394	
Fund Balance - Beginning	$ 108,341		$ 148,644	
Fund Balance - Ending	$ 110,443		$ 150,038	

Indigo East

Community Development District

Capital Reserve Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending June 30, 2026

	Adopted Budget	Prorated Budget Thru 06/30/26	Actual Thru 06/30/26	Variance
Revenues:				
Interest Income	$ 9,286	$ 9,286	$ 13,787	$ 4,500
Total Revenues	**$ 9,286**	**$ 9,286**	**$ 13,787**	**$ 4,500**
Expenditures:				
Roadway Resurfacing	$ 35,000	$ 23,193	$ 23,193	$ -
Roadway Striping & Signage	$ 3,200	$ 2,090	$ 2,090	$ -
Total Expenditures	**$ 38,200**	**$ 25,283**	**$ 25,283**	**$ -**
Excess Revenues (Expenditures)	$ (28,914)		$ (11,496)	
Other Financing Sources/(Uses)				
Transfer In/(Out)	$ 25,000	$ -	$ -	$ -
Total Other Financing Sources/(Uses)	**$ 25,000**	**$ -**	**$ -**	**$ -**
Net Change in Fund Balance	**$ (3,914)**		**$ (11,496)**	
Fund Balance - Beginning	$ 483,643		$ 477,144	
Fund Balance - Ending	$ 479,729		$ 465,648	

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	$ -	$ 7,840	$ 86,597	$ 213,357	$ 45,602	$ 3,110	$ 9,886	$ 442	$ 2,122	$ -	$ -	$ -	$ 368,956
Interest	$ 41	$ 39	$ 39	$ 246	$ 473	$ 496	$ 433	$ 425	$ 384	$ -	$ -	$ -	$ 2,576
Total Revenues	**$ 41**	**$ 7,879**	**$ 86,636**	**$ 213,603**	**$ 46,075**	**$ 3,606**	**$ 10,319**	**$ 867**	**$ 2,506**	**$ -**	**$ -**	**$ -**	**$ 371,532**
Expenditures:													
General & Administrative:													
Supervisor Fees	$ -	$ -	$ 1,000	$ -	$ 1,000	$ -	$ -	$ 800	$ -	$ -	$ -	$ -	$ 2,800
FICA Expense	$ -	$ -	$ 61	$ -	$ 61	$ -	$ -	$ 61	$ -	$ -	$ -	$ -	$ 184
Engineering	$ -	$ 250	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,655	$ -	$ -	$ -	$ 1,905
Trustee Fees	$ -	$ -	$ 2,128	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,128
Dissemination	$ 339	$ 239	$ 239	$ 239	$ 239	$ 239	$ 339	$ 239	$ 239	$ -	$ -	$ -	$ 2,349
Arbitrage	$ -	$ -	$ 450	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 450
Assessment Roll	$ 5,732	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,732
Attorney	$ 210	$ 1,590	$ 180	$ -	$ 1,500	$ -	$ 343	$ 1,500	$ -	$ -	$ -	$ -	$ 5,323
Annual Audit	$ -	$ -	$ -	$ -	$ 3,300	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,300
Management Fees	$ 820	$ 820	$ 820	$ 820	$ 820	$ 820	$ 820	$ 820	$ 820	$ -	$ -	$ -	$ 7,377
Information Technology	$ 77	$ 77	$ 77	$ 77	$ 77	$ 77	$ 77	$ 77	$ 77	$ -	$ -	$ -	$ 689
Website Maintenance	$ 57	$ 57	$ 57	$ 57	$ 57	$ 57	$ 57	$ 57	$ 57	$ -	$ -	$ -	$ 516
Postage	$ 116	$ 32	$ 1	$ 7	$ 7	$ 51	$ 6	$ 54	$ 13	$ -	$ -	$ -	$ 287
Printing & Binding	$ -	$ -	$ 212	$ -	$ -	$ 116	$ 4	$ -	$ 49	$ -	$ -	$ -	$ 380
Insurance	$ 8,194	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 8,194
Legal Advertising	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 122	$ -	$ -	$ -	$ -	$ 122
Other Current Charges	$ 118	$ 58	$ 74	$ 44	$ 40	$ 41	$ 40	$ 39	$ 40	$ -	$ -	$ -	$ 494
Office Supplies	$ 0.18	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ -	$ -	$ -	$ 2
Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Dues, Licenses & Subscriptions	$ 175	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 175
Total General & Administrative:	**$ 15,837**	**$ 3,122**	**$ 5,299**	**$ 1,244**	**$ 7,100**	**$ 1,401**	**$ 1,685**	**$ 3,769**	**$ 2,949**	**$ -**	**$ -**	**$ -**	**$ 42,406**
Operation and Maintenance													
Property Insurance	$ 738	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 738
Water Expense	$ 209	$ 215	$ 203	$ 212	$ 181	$ 176	$ 176	$ 193	$ 177	$ -	$ -	$ -	$ 1,742
Electric Expense	$ 9,562	$ 4,567	$ 5,197	$ 4,635	$ 4,724	$ 5,039	$ 4,567	$ 4,724	$ 5,039	$ -	$ -	$ -	$ 48,054
Irrigation Repairs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Retention Ponds/ROW Maintenance	$ 10,800	$ 10,800	$ 10,800	$ 10,800	$ 34,465	$ 10,800	$ 10,800	$ 10,800	$ 10,800	$ -	$ -	$ -	$ 120,865
Plant Replacement	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Tree Trimming	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Pressure Washing	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Well Maintenance/Repairs	$ -	$ -	$ -	$ -	$ 6,609	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,609
Contingency	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total O&M Expenses:	**$ 21,309**	**$ 15,581**	**$ 16,200**	**$ 15,647**	**$ 45,979**	**$ 16,015**	**$ 15,543**	**$ 15,718**	**$ 16,016**	**$ -**	**$ -**	**$ -**	**$ 178,008**
Total Expenditures	**$ 37,146**	**$ 18,704**	**$ 21,499**	**$ 16,892**	**$ 53,079**	**$ 17,416**	**$ 17,228**	**$ 19,487**	**$ 18,965**	**$ -**	**$ -**	**$ -**	**$ 220,414**
Excess Revenues (Expenditures)	$ (37,105)	$ (10,825)	$ 65,137	$ 196,711	$ (7,003)	$ (13,810)	$ (6,909)	$ (18,620)	$ (16,459)	$ -	$ -	$ -	$ 151,118
Other Financing Sources/Uses:													
Transfer In/(Out)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Other Financing Sources/Uses	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Net Change in Fund Balance	$ (37,105)	$ (10,825)	$ 65,137	$ 196,711	$ (7,003)	$ (13,810)	$ (6,909)	$ (18,620)	$ (16,459)	$ -	$ -	$ -	$ 151,118

Indigo East

Community Development District

Long Term Debt Report

Series 2016, Special 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 11/1/18 Prepayment		($10,000)
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)
Less: Principal Payment 11/1/23 Prepayment		($5,000)
Less: Principal Payment 5/1/24		($45,000)
Less: Principal Payment 11/1/24 Prepayment		($10,000)
Less: Principal Payment 5/1/25		($45,000)
Less: Principal Payment 5/1/25 Prepayment		($5,000)
Less: Principal Payment 11/1/25 Prepayment		($10,000)
Less: Principal Payment 5/1/26		($45,000)
Less: Principal Payment 5/1/26 Prepayment		($5,000)
Current Bonds Outstanding		**$675,000**

INDIGO EAST

COMMUNITY DEVELOPMENT DISTRICT

SPECIAL ASSESSMENTS FY 2026 RECEIPTS

MAINTENANCE

Gross Assessments	**$389,426.40**
Certified Net Assessments	**$366,060.82**
	100%

Date	ACH	Gross Assessments Received	Collection Fee	Commissions Paid	Interest Income	Net Assessments Received
11/25/2025	ACH	$ 1,235.86	$ 24.72	$ -	$ -	$1,211.14
11/25/2025	ACH	$ 6,764.39	$ 135.29	$ -	$ -	$6,629.10
12/19/2025	ACH	$ 48,198.72	$ 963.97	$ -	$ -	$47,234.75
12/31/2025	ACH	$ 40,165.58	$ 803.31	$ -	$ -	$39,362.27
1/7/2026	ACH	$ 55,168.14	$ 1,103.36	$ -	$ -	$54,064.78
1/16/2026	ACH	$ 57,467.85	$ 1,149.36	$ -	$ -	$56,318.49
1/20/2026	ACH	$ 1,236.99	$ -	$ -	$ -	$1,236.99
1/30/2026	ACH	$ 103,812.81	$ 2,076.26	$ -	$ -	$101,736.55
2/18/2026	ACH	$ 36,298.48	$ 725.97	$ -	$ -	$35,572.51
2/27/2026	ACH	$ 10,234.43	$ 204.69	$ -	$ -	$10,029.74
3/20/2026	ACH	$ 3,173.33	$ 63.47	$ -	$ -	$3,109.86
4/24/2026	ACH	$ 10,087.90	$ 201.76	$ -	$ -	$9,886.14
5/5/2026	ACH	$ 441.82	$ -	$ -	$ -	$441.82
6/1/2026	ACH	$ 1,502.08	$ 30.04	$ -	$ -	$1,472.04
6/9/2026	ACH	$ 663.00	$ 13.26	$ -	$ -	$649.74
Total Collected		**$ 376,451.38**	**$ 7,495.46**	**$ -**	**$ -**	**$ 368,955.92**
Percentage Collected						**101%**

DEBT SERVICE

Gross Assessments	**$85,446.75**
Certified Net Assessments	**$80,319.95**
	100%

Date	ACH	Gross Assessments Received	Collection Fee	Commissions Paid	Interest Income	Net Assessments Received
11/25/2025	ACH	$ -	$ -	$ -	$ -	$0.00
11/25/2025	ACH	$ 2,086.50	$ 41.73	$ -	$ -	$2,044.77
12/19/2025	ACH	$ 6,024.77	$ 120.50	$ -	$ -	$5,904.27
12/31/2025	ACH	$ 7,878.60	$ 157.57	$ -	$ -	$7,721.03
1/7/2026	ACH	$ 14,366.73	$ 287.33	$ -	$ -	$14,079.40
1/16/2026	ACH	$ 8,805.48	$ 176.11	$ -	$ -	$8,629.37
1/20/2026	ACH	$ 231.78	$ -	$ -	$ -	$231.78
1/30/2026	ACH	$ 21,781.85	$ 435.64	$ -	$ -	$21,346.21
2/18/2026	ACH	$ 11,651.89	$ 233.04	$ -	$ -	$11,418.85
2/27/2026	ACH	$ 5,194.38	$ 103.89	$ -	$ -	$5,090.49
3/20/2026	ACH	$ 960.67	$ 19.21	$ -	$ -	$941.46
4/24/2026	ACH	$ 2,503.99	$ 50.08	$ -	$ -	$2,453.91
5/5/2026	ACH	$ 162.82	$ -	$ -	$ -	$162.82
6/1/2026	ACH	$ 1,126.54	$ 22.53	$ -	$ -	$1,104.01
Total Collected		**$ 82,776.00**	**$ 1,647.63**	**$ -**	**$ -**	**$81,128.37**
Percentage Collected						**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 2027** at **9:00 AM, or as shortly thereafter as reasonably possible, at the Circle Square Commons, Cultural Center, 8395 SW 80th Street, Ocala, FL 34476** as follows:

November 17, 2026
February 16, 2027
May 18, 2027
August 17, 2027

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

SECTION 4

SECTION a

Indigo East Community Development District Performance Measures/Standards & Annual Reporting Form

October 1, 2026 – September 30, 2027

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

Objective: Hold at least three regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.
Measurement: Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.
Standard: A minimum of three board meetings were held during the Fiscal Year.
Achieved: Yes ☐ No ☐

Goal 1.2: Notice of Meetings Compliance

Objective: Provide public notice of meetings in accordance with Florida Statutes, using at least two communication methods.
Measurement: Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.
Standard: 100% of meetings were advertised per Florida statute on at least two mediums (i.e., newspaper, CDD website, electronic communications).
Achieved: Yes ☐ No ☐

Goal 1.3: Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.
Measurement: Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.
Standard: 100% of monthly website checks were completed by District Management.
Achieved: Yes ☐ No ☐

2. Infrastructure and Facilities Maintenance

Goal 2.1: Field Management and/or District Management Site Inspections

Objective: Field manager and/or district manager will conduct inspections per District Management services agreement to ensure safety and proper functioning of the District's infrastructure.

Measurement: Field manager and/or district manager visits were successfully completed per management agreement as evidenced by field manager and/or district manager's reports, notes or other record keeping method.

Standard: 100% of site visits were successfully completed as described within district management services agreement

Achieved: Yes ☐ No ☐

Goal 2.2: District Infrastructure and Facilities Inspections

Objective: District Engineer will conduct an annual inspection of the District's infrastructure and related systems.

Measurement: A minimum of one inspection completed per year as evidenced by district engineer's report related to district's infrastructure and related systems.

Standard: Minimum of one inspection was completed in the Fiscal Year by the district's engineer.

Achieved: Yes ☐ No ☐

3. Financial Transparency and Accountability

Goal 3.1: Annual Budget Preparation

Objective: Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.

Measurement: Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.

Standard: 100% of budget approval & adoption were completed by the statutory deadlines and posted to the CDD website.

Achieved: Yes ☐ No ☐

Goal 3.2: Financial Reports

Objective: Publish to the CDD website the most recent versions of the following documents: Annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

Measurement: Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the CDD's website.

Standard: CDD website contains 100% of the following information: Most recent annual audit, most recent adopted/amended fiscal year budget, and most recent agenda package with updated financials.

Achieved: Yes ☐ No ☐

Goal 3.3: Annual Financial Audit

Objective: Conduct an annual independent financial audit per statutory requirements and publish the results to the CDD website for public inspection, and transmit to the State of Florida.

Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the CDD's website and transmitted to the State of Florida.

Standard: Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.

Achieved: Yes ☐ No ☐

Chair/Vice Chair:_____________________________ Date:________________
Print Name:_________________________________
Indigo East Community Development District

District Manager:_____________________________
Print Name:_________________________________ Date:________________
Indigo East Community Development District

SECTION b

Indigo East Community Development District Performance Measures/Standards & Annual Reporting Form

October 1, 2025 – September 30, 2026

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

Objective: Hold at least three regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.
Measurement: Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.
Standard: A minimum of three board meetings were held during the Fiscal Year.
Achieved: Yes ☐ No ☐

Goal 1.2: Notice of Meetings Compliance

Objective: Provide public notice of meetings in accordance with Florida Statutes, using at least two communication methods.
Measurement: Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.
Standard: 100% of meetings were advertised per Florida statute on at least two mediums (i.e., newspaper, CDD website, electronic communications).
Achieved: Yes ☐ No ☐

Goal 1.3: Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.
Measurement: Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.
Standard: 100% of monthly website checks were completed by District Management.
Achieved: Yes ☐ No ☐

2. Infrastructure and Facilities Maintenance

Goal 2.1: Field Management and/or District Management Site Inspections

Objective: Field manager and/or district manager will conduct inspections per District Management services agreement to ensure safety and proper functioning of the District's infrastructure.
Measurement: Field manager and/or district manager visits were successfully completed per management agreement as evidenced by field manager and/or district manager's reports, notes or other record keeping method.
Standard: 100% of site visits were successfully completed as described within district management services agreement
Achieved: Yes ☐ No ☐

Goal 2.2: District Infrastructure and Facilities Inspections

Objective: District Engineer will conduct an annual inspection of the District's infrastructure and related systems.
Measurement: A minimum of one inspection completed per year as evidenced by district engineer's report related to district's infrastructure and related systems.
Standard: Minimum of one inspection was completed in the Fiscal Year by the district's engineer.
Achieved: Yes ☐ No ☐

3. Financial Transparency and Accountability

Goal 3.1: Annual Budget Preparation

Objective: Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.
Measurement: Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.
Standard: 100% of budget approval & adoption were completed by the statutory deadlines and posted to the CDD website.
Achieved: Yes ☐ No ☐

Goal 3.2: Financial Reports

Objective: Publish to the CDD website the most recent versions of the following documents: Annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.
Measurement: Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the CDD's website.
Standard: CDD website contains 100% of the following information: Most recent annual audit, most recent adopted/amended fiscal year budget, and most recent agenda package with updated financials.
Achieved: Yes ☐ No ☐

Goal 3.3: Annual Financial Audit

Objective: Conduct an annual independent financial audit per statutory requirements and publish the results to the CDD website for public inspection, and transmit to the State of Florida.
Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the CDD's website and transmitted to the State of Florida.
Standard: Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.
Achieved: Yes ☐ No ☐

Chair/Vice Chair:____________________________ Date:________________
Print Name:_________________________________
Indigo East Community Development District

District Manager:____________________________
Print Name:_________________________________ Date:________________
Indigo East Community Development District