Indigo East

Community Development District

Meeting Agenda

November 17, 2026

AGENDA

Indigo East
Community Development District

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

November 10, 2026

Board of Supervisors
Indigo East Community
Development District

The Board of Supervisors of the Indigo East Community Development District will meet on **Tuesday, November 17, 2026, at 9:00 a.m., or as shortly thereafter as reasonably possible, at Live Oak Hall, 8413 SW 80th St., Suites 7 & 8, 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. Appointment of Individuals to Fulfill Board Vacancies in Seats 2 & 5
    B. Administration of Oaths to Newly Elected Supervisors
    C. Election of Officers
    D. Consideration of Resolution 2027-01 Electing Officers
4. Approval of Minutes of the August 18, 2026 Board of Supervisors Meeting
5. Consideration of Agreement with PayGov.US for Electronic Payment Processing
6. Review of Fiscal Year 2027 Goals & Objectives
7. Discussion of Phase 2 of Landscape Enhancements
8. Staff Reports
    A. Attorney
    B. Engineer
    C. District Manager
        i. Consideration of Check Register
        ii. Balance Sheet and Income Statement
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 D

RESOLUTION 2027-01

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.

Jill Burns is elected Treasurer.

Section 5.

Katie Costa is elected Assistant Treasurer.

Section 6.

Darring Mossing, Sr. is elected Assistant Treasurer.

Section 7.

This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this 17th day of November, 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, **August 18, 2026** at 9:39 a.m. at Circle Square Commons, 8395 SW 80th St, Ocala, Florida.

Present and constituting a quorum:

Terrance Solan	Chairman
Frank DiPiero	Vice Chairman
Marla Ziino *by phone*	Assistant Secretary
Sarah Logue	Assistant Secretary
Fred Jankowski	Appointed as Assistant Secretary

Also present were:

George Flint	District Manager
Rachel Wagoner	District Counsel
Robert Szozda	Field Manager
Bryan Schmalz	BLCDD
Megan Probst	OTOW

FIRST ORDER OF BUSINESS **Roll Call**

Mr. Flint called the meeting to order. Three members of the Board were present in person constituting a quorum and one member of the Board joined by phone.

SECOND ORDER OF BUSINESS **Public Comment Period**

Mr. Flint: Next would be public comment period. This is for the Indigo East Community Development District. If any members of the public have comment for the Board, if you would come forward and state your name and address and try to limit your comments to three minutes. We also have the budget adoption hearing on the agenda later. Under item five, if you have comments related to the budget or assessments, that would be the appropriate time to provide those comments. Any comments from Indigo East?

Resident Fred Jankowski: My name is Fred Jankowski. I'm the Vice President of the Indigo East HOA. I've noticed that they've begun the landscape refurbishment, Yellowstone has. Part of the problems that exist, I think they've done rendering 1 through 6 and rendering 40 to 45. One of the issues that we've had is they actually replanted what was necessary, but they never adjusted the irrigation system. Consequently, they've had to remove at least 11 of the shrubs on the 80th street entrance. They've had to remove some shrubs on the work that was done in front of the community center. Mr. Armstrong and I, Wayne being the treasurer, did a tour of the entire community with Jim from compliance. He made an extensive report about the shortcomings of Yellowstone landscaping and the fact that they weren't living up to their contract that has been presented to them and they've since adjusted. They fired the foreman and got rid of the crew. We have a new crew, and it seems that the community has really made a lot of advancement in keeping the grounds clean. The only question I have is, is Yellowstone going to pay for whatever plants that died when they first planted them, or is the CDD Board going to have to spend some more money to do that.

Mr. Flint: Okay.

Resident Fred Jankowski: Thank you.

Mr. Flint: I'll answer that. Yellowstone, under their warranty, would cover the cost of any plant replacement. And we'll make sure that happens. I'll get into the landscape issue later.

Resident Fred Jankowski: Okay.

THIRD ORDER OF BUSINESS Organizational Matters

A. Acceptance of Resignation of Supervisor Robert Hutson

Mr. Flint: Organizational matters. You received the resignation from Mr. Hutson. Is there a motion to accept his resignation?

On MOTION by Ms. Logue, seconded by Mr. DiPiero, with all in favor, Accepting the Resignation of Supervisor Bob Hutson, was approved.

B. Consideration of Letter of Interest

Mr. Flint: I don't believe at this point we have any letters of interest to fill the vacancy. Anytime there's a vacancy on the Board during the term of office, the remaining Board members

appoint a replacement. If the Board has any candidates in mind, you can consider that at this meeting, or it can be deferred to your next meeting. Any candidates at this point?

Mr. Solan: I would move we defer until next meeting.

Resident Fred Jankowski: Would that leave an empty Board seat?

Mr. Flint: Yes.

Resident Fred Jankowski: I'd be willing to fill that.

Mr. Flint: Is that the Board's desire at this point?

Mr. DiPiero: He's on the HOA Board, so he'd be a good one, I think.

Ms. Ziino: Excuse me, I didn't hear the name of the person who volunteered.

Ms. Logue: Fred Jankowski.

Ms. Ziino: Thank you.

Mr. DiPiero: Marla, are you okay with that?

Ms. Ziino: Yes, I am.

C. Appointment of Individual to Fulfill Seat Vacancy

Mr. Flint: Is there a motion to appoint Mr. Jankowski?

Ms. Logue: I make a motion to appoint Fred Janowski.

On MOTION by Ms. Logue, seconded by Ms. Ziino, with all in favor, Appointing Mr. Fred Janowski to the Board Seat Vacancy, was approved.

D. Administration of Oath to Newly Elected Supervisor

Mr. Flint: Congratulations, Mr. Janowski. If you want to come forward. As a citizen of the State of Florida and of the United States of America, and as a member of the Board of Supervisors of the Indigo East Community Development District and a recipient of public funds as such officer, do you hereby solemnly swear or affirm that you will support the Constitution of the United States and of the State of Florida?

Mr. Jankowski: I do.

Mr. Flint: If you wouldn't mind putting your name there and signing where it says Board Supervisor, I can notarize that for you. This is a general information sheet that you can provide to them. I'll give you my card. I'll just explain these to you. Mr. Jankowski, as a member of the Board,

you are a public official, similar to a county commissioner, city commissioner, school Board member. In Florida, the Board seats are elected public officials. The CDD is a government entity. In Florida, we've got something called the Sunshine Law, which requires that public officials that are on the same Board can't communicate with each other outside of a publicly noticed meeting regarding CDD business. You need to be careful not to communicate with the other Board members outside of a publicly noticed meeting about CDD business. Of Course, you can discuss sports or golf or whatever you want, but landscaping, for example, you couldn't communicate with the other Board members about the landscaping contract or the performance of the vendor. That includes verbal, written, texts, communication through third parties. Public records law also applies to you, so any documents that you have in your possession that are CDD related could be subject to a public records request. You want to be careful to keep any CDD documents separate from your personal documents in the event there is a records request. You're also required to file an annual financial disclosure report with the Commission on Ethics. It's due, the first one is within 30 days of today. It's called the Form 1 Statement of Financial Interest, and it's done online now. Once we receive your contact information, we'll put it in the Commission on Ethics database, it'll generate an email to you. It doesn't ask for dollar amounts. It's just looking at sources of income as far as conflicts of interest. That gets filed annually by July 1 of each year. You'll file this first one, and then you won't have to file it again until July of 2027. There's a requirement for ethics training annually. Each Board member is supposed to do four hours of ethics training each calendar year. You don't need to do that this calendar year because this is August. Any Board member that's appointed after March doesn't have to do it till the next year. You won't have to do those four hours until calendar year 2027. And there's some free online resources for that.

Mr. Jankowski: If I've completed it for the HOA, is that the same course?

Mr. Flint: It's different.

Mr. Jankowski: Okay.

Mr. Flint: Yes, because Sunshine and public records, those don't apply to the HOA. The types of training are more geared toward elected officials.

Ms. Logue: This brings up a question. Can we speak to an HOA member about what's going on?

Mr. Flint: Yes. The only people you can't speak to are Frank and the other Board members. You can talk to me. You can talk to the attorney. You just can't talk to the other Board members. Anything else, Rachel, that I missed?

Ms. Wagoner: I think you covered it.

Mr. Flint: If you have any questions on any of that, feel free to contact me or Rachel Wagoner as District Counsel. Welcome to the Board. There's also a W-4 and an I-9 form in there. As a Board member under 190, you're entitled to compensation for Board meeting attendance. And so those forms get filled out and sent to my office.

E. Election of Officers

F. Consideration of Resolution 2026-07 Electing Officers

Mr. Flint: Terry is the Chair. Frank is Vice Chair. Marla and Sarah are typically, Marla is an Assistant Secretary. Usually, the two Board members are Chair and Vice Chair. The other three are Assistant Secretaries. As the District Manager, I've been the Secretary for the Board, and then staff in my office have been Treasurer and Assistant Treasurers. You can change that if you'd like. I think that the main issue you want to deal with is Mr. Jankowski's designation. If you want to keep the others the same, you can do that and make Mr. Jankowski an Assistant Secretary. We can fill the resolution in.

Mr. DiPiero: I make a motion that we do that.

Mr. Flint: The motion would be to keep Mr. Solan as Chair; Mr. DiPiero, Vice Chair; the other three Board members, Assistant Secretaries; Myself, Secretary; Jill Burns, Treasurer; Katie Costa and Darren Mossing, Senior Assistant Treasurers.

On MOTION by Mr. DiPiero, seconded by Ms. Logue, with all in favor, Resolution 2026-07 Electing Officers as slated above, was approved.

THIRD ORDER OF BUSINESS **Approval of the Minutes of the May 19, 2026 Board of Supervisors Meeting**

Mr. Flint: You have approval of the minutes from your May 19, 2026 meeting. Were there any comments or corrections to the minutes?

Mr. Solan: I move that they be accepted as presented.

On MOTION by Mr. Solan, seconded by Mr. DiPiero, with all in favor, the Minutes of the May 19, 2026 Board of Supervisors Meeting, were approved.

FIFTH ORDER OF BUSINESS Public Hearing

Mr. Flint: Next is the public hearing to consider adoption of the FY27 budget and imposition of assessments related to it. You previously approved a proposed budget, and you set today as the public hearing for its final consideration. We've updated Exhibit A to the resolution to include the actuals through the end of June. Otherwise, the budget you see in your agenda is substantially the same as what you had approved in the spring. Is there a motion to open the hearing?

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

A. Consideration of Resolution 2026-05 Adopting the Fiscal Year 2027 Budget and Relating to the Annual Appropriations

Mr. Flint: The hearing is open. It is a public hearing. Are there any members of the public that would like to provide comment or testimony on the FY27 budget hearing? No public comment. We'll close public comment. We'll bring it back to the Board. You have Resolution 2026-05 in your agenda with the budget attached as Exhibit A. Is there any discussion on the resolution or the budget?

Mr. DiPiero: I just had a couple of observation questions. I noticed on the page one there, the engineering went from $4,000 to $10,000, and based on the Candler Hills meeting, is that because the engineers required to do reports this year?

Mr. Flint: Yes. Each year they have to do the Master Trust Indenture Report. And then every five years, they have to update a report that goes to the state. The initial report was done in 2022.

Mr. DiPiero: That's the cause of the increase.

Mr. Flint: Yeah. It's going to go up, but it should go back down. You also have environmental resource permits with the Water Management District that require periodic recertifications. But the reason this went up in 2027 is because you're going to have two reports.

Although, I did speak with the District engineer, and he believes the cost is going to come closer to $7,500 because there's some economies of scale. Although there's two reports, they can do one site inspection instead of two separate site inspections.

Mr. DiPiero: And on the next, on page two on the contingency, I notice it's going down from $10,850 to $5,000. I'm guessing that's so that you can offset the increase for the engineering.

Mr. Flint: Yeah, that's to be able to balance the budget with the current assessment levels. You also have some fund balance that's not appropriated as well. You'll notice the transfer out to capital reserve reduced slightly too.

Mr. DiPiero: I also noticed the actual expenditures in that category is only like $2,700.

Mr. Flint: Right.

Mr. DiPiero: It shouldn't be an issue.

Mr. Flint: No, it shouldn't and we'll look at it again next year. But we're trying to keep your assessment levels level and not have an increase. Especially if you have a one-time spike in engineering, you don't want to adjust your assessments for that. Ms. Logue.

Ms. Logue: Mine are just clarifications. You answered some of it. The other I have is pressure washing. Did we set a time or date for when that was going to be? Because it says annually, but I don't know that it's been done yet.

Mr. Flint: At the last Board meeting you approved the company to do it. And that is coordinated by On Top of the World. I'll have to find out what the status is.

Ms. Logue: Okay. I knew that we had. I remember that part listening.

Mr. Flint: Yeah, there were three bids presented at the last meeting and you all selected the vendor. Andy's not here, but I don't know. Tom, do you have an update on the pressure washer?

Mr. Bartlett: I don't.

Mr. Flint: Okay, we'll have to get an update for the Board.

Ms. Logue: Because that had gone up a little bit. And then the other was irrigation repairs and I'm assuming that has gone up because we are putting in some new planting and the irrigation repairs went up a little bit.

Mr. Flint: Yeah, that's a maintenance item and it really has to do with just the age of the system, repair of heads and that sort of stuff. We increased it. Well, it's pretty much the same as the current year. It's higher than what your actuals are.

Ms. Logue: Okay.

Mr. Flint: The $731 is what your projected is. We haven't actually incurred any irrigation repairs up to this point, so they've been doing it under their base contract. Any other questions on the proposed budget? Okay, I think we took public comment. If there's no other questions, is there a motion to approve the resolution?

> On MOTION by Mr. DiPiero, seconded by Ms. Logue, with all in favor, Resolution 2026-05 Adopting the Fiscal Year 2027 Budget and Relating to the Annual Appropriations, was approved.

B. Consideration of Resolution 2026-06 Imposing Special Assessments and Certifying an Assessment Roll

Mr. Flint: The second hearing is to impose the special assessments related to the budget you just approved. This resolution approves the proposed budget. There's two exhibits that are attached. One is the budget you just approved. And the other is the assessment roll, listing all the properties and the assessment amounts. This is really just formalizing the action you took in adopting the budget. Are there any members of the public that would like to provide comment on the special assessments hearing? None. We'll bring it back to the Board. Any questions or discussion on the resolution? Is there a motion to approve it?

> On MOTION by Mr. Solan, seconded by Ms. Ziino, with all in favor, Resolution 2026-06 Imposing Special Assessments and Certifying an Assessment Roll, was approved.

Mr. Flint: Is there a motion to close the hearings?

> On MOTION by Ms. Logue, seconded by Mr. DiPiero, with all in favor, Closing the Public Hearing, was approved.

SIXTH ORDER OF BUSINESS **Consideration of Resolution 2026-08 Declaring Board Vacancies**

Mr. Flint: Item 6 is Resolution 2026-08, declaring Board vacancies. Seats two, three, and five were up for election this year, and Mr. Solan qualified unopposed for his seat number three. Seat number two and five, no one qualified to run for those seats. Seat two is Mr. Hutson's seat, so that is currently held by Mr. Jankowski, and seat five is held by Ms. Logue. What you need to do

today is you're basically declaring because no one qualified, through the Supervisor of Elections for those seats, the Board would declare those seats vacant as of the second Tuesday after the election in November. Then what happens is the incumbents, the other three Board members could choose to appoint the incumbents back into those seats, or other general electors could be appointed to those seats. But as a technical perspective, you need to declare those vacant because no one qualified. They don't become vacant until the second Tuesday after the general election. And then the incumbents actually carry over in those seats until they're either appointed to the seats or someone else is appointed. They don't actually become vacant. The carryovers would stay in those seats. That's what this resolution does. Any questions on the resolution? Is there a motion to approve it?

> On MOTION by Mr. Solan, seconded by Ms. Logue, with all in favor, Resolution 2026-08 Declaring Board Vacancies, was approved.

SEVENTH ORDER OF BUSINESS **Consideration of Audit Engagement Letter**

Mr. Flint: You have the engagement letter for the annual independent audit in your agenda. The Board issued a request for qualifications pursuant to the Florida Statutes. You selected Grau & Associates as your independent auditor. You enter into annual engagements with them, and so this is for FY26, which is the current year we're in. It ends on September 30. It's for a not to exceed of $3,400. Any questions on the engagement letter? If not, is there a motion to approve it?

> On MOTION by Mr. DiPiero, seconded by Ms. Ziino, with all in favor, the Audit Engagement Letter, was approved.

EIGHTH ORDER OF BUSINESS **Staff Reports**

A. Attorney

Mr. Flint: Staff reports, attorney?

Ms. Wagoner: I have none.

B. Engineer

i. Presentation of Annual Engineer's Report

Mr. Flint: The engineer's report. You have the letter from the District engineer that's required under the trust indenture. They've reviewed the insurance policy, the budget and inspected the infrastructure and found that it's in good order and that we're carrying adequate coverage and budgeting appropriately. Any questions on the report? If not, is there a motion to accept it?

Mr. Solan: I would move that we accept it.

On MOTION by Mr. Solan seconded by Ms. Logue, with all in favor, Accepting the Annual Engineer's Report, was approved.

C. District Manager's Report

i. Consideration of Check Register

Mr. Flint: You have the check register in your agenda. It's from May 6 through August 4 for the general fund and Board compensation totaling $60,515.79. The detailed register is behind the summary. If there's any questions, we can discuss those. If not, I'd ask for a motion to approve it.

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

ii. Balance Sheet and Income Statement

Mr. Flint: You also have the unaudited financial reports through June 30. There's no action required on these. If the Board has any questions, we can discuss them. You can see that we're over 100% collected on our on roll assessments. Our administrative actuals are under our prorated budget through the end of June. And our actual actuals on operation and maintenance are under our prorated budget. Any questions on the financials? All right.

iii. Consideration of Fiscal Year 2027 Meeting Schedule

Mr. Flint: Each year you're required to approve an annual meeting schedule. We've prepared one that follows your practice of meeting four times a year in November, February, May and August. If you're comfortable continuing to meet quarterly, you could approve that or we could modify it.

Mr. Solan: I move we keep the same schedule as this.

On MOTION by Mr. Solan seconded by Ms. Logue, with all in favor, the Fiscal Year 2027 Meeting Schedule, was approved.

iv. Goals and Objectives

a. Adoption of Fiscal Year 2027 Goals & Objectives

Mr. Flint: Next is the annual goals and objectives. This requirement went into effect for the first time last year. And you approve annual goals and objectives at the end of the year. We report on those and post them on the District website. We've reproduced the same goals and objectives you approved for FY26, for FY27. Of course, you can change those if you like. Or if you're comfortable with what's been used in the past, you could approve these.

Mr. DiPiero: I think this thing is a great tool. I really do. I mean, it's a great way to make sure that the CDD's focusing on doing what they're supposed to be doing. And it's a measuring stick to see that we are doing what we're supposed to be doing. Who came up with this? Was this by the state or did you?

Mr. Flint: No, our office developed these. We tried to capture the major areas, and those are community communication and engagement, which is kind of the administrative side, infrastructure and facilities maintenance, and then financial transparency and accountability. And then under each one of those major categories, we have three goals and objectives.

Mr. DiPiero: You covered the big three areas over there. Can these things be amended?

Mr. Flint: Yeah, you have full discretion on how you'd like these to be developed and what you would like to be

Mr. DiPiero: I really like this. I like this a lot, but I think we can add to it, potentially, because section 2 on the infrastructure and facilities maintenance, the focus is primarily on safety and functionality functioning. Could we also include a section 2 additional goal of ensuring that the CDD contractors, the people that we employ are performing the work as per the contracts. In other words, make sure that that's being done. And like landscaping and maintenance. You mentioned landscaping before. And the reason why I say that is just based on my own personal experience of interacting with other residents, the number one, by far, concern that they always address is it has to do with the landscaping concerns and making sure that's getting done. I

recommend that we add another goal to this and come up with a measuring stick to make sure that the contractors are doing what we're paying them to do.

Mr. Flint: Right. We try to get at that through the periodic inspections. It's harder to measure because that's somewhat subjective. How do you measure? The question would be, what would the measurement be?

Mr. DiPiero: For the homeowners, there are compliance folks that go out to make sure that the individual homeowners are in accordance with the rules and regs are. Is there something that we can do similar to that to have some kind of a compliance?

Mr. Flint: I'm sure there is. There's probably a cost to that. I mean right now On Top of the World is basically the on-site manager for the landscape contract and Andy and Tom interface with Yellowstone on their operations. The periodic inspections that they conduct are what we're really getting at with this one measure.

Mr. DiPiero: Well, could you kick it around with your folks who came up with these things over here? Maybe they can come up with something.

Mr. Flint: Yeah, we could.

Mr. DiPiero: If you want. That is not cost prohibitive.

Mr. Flint: Yeah, because you're pretty tight on your assessments.

Mr. DiPiero: I think it would go a long way to making a lot of people happier than what they are. Some people you're never going to make them happy.

Mr. Flint: Yes.

Ms. Logue: Some things that are legitimate. Like if I let my grass grow up to my knees, then the compliance person is going to come to me, I'm going to receive a letter.

Mr. Flint: Right.

Ms. Logue: They're going to say why haven't you mowed your grass, why haven't you cut your bushes, why aren't you picking up all the debris that's along the street?

Mr. DiPiero: And we're paying them to do that. I mean it's in the contract. We're paying them to do that. How can we make sure that they are doing what they're supposed to be doing?

Mr. Flint: Okay.

Mr. DiPiero: And if we can do it through this structure here, I think that would be fantastic because it's not a hit miss thing or personality driven. It'll always be there.

Mr. Flint: Well, one possibility is you could approve these as presented and then at the November meeting we can put it back on the agenda.

Mr. DiPiero: I'm okay with that.

Mr. Flint: You can amend that because

Mr. DiPiero: We have to press on and move forward.

Mr. Flint: Yeah, you want to get them in place because it's a requirement. But at your November meeting we can put it back on the agenda for further discussion if you like to do that.

Mr. DiPiero: Yeah, let's do that.

Mr. Flint: Okay. Is there a motion then to approve the goals and objectives with the understanding that we'll re-agenda these for further discussion in November?

Ms. Logue: I make that motion.

On MOTION by Ms. Logue seconded by Mr. DiPiero, with all in favor, the Fiscal Year 2027 Goals & Objectives – Re-Agendized for Further Discussion in November, was approved.

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

Mr. Flint: You have the goals and objectives for the current year which were approved. Those get reported on at the end of the year. Since we're not at the end of the fiscal year yet, we would just ask the Board to authorize the chair to execute the final form of those goals and objectives. Since your next meeting's November. Is there a motion to that effect?

Ms. Logue: I'll make that motion.

On MOTION by Ms. Logue seconded by Ms. Ziino, with all in favor, Authorizing the Chair to Execute the Final Form of the Fiscal Year 2026 Goals and Objectives, was approved.

Mr. Flint: I have Form 1 reminder on there, though, I don't think there's any Board members that haven't filed your Form 1.

NINTH ORDER OF BUSINESS Supervisors Requests

Mr. Flint: Supervisors request, other business. I'll mention the landscape contract. It was brought up under public comment. There were some staffing changes. The account manager left. There were some performance issues. A new crew was brought in. My understanding is they've had extra crews here on the weekends. My belief is they're making good progress towards getting back to where they need to be. And I don't know if there's any other discussion that the Board wants to have at this point. I will mention that when Yellowstone came in, we had them do sort of a master landscape refurbishment plan for the entire community. And then the Board decided to break that up into phases with the idea of spending about $25,000 per phase. And the first phase was completed. Mr. Hutson was really the lead on interfacing with Yellowstone on that and bringing that communication back to the Board. We need to be thinking about what the next phase is. And it sounds like there's some lingering issues with the first phase that we need to make sure any irrigation updates that needed to be done for the plant material and plant replacement get taken care of. But we need to be thinking about the next phase and what's included in that next $25,000 or so that the Board. And so, we've got that budgeted in your capital reserve to do the next phase. And so that's something again we need to be thinking about.

Ms. Logue: Do we need another liaison?

Mr. Flint: The Board could do that. If you want to appoint a liaison to replace Mr. Hutson. That that would work. Is Mr. Jankowski interested?

Ms. Logue: Would you gentlemen be opposed, and Marla, to Mr. Jankowski?

Mr. DiPiero: Well, it just makes good common sense because you're already doing that your left hand. You might as well do what you're right hand too. The one, two punch. Okay,

Ms. Ziino: That's a great idea.

Mr. DiPiero: Smart person.

Mr. Flint: Okay, so probably it would make sense to bring something back to the November meeting with a recommendation on what the next phase of that refurbishment would be and then a discussion at that time on the timing of when the work would be completed would make sense. Was there any other supervisor’s requests or other business?

Mr. DiPiero: Just a question. Looking at the Yellowstone contract and I notice that there's no mention of the hedges. You know those Ligustrum hedges. I guess they don't do that. Who does that for us?

Mr. Flint: Part of them are CDD and part are Master Association.

Mr. DiPiero: Oh, it's a hodgepodge between.

Mr. Flint: Yeah, depending on who owns the right-of-way. Along the north and south, that's Master Association. At the north end, that's the CDD that's doing that.

Mr. DiPiero: Who does do it?

Mr. Flint: Yellowstone

Mr. DiPiero: Yellowstone does it.

Mr. Flint: Well, they do it on behalf of the CDD. I'm not sure who the Master Association is, whether it's Yellowstone doing it on their behalf or not.

Mr. DiPiero: Is that in addition to the contract we have with them?

Mr. Flint: No, it's included.

Mr. DiPiero: It's included right in it. Okay, I missed that. I didn't see that.

Mr. Flint: Yeah.

Ms. Logue: Is this just specifically toward Yellowstone or are we allowed to make comment on something different at this point? I just have a question.

Mr. Flint: Oh, it's other business or supervisor's request. Anything the Board wants to bring up.

Ms. Logue: The question I have is, and I know that there was a meeting which I did not attend with regard to what was going to happen with the retention pond with the expansion of 80th Avenue. And I know that there are right-of-way's, they're very aware of all of that. However, there was some question too because not only are they going to get into our retention pond, but they removed landscaping and some of that landscape like those big ligustrums. Those things and see absorb sound. They're such great plants for that. Right. But things are being removed and now sound is very, especially if your house backs on to 80th Avenue. And so, my question is who's responsible? Will it be the county? Will it be the Master Association? Who replaces that so that those people eventually, once this is done in that area, they've got some sound barrier back. Even though we can't fill the sound barrier, we won't do that.

Mr. Flint: The agreement between the Master Association and the county requires the county to pay the cost of restoring. I'm not sure if anyone is here, but I believe the Master Association will actually carry the work out and that county would pay for it. That way you're not relying on the county to do the work. It's the same

Ms. Logue: Okay.

Mr. Flint: It's the same.

Ms. Logue: Of course, none of that will happen until.

Mr. Flint: Until they're done.

Ms. Logue: They have to get done, which will be two years.

Mr. Flint: It could be. The same with the entrance, the Indigo East monument and the landscaping at the entrance. That's owned by the CDD. The county would pay the cost of restoration of all that area, but the CDD would actually carry it out. Again, we're not relying on the county to do that work. You're better having them provide the money and have control over the work being done. But that's kind of a Master Association issue because that is their landscaping along there. I don't know if there's any interim steps that could be taken to help with the sound. It's the cost of progress, I guess. Anything else the Board wants to discuss?

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. Logue, seconded by Mr. DiPiero, with all in favor, the meeting was adjourned.

_____ _____

Secretary / Assistant Secretary Chairman / Vice Chairman

SECTION V

PayGOV.US, LLC.
7915 S. Emerson Ave B199
Indianapolis, IN 46237

PAYMENT PROCESSING SERVICES AGREEMENT

THIS PAYMENT PROCESSING SERVICES AGREEMENT (this "**Agreement**") is made and entered into effective _____, 20__ (the "**Effective Date**"), by and between **PayGOV.US**, LLC, a [STATE] limited liability company ("**PGV**"), with its principal address at 7915 S. Emerson Ave B199, Indianapolis, IN 46237, and the Indigo East Community Development District, a local unit of special-purpose government established under Chapter 190, Florida Statutes (the "**District**"), with its principal address at c/o GMS – Central Florida, 219 E. Livingston St., Orlando, FL 32801.

1. Services. PGV has designed and developed a payment processing system and internet processing services for governmental entities to enhance the collection of payments and other obligations on a 24/7 basis. PGV will provide the District with online payment acceptance, in-person and telephone payment acceptance (if requested by the District), and the related processing, settlement, and reporting services described in this Agreement (collectively, the "**Services**"), so that the District may accept payment by credit card, charge card, bank debit card, and electronic funds transfer, including by a method for accepting payment online, as required by section 215.322(5), *Florida Statutes*, as amended by chapter 2026-169, Laws of Florida, effective January 1, 2027. A person wanting to pay an obligation owed to the District may do so by logging on to the designated website link, or through any other payment channel the District elects to offer under this Agreement, at no cost to the District. PGV will also provide, upon the District's request, card-swipe or other point-of-sale equipment for onsite payments at no cost to the District. The equipment remains PGV's property, and PGV is responsible for installing, maintaining, updating, and replacing it. Upon expiration or termination of this Agreement, the District will make the equipment available for retrieval by PGV at PGV's expense, and the District is not responsible for ordinary wear and tear.

2. Convenience Fees. PGV will assess the person making the payment (and not the District) a convenience fee equal to 3% of the transaction amount for all POS, online, mobile, or over-the-phone (in office) credit card, charge card, and debit card transactions. A minimum flat convenience fee of $1.00 will apply to any such transaction under $33.00. E-Check (ACH) transactions will be charged a flat fee of $1.00 per transaction to the person making the payment, and not to the District. Before the payer submits any transaction, PGV must clearly disclose the amount of the convenience fee and that it is charged by PGV and not by the District, and must allow the payer to cancel the transaction without charge. The convenience fee is billed separately from the amount owed to the District and is paid directly to and retained by PGV as PGV's sole compensation for the Services. The convenience fee is not an assessment, rate, fee, rental, or other charge imposed by the District, is not revenue of the District, and will not be received or retained by the District or its district manager. PGV is solely responsible for ensuring that the convenience fee, as assessed and disclosed, complies with applicable law and all applicable card network rules. PGV may not increase the convenience fee or impose any new or additional fee, on the District or on payers, without a written amendment to this Agreement approved by the District's Board of Supervisors and signed by both parties.

3. Settlement and Reporting. The Services include timely and accurate transaction processing, next business day reconciliation, and transfer by ACH of the full amount of each payment, without deduction or offset for any convenience fee or other charge, from PGV to the District's designated depository account within [two (2)] business days after the transaction is authorized. All payments PGV receives for obligations owed to the District are the property of the District and are held by PGV in trust for the District. PGV must provide the District and its district manager with online access to transaction-level reporting and a monthly statement identifying, for each transaction, the date, payer, amount paid to the District, convenience fee charged, and any refund, return, or chargeback. PGV may not debit the District's account except to reverse an E-Check transaction that is returned or charged back through the ACH network, and then only after written notice to the District identifying the transaction. At the District's written direction, PGV will process refunds to payers of amounts paid to the District (for example, returned rental deposits), and the District will fund the refunded amount. PGV may not charge the District for processing a refund.

4. Card and Account Verification. Section 215.322(5)(a), *Florida Statutes*, requires the District to verify both the validity of any credit card, charge card, bank debit card, or electronic funds transfer used and the existence of appropriate credit with respect to the person using the card or transfer. PGV will perform that verification on the District's behalf before authorizing each transaction and will not authorize any transaction that fails verification.

5. No Cost to District; Independent Contractor; Confidentiality. PGV will provide the Services to the District during the term of this Agreement, beginning on the Effective Date. PGV agrees the District is not responsible for any compensation for the Services, and the District will not pay any setup, equipment, monthly, minimum, transaction, chargeback, or other fees, or any associated operational costs or local, state, or federal taxes, on behalf of PGV. Nothing in this Agreement requires the District to accept payments exclusively through PGV or to process any minimum volume. PGV accepts and agrees to perform all Services as an independent contractor and not as an employee, agent, or partner of the District, except for the limited authorizations in Section 14. PGV and the District each agree (i) to hold the other party's confidential information in strict confidence; and (ii) not to disclose such information to any third parties without the prior written consent of the disclosing party or as required by law or regulation. PGV acknowledges that the District is subject to Chapter 119, *Florida Statutes*, and that the District's obligations under this Section extend only to information that is confidential or exempt from public disclosure under applicable law. Cardholder, bank-account, and other personal information of payers that PGV receives in performing the Services is confidential information of the District.

6. Indemnification; Chargebacks and Returns. PGV will defend, indemnify, and hold harmless the District and its supervisors, officers, staff, district manager, agents, and employees from and against any credit card transaction disputes, chargebacks, claims, losses, damages, and other expenses, including attorneys' fees and litigation expenses (including at trial and on appeal), suffered or incurred due to PGV's negligence or willful misconduct, any security incident involving payer information in the possession or control of PGV or its processors or subcontractors, PGV's violation of law or card network rules, or PGV's failure to perform any of its obligations under this Agreement. The District agrees to reasonably assist PGV, to the extent permitted by law, with (i) any efforts necessary to facilitate collection of funds from any cardholder to include reinstatement of the obligation owed to the District; and (ii) providing cardholder information pertinent to any inquiry or dispute regarding payment made to the District through the Services. Returned or charged-back ACH (aka E-Check) transactions are excluded from PGV's indemnification of chargebacks under this Section, and the District will reconcile those

transactions, including returns and chargeback transactions, but this exclusion does not limit PGV's obligations for its negligence, willful misconduct, or failure to perform. This Section survives expiration or termination of this Agreement.

7. Standards of Performance; Compliance with Laws; Governing Law. PGV represents that it is qualified to perform the Services, and that all work will be accomplished in a professional and workmanlike manner. PGV agrees to observe and comply with all federal, state, and local laws, and all applicable card network and NACHA operating rules, in performing the Services, including section 215.322, *Florida Statutes*, the Payment Card Industry Data Security Standard ("**PCI DSS**"), and the accessibility requirements of Title II of the Americans with Disabilities Act applicable to the online payment website. This Agreement is governed by the laws of the State of Florida. Venue for any action arising under this Agreement lies exclusively in the state courts located in Marion County, Florida.

8. Data Security; Security Incidents. PGV must maintain PCI DSS compliance throughout the term of this Agreement and must provide the District, upon request, a copy of PGV's current PCI DSS attestation of compliance and that of each processor PGV uses. PGV must use reasonable administrative, technical, and physical safeguards, consistent with industry best practices, to protect cardholder, bank-account, and other personal information of payers, including encryption of that information in transit and at rest. PGV must promptly notify the District in writing if PGV or any of its processors ceases to be PCI DSS compliant. PGV may not access, use, disclose, sell, or share payer information for any purpose other than performing the Services or as required by law, and may not use it for marketing. PGV may retain payer information only as long as necessary to perform the Services, to comply with card network rules, or to comply with Section 2 of Exhibit A (Public Records), and then must securely destroy it. If PGV discovers or is notified of any actual or reasonably suspected breach of security (as defined in section 501.171(1), *Florida Statutes* and any successor statute) or other unauthorized access to payer information in the possession or control of PGV or its processors or subcontractors, PGV must (i) notify the District in writing within 48 hours after discovery or notice; (ii) take all action reasonably necessary to contain, investigate, and remediate it; (iii) cooperate with the District and any law enforcement or regulatory authority, including preserving relevant evidence; (iv) provide the District a written incident report describing the nature and scope of the incident, the information affected, and the remedial actions taken; and (v) to the extent the incident is attributable to the acts or omissions of PGV or its processors or subcontractors, bear the cost of any notices required by law, including under section 501.171, *Florida Statutes*, and provide credit monitoring services for not less than 12 months to affected individuals, at PGV's sole expense. This Section survives expiration or termination of this Agreement.

9. Insurance. PGV must maintain, at its own expense throughout the term of this Agreement, (i) commercial general liability insurance with limits of not less than $[1,000,000] per occurrence and $[2,000,000] in the aggregate; (ii) cyber liability (network security and privacy) insurance, including coverage for breach response costs, with limits of not less than $1,000,000 per claim; and (iii) crime insurance covering employee dishonesty and computer and funds transfer fraud with limits of not less than $1,000,000. PGV must name the District as an additional insured on the commercial general liability policy and must provide the District a certificate of insurance upon execution of this Agreement and upon request.

10. Assignment; Subcontractors. PGV may not assign this Agreement or subcontract the Services without the District's prior written consent, except that PGV may use iStream Financial

Services, Inc. ("**iStream**") as described in Section 14 and the card processors PGV identifies to the District in writing before the Effective Date. PGV remains responsible for the acts and omissions of its subcontractors and processors as if they were PGV's own.

11. District Required Provisions; Order of Precedence. **Exhibit A** (District Required Provisions) is incorporated into and made a part of this Agreement. If this Agreement conflicts with any application, enrollment form, or other document submitted under this Agreement, or with any terms of service, privacy policy, or other terms posted on PGV's website or presented in any click-through or similar form, Exhibit A controls first and this Agreement controls next. No click-through, online, or other terms not attached to this Agreement bind the District, even if accepted by the district manager or another District agent in the course of using the Services.

12. Miscellaneous. Notices under this Agreement must be in writing and delivered by hand, by nationally recognized overnight courier, or by certified mail to the party's address stated in the preamble (or another address given by written notice), with a copy of any notice to the District sent to the District's district manager and District counsel. This Agreement, including its exhibits, is the entire agreement of the parties on its subject matter and supersedes all prior agreements and understandings on that subject matter. This Agreement may be amended only by a writing signed by both parties. If any provision of this Agreement is held unenforceable, the remaining provisions remain in effect. In any action to enforce this Agreement, the prevailing party is entitled to recover its reasonable attorneys' fees and costs, including those incurred on appeal. The District's failure to enforce any provision of this Agreement is not a waiver of that provision. This Agreement has been negotiated by both parties and will not be construed against either party as the drafter. This Agreement may be signed in counterparts and by electronic signature, each of which is an original and all of which together are one instrument.

13. Term and Termination. The initial term of this Agreement begins on the Effective Date and ends on the next September 30 (the end of the District's fiscal year). This Agreement will automatically renew for successive one-year terms beginning each October 1 unless terminated as provided in this Section. The District may terminate this Agreement at any time, with or without cause, on 30 days' written notice to PGV, and immediately upon written notice if PGV breaches this Agreement. PGV may terminate this Agreement only on 90 days' written notice to the District. On expiration or termination, PGV must complete and settle all transactions initiated before the effective date of termination, remit to the District all funds due, reasonably cooperate in transitioning the Services to any successor provider, and comply with Section 2 of Exhibit A (Public Records). Sections 3, 5, 6, 8, and 12 and Exhibit A survive expiration or termination of this Agreement.

14. ACH (E-Check) Processing through iStream. PGV has engaged iStream as a third-party payment processor to facilitate the processing of the District's E-Check payments through the ACH network. Subject to this Section, the District authorizes PGV, as the originator and merchant of record, to submit and sign the application for ACH processing services on behalf of the District to iStream. The District also authorizes PGV to execute and deliver to iStream any required documents on behalf of the District for the purpose of boarding and performing required due diligence of the District under the regulatory framework governing iStream as a third-party payment processor, and to make related procedural changes on behalf of the District to the processing account at iStream as reasonably necessary during the processing relationship. PGV must provide the District's district manager a copy of each application and other document PGV signs on the District's behalf before submitting it, and written notice of any procedural change

within five business days after making it. PGV may not, without the District's prior written approval, (i) agree on the District's behalf to any fee, reserve, guaranty, indemnity, or other financial obligation of the District; (ii) change the District's designated depository account; or (iii) bind the District to any terms inconsistent with this Agreement. These authorizations are limited to the ACH processing services described in this Section and terminate automatically upon expiration or termination of this Agreement.

The District acknowledges and agrees that, as of the Effective Date, iStream is entitled to rely on the authorizations in this Section until the District provides written notice to PGV of their revocation or modification. As between the District and PGV, PGV is responsible for the acts and omissions of iStream as if they were PGV's own, and PGV's obligations under Sections 6 and 8 apply to iStream's acts and omissions. Nothing in this Section makes iStream a third-party beneficiary of this Agreement, waives the District's sovereign immunity, or causes the District to assume any risk or liability for the acts or omissions of PGV or iStream.

IN WITNESS WHEREOF, the parties have executed this Agreement to be effective as of the Effective Date.

DISTRICT:
INDIGO EAST COMMUNITY DEVELOPMENT DISTRICT

By: _____
Name: _____
Title: Chairperson / Vice Chairperson, Board of Supervisors
Date: _____

ATTEST:

_____
Secretary / Assistant Secretary

PGV:
PAYGOV.US, LLC, a [STATE] limited liability company

By: _____
Name: _____
Title: _____
Date: _____

Exhibit A: District Required Provisions

EXHIBIT A
DISTRICT REQUIRED PROVISIONS

1. Sovereign Immunity; No Third-Party Beneficiaries. Nothing in this Agreement waives or limits the District's sovereign immunity or the limits of liability in section 768.28, *Florida Statutes*, or any other statute or law, and nothing in this Agreement is a consent by the District to be sued by third parties in any matter arising out of this Agreement. This Agreement is solely for the benefit of the District and PGV, and no right or cause of action accrues to or for the benefit of any third party.

2. Public Records. PGV understands and agrees that all documents of any kind provided to the District in connection with this Agreement may be public records, and, to the extent PGV is acting on behalf of the District as a contractor within the meaning of section 119.0701, *Florida Statutes*, PGV must comply with Florida's public records laws, including Chapter 119, *Florida Statutes*. Specifically, PGV must: (a) keep and maintain public records required by the District to perform the Services; (b) upon request from the District's custodian of public records, provide the District with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, *Florida Statutes*, or as otherwise provided by law; (c) ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the term of this Agreement and following its completion if PGV does not transfer the records to the District; and (d) upon completion of this Agreement, transfer to the District, at no cost, all public records in PGV's possession or keep and maintain public records required by the District to perform the Services. If PGV transfers all public records to the District upon completion of this Agreement, PGV must destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If PGV keeps and maintains public records upon completion of this Agreement, PGV must meet all applicable requirements for retaining public records. All records stored electronically must be provided to the District, upon request from the District's custodian of public records, in a format that is compatible with the information technology systems of the District. The District may unilaterally terminate this Agreement if PGV refuses to allow public access to public records as required by law.

IF PGV HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO PGV'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT (407) 841-5524, RECORDREQUEST@GMSCFL.COM, AND 219 EAST LIVINGSTON STREET, ORLANDO, FLORIDA 32801.

3. Records and Audit. PGV must keep accurate records of all transactions processed for the District for the longer of five years after the transaction or the period required by the records retention schedules adopted by the Florida Department of State, and must make those records available to the District, its district manager, and its auditors upon reasonable request.

4. E-Verify. PGV must comply with section 448.095, *Florida Statutes*. PGV represents and warrants that it is registered with and uses the E-Verify system to verify the work authorization status of all new employees of PGV. PGV may not subcontract any portion of the Services unless the subcontractor registers with and uses the E-Verify system and provides PGV an affidavit

stating that the subcontractor does not employ, contract with, or subcontract with an unauthorized alien. PGV must maintain a copy of each affidavit for the duration of this Agreement and provide it to the District upon request. If the District has a good faith belief that PGV has knowingly violated section 448.09(1), *Florida Statutes*, the District will terminate this Agreement as required by section 448.095(5)(c), *Florida Statutes*, and PGV will be liable for any additional costs incurred by the District as a result of the termination. If the District has a good faith belief that a subcontractor knowingly violated section 448.095(5), *Florida Statutes*, but PGV otherwise complied, the District will promptly notify PGV, and PGV must immediately terminate its contract with the subcontractor. PGV represents that no public agency has terminated a contract with PGV under section 448.095(5)(c), *Florida Statutes*, within the year immediately preceding the Effective Date.

5. Scrutinized Companies. PGV certifies that it is not on the Scrutinized Companies or Other Entities that Boycott Israel List created under section 215.4725, *Florida Statutes*, and is not participating in a boycott of Israel. PGV further certifies that it is not on the Scrutinized Companies with Activities in Sudan List, the Scrutinized Companies with Activities in Iran Terrorism Sectors List, or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List created under section 215.473, *Florida Statutes*, and is not engaged in business operations in Cuba or Syria. Under section 287.135*, Florida Statutes*, the District may terminate this Agreement at its option if PGV is found to have submitted a false certification, has been placed on any of those lists, is participating in a boycott of Israel, or has been engaged in business operations in Cuba or Syria.

6. Foreign Countries of Concern; Access to Personal Identifying Information. PGV acknowledges that this Agreement gives PGV access to individuals' personal identifying information. PGV represents that (a) it is not owned by the government of a foreign country of concern; (b) the government of a foreign country of concern does not have a controlling interest in PGV; and (c) PGV is not organized under the laws of, and does not have its principal place of business in, a foreign country of concern, as those terms are defined in section 287.138, *Florida Statutes*. Before the District executes this Agreement, and before each renewal or extension of this Agreement, PGV must provide the District the affidavit required by section 287.138(4), Florida Statutes, on the form prescribed by the Florida Department of Management Services (currently Form PUR 1355, adopted by Rule 60A-1.020, Florida Administrative Code), together with the affidavit attached as **Exhibit 1**.

7. Anti-Human Trafficking. PGV certifies that neither it nor its principals use coercion for labor or services as defined in section 787.06, *Florida Statutes*. Before the District executes this Agreement, and before each renewal or extension of this Agreement, PGV must provide the District the affidavit required by section 787.06(14), *Florida Statutes*, signed by an officer or representative of PGV under penalty of perjury, in the form attached as Exhibit 1.

8. Foreign Source Disclosure. To the extent section 286.101(3), *Florida Statutes*, applies to this Agreement, PGV must disclose to the District any current or prior interest of, any contract with, or any grant or gift received from a foreign country of concern as required by that section.

EXHIBIT 1
CONTRACTOR AFFIDAVIT

STATE OF _____

COUNTY OF _____

Before me, the undersigned authority, by means of [ ] physical presence or [ ] online notarization, personally appeared _____ ("Affiant"), who, being first duly sworn, deposes and says:

1. Affiant is the _____ [title] of PayGOV.US, LLC ("PGV"), is an officer or representative of PGV, and is authorized to make this affidavit on PGV's behalf. This affidavit is given in connection with the Payment Processing Services Agreement between PGV and the _____ Community Development District (the "District").

2. Anti-Human Trafficking. PGV does not use coercion for labor or services as defined in section 787.06, Florida Statutes.

3. Foreign Countries of Concern. PGV is not owned by the government of a foreign country of concern; the government of a foreign country of concern does not have a controlling interest in PGV; and PGV is not organized under the laws of, and does not have its principal place of business in, a foreign country of concern, as those terms are defined in section 287.138, Florida Statutes.

4. Scrutinized Companies. PGV is not on the Scrutinized Companies or Other Entities that Boycott Israel List, the Scrutinized Companies with Activities in Sudan List, the Scrutinized Companies with Activities in Iran Terrorism Sectors List, or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List; is not participating in a boycott of Israel; and is not engaged in business operations in Cuba or Syria.

5. E-Verify. PGV is registered with and uses the E-Verify system to verify the work authorization status of all new employees, as required by section 448.095, Florida Statutes. PGV's E-Verify company identification number is _____.

Under penalties of perjury, I declare that I have read the foregoing affidavit and that the facts stated in it are true.

_____

Signature of Affiant

Printed Name: _____

Title: _____

Sworn to (or affirmed) and subscribed before me by means of [ ] physical presence or [ ] online notarization this ____ day of _____, 20__, by _____, who is [ ] personally known to me or [ ] has produced _____ as identification.

_____

Notary Public, State of _____

Print Name: _____

My Commission Expires: _____

SECTION VI

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 VIII

SECTION C

SECTION 1

Indigo East
Community Development District

Summary of Invoices

August 5, 2026 to November 2, 2026

Fund	Date	Check No.'s		Amount
General Fund	8/5/2026	1814-1814	$	25,000.00
	8/11/2026	1815-1815	$	20,321.50
	8/19/2026	1816-1818	$	1,340.66
	8/25/2026	1819-1819	$	1,500.00
	9/1/2026	1820-1820	$	10,800.00
	9/9/2026	1821-1821	$	336.40
	9/22/2026	1822-1822	$	1,389.45
	9/25/2026	1823-1823	$	9,453.00
	9/30/2026	1678 (Void)	$	(348.07)
	10/6/2026	1824-1825	$	10,951.16
	10/13/2026	1826-1827	$	7,497.75
		Autodraft	$	14,510.46
			$	102,752.31
Payroll	August 5, 2026 to November 2, 2026			
	Frank Dipiero	50340	$	184.70
	Sarah Logue	50341	$	184.70
	Marla Wilson Ziino	50342	$	184.70
	Terrance P Solan	50343	$	184.70
	Frederick Jankowski	50344	$	184.70
			$	923.50
			$	**103,675.81**

*** CHECK DATES 08/05/2026 - 11/02/2026 *** INDIGO EAST - GENERAL FUND
BANK A INDIGO EAST CDD

CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
9/30/26	00040	12/31/23	12312023	202609	300-13100-10200		V	348.07-		
			REIMBURS OVERPAY 10/13/21							
						EVERGLADES PINESTRAW, INC.			348.07-	001678
8/05/26	00082	8/04/26	08042026	202608	300-58100-10000		*	25,000.00		
			FY26 CAP RESERVE TRANSFER							
						STATE BOARD OF ADMINISTRATION			25,000.00	001814
8/11/26	00093	8/06/26	098321	202607	320-53800-47300		*	20,321.50		
			4190 BALES OF PINESTRAW							
						JD FACTORS LLC			20,321.50	001815
8/19/26	00052	8/13/26	22499305	202607	310-51300-31100		*	125.06		
			ENGINEERING SVCS-JUL26							
						DEWBERRY ENGINEERS INC.			125.06	001816
8/19/26	00019	8/01/26	291	202608	310-51300-34000		*	819.67		
			MANAGEMENT FEES-AUG26							
		8/01/26	291	202608	310-51300-34200		*	57.33		
			WEBSITE MANAGEMENT-AUG26							
		8/01/26	291	202608	310-51300-34300		*	76.50		
			INFORMATION TECH-AUG26							
		8/01/26	291	202608	310-51300-31300		*	238.83		
			DISSEMINATION SVCS-AUG26							
		8/01/26	291	202608	310-51300-51000		*	.12		
			OFFICE SUPPLIES							
		8/01/26	291	202608	310-51300-42000		*	18.22		
			POSTAGE							
						GOVERNMENTAL MANAGEMENT SERVICES-CF			1,210.67	001817
8/19/26	00035	8/11/26	08112026	202608	300-20700-10000		*	4.93		
			ASSESSMENT TXFER-S2016							
						INDIGO EAST CDD CO USBANK			4.93	001818
8/25/26	00002	8/21/26	8126	202608	310-51300-31500		*	1,500.00		
			GENERAL COUNSEL-AUG26							
						COLEN & WAGONER P A			1,500.00	001819
9/01/26	00086	8/28/26	1250822	202608	320-53800-47300		*	10,800.00		
			LANDSCAPE MAINT-AUG26							
						YELLOWSTONE LANDSCAPE - SOUTHEAST			10,800.00	001820
9/09/26	00092	8/31/26	00078646	202608	310-51300-48000		*	336.40		
			NOT OF MTG FY27 BUDGET							
						USA TODAY MEDIA CORP			336.40	001821

CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
9/22/26	00019	9/01/26	292	202609	310-51300-34000		*	819.67		
			MANAGEMENT FEES-SEP26							
		9/01/26	292	202609	310-51300-34200		*	57.33		
			WEBSITE MANAGEMENT-SEP26							
		9/01/26	292	202609	310-51300-34300		*	76.50		
			INFORMATION TECH-SEP26							
		9/01/26	292	202609	310-51300-31300		*	238.83		
			DISSEMINATION SVCS-SEP26							
		9/01/26	292	202609	310-51300-51000		*	27.77		
			OFFICE SUPPLIES							
		9/01/26	292	202609	310-51300-42000		*	7.05		
			POSTAGE							
		9/01/26	292	202609	310-51300-42500		*	162.30		
			COPIES							
						GOVERNMENTAL MANAGEMENT SERVICES-CF			1,389.45	001822
9/25/26	00039	9/23/26	34433	202609	300-15500-10000		*	9,453.00		
			FY27 INSURANCE POLICY							
						EGIS INSURANCE ADVISORS, LLC			9,453.00	001823
10/06/26	00092	9/30/26	00079090	202609	310-51300-48000		*	151.16		
			NOT OF BOS MTG 09/18							
						USA TODAY MEDIA CORP			151.16	001824
10/06/26	00086	9/30/26	1273653	202609	320-53800-47300		*	10,800.00		
			LANDSCAPE MAINT-SEP26							
						YELLOWSTONE LANDSCAPE - SOUTHEAST			10,800.00	001825
10/13/26	00067	10/01/26	94879	202610	310-51300-54000		*	175.00		
			SPECIAL DISTRICT FEE-FY27							
						FLORIDA DEPARTMENT OF COMMERCE			175.00	001826
10/13/26	00019	10/01/26	293	202610	310-51300-34000		*	860.67		
			MANAGEMENT FEES-OCT26							
		10/01/26	293	202610	310-51300-34200		*	60.17		
			WEBSITE MANAGEMENT-OCT26							
		10/01/26	293	202610	310-51300-34300		*	80.33		
			INFORMATION TECH-OCT26							
		10/01/26	293	202610	310-51300-31300		*	250.83		
			DISSEMINATION SVCS-OCT26							
		10/01/26	293	202610	310-51300-51000		*	.12		
			OFFICE SUPPLIES							
		10/01/26	293	202610	310-51300-42000		*	51.63		
			POSTAGE							
		10/08/26	294	202610	310-51300-31700		*	6,019.00		
			ASSESSMENT ROLL FY27							
						GOVERNMENTAL MANAGEMENT SERVICES-CF			7,322.75	001827
						TOTAL FOR BANK A		88,241.85		

*** CHECK DATES 08/05/2026 - 11/02/2026 *** INDIGO EAST - GENERAL FUND
BANK A INDIGO EAST CDD

CHECK DATE	VEND#	.....INVOICE..... DATE	INVOICE	YRMO	...EXPENSED TO... DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT	#

INDE INDIGO EAST ZYAN

*** CHECK DATES 08/05/2026 - 11/02/2026 *** 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	CHECK #
8/10/26	00090	8/07/26	0901-07. SW 80 AVE-JUL.26	202607	320	53800	43100			*	4,724.23		
									SECO ENERGY			4,724.23	080044
8/24/26	00032	8/18/26	THCT-07. SW 77TH COURT-JUL.26	202607	320	53800	43000			*	33.45		
									BAY LAUREL CENTER CDD			33.45	080045
8/24/26	00032	8/18/26	80TH-07. 80TH TERRACE-JUL.26	202607	320	53800	43000			*	37.82		
									BAY LAUREL CENTER CDD			37.82	080046
8/24/26	00032	8/18/26	82ND-07. SW 82ND PL-JUL.26	202607	320	53800	43000			*	125.28		
									BAY LAUREL CENTER CDD			125.28	080047
9/09/26	00090	9/08/26	0901-08. SW 80 AVE-AUG.26	202608	320	53800	43100			*	4,566.76		
									SECO ENERGY			4,566.76	080048
9/28/26	00032	9/17/26	THCT-08. SW 77TH COURT-AUG.26	202608	320	53800	43000			*	49.53		
									BAY LAUREL CENTER CDD			49.53	080049
9/28/26	00032	9/17/26	80TH-08. 80TH TERRACE-AUG.26	202608	320	53800	43000			*	38.01		
									BAY LAUREL CENTER CDD			38.01	080050
9/28/26	00032	9/17/26	82ND-08. SW 82ND PL-AUG.26	202608	320	53800	43000			*	53.67		
									BAY LAUREL CENTER CDD			53.67	080051
10/27/26	00090	10/07/26	0901-09. SW 80 AVE-SEP.26	202609	320	53800	43100			*	4,881.71		
									SECO ENERGY			4,881.71	080052

TOTAL FOR BANK Z 14,510.46

TOTAL FOR REGISTER 102,752.31

SECTION 2

Indigo East

Community Development District

Unaudited Financial Reporting

September 30, 2026

Table of Contents

1 Balance Sheet

2-3 General Fund

4 Debt Service Fund

5 Capital Reserve Fund

6 Month to Month

7 Long-Term Debt

8 Assessment Receipt Schedule

Indigo East
Community Development District
Combined Balance Sheet
September 30, 2026

	General Fund	Debt Service Fund	Capital Reserves Fund	Totals Governmental Funds
Assets:				
Cash				
Operating Account	$ 101,529	$ -	$ -	$ 101,529
State Board of Administration	$ 11,653	$ -	$ 495,240	$ 506,893
Investment				
Series 2016				
Reserve	$ -	$ 32,905	$ -	$ 32,905
Revenue	$ -	$ 114,366	$ -	$ 114,366
Prepayment	$ -	$ 3,903	$ -	$ 3,903
Accrued Interest Receivable	$ -	$ 190	$ 99	$ 289
Prepaid Expenses	$ 9,453	$ -	$ -	$ 9,453
Total Assets	**$ 122,636**	**$ 151,364**	**$ 495,339**	**$ 769,338**
Liabilities:				
Accounts Payable	$ 15,970	$ -	$ -	$ 15,970
Total Liabilites	**$ 15,970**	**$ -**	**$ -**	**$ 15,970**
Fund Balance:				
Nonspendable:				
Deposits and Prepaid Items	$ 9,453	$ -	$ -	$ 9,453
Restricted For:				
Debt Service Series 2016	$ -	$ 151,364	$ -	$ 151,364
Assigned For:				
Capital Reserve	$ -	$ -	$ 495,339	$ 495,339
Unassigned	$ 97,213	$ -	$ -	$ 97,213
Total Fund Balances	**$ 106,666**	**$ 151,364**	**$ 495,339**	**$ 753,369**
Total Liabilities & Fund Balance	$ 122,636	$ 151,364	$ 495,339	$ 769,338

Indigo East

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending September 30, 2026

	Adopted Budget	Prorated Budget Thru 09/30/26	Actual Thru 09/30/26	Variance
Revenues:				
Assessments - Tax Roll	$ 366,060	$ 366,060	$ 368,965	$ 2,905
Interest	$ 115	$ 115	$ 3,503	$ 3,388
Total Revenues	**$ 366,176**	**$ 366,176**	**$ 372,469**	**$ 6,293**
Expenditures:				
General & Administrative:				
Supervisor Fees	$ 4,000	$ 4,000	$ 3,800	$ 200
FICA Expense	$ 306	$ 306	$ 260	$ 46
Engineering	$ 4,000	$ 4,000	$ 2,030	$ 1,970
Trustee Fees	$ 2,255	$ 2,255	$ 2,128	$ 127
Dissemination	$ 2,866	$ 2,866	$ 3,066	$ (199)
Arbitrage	$ 450	$ 450	$ 450	$ -
Assessment Roll	$ 5,732	$ 5,732	$ 5,732	$ -
Attorney	$ 6,100	$ 6,100	$ 6,823	$ (723)
Annual Audit	$ 3,400	$ 3,400	$ 3,300	$ 100
Management Fees	$ 9,836	$ 9,836	$ 9,836	$ 0
Information Technology	$ 918	$ 918	$ 918	$ (0)
Website Maintenance	$ 688	$ 688	$ 688	$ 0
Postage	$ 600	$ 600	$ 314	$ 286
Printing & Binding	$ 500	$ 500	$ 543	$ (43)
Insurance	$ 9,515	$ 9,515	$ 8,194	$ 1,321
Legal Advertising	$ 1,000	$ 1,000	$ 609	$ 391
Other Current Charges	$ 1,200	$ 1,200	$ 629	$ 571
Office Supplies	$ 200	$ 200	$ 30	$ 170
Dues, Licenses & Subscriptions	$ 175	$ 175	$ 175	$ -
Total General & Administrative:	**$ 53,742**	**$ 53,742**	**$ 49,525**	**$ 4,217**

Indigo East

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending September 30, 2026

	Adopted Budget	Prorated Budget Thru 09/30/26	Actual Thru 09/30/26	Variance
Operation and Maintenance				
Property Insurance	$ 883	$ 883	$ 738	$ 145
Water Expense	$ 2,724	$ 2,724	$ 2,217	$ 507
Electric Expense	$ 56,042	$ 56,042	$ 62,227	$ (6,185)
Irrigation Repairs	$ 2,925	$ 2,925	$ -	$ 2,925
Retention Ponds/ROW Maintenance	$ 188,253	$ 188,253	$ 173,238	$ 15,015
Plant Replacement	$ 2,500	$ 2,500	$ -	$ 2,500
Tree Trimming	$ 1,000	$ 1,000	$ -	$ 1,000
Pressure Washing	$ 18,207	$ 18,207	$ -	$ 18,207
Well Maintenance/Repairs	$ 4,050	$ 4,050	$ 6,609	$ (2,559)
Contingency	$ 10,850	$ 10,850	$ -	$ 10,850
Total O&M Expenditures:	**$ 287,434**	**$ 287,434**	**$ 245,029**	**$ 42,405**
Total Expenditures	**$ 341,176**	**$ 341,176**	**$ 294,553**	**$ 46,623**
Excess Revenues (Expenditures)	$ 25,000		$ 77,915	
Other Financing Sources/(Uses)				
Transfer In/(Out) - Capital Reserve	$ (25,000)	$ (25,000)	$ (25,000)	$ -
Total Other Financing Sources/(Uses)	**$ (25,000)**	**$ (25,000)**	**$ (25,000)**	**$ -**
Net Change in Fund Balance	**$ -**		**$ 52,915**	
Fund Balance - Beginning	$ -		$ 53,751	
Fund Balance - Ending	$ -		$ 106,666	

Indigo East

Community Development District

Debt Service Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending September 30, 2026

	Adopted Budget	Prorated Budget Thru 09/30/26	Actual Thru 09/30/26	Variance
Revenues:				
Assessments - Tax Roll	$ 80,774	$ 80,774	$ 81,133	$ 360
Assessments - Prepayment	$ -	$ -	$ 7,682	$ 7,682
Interest Income	$ 3,203	$ 3,203	$ 5,565	$ 2,361
Total Revenues	**$ 83,977**	**$ 83,977**	**$ 94,380**	**$ 10,403**
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		$ 2,720	
Fund Balance - Beginning	$ 108,341		$ 148,644	
Fund Balance - Ending	$ 110,443		$ 151,364	

Indigo East

Community Development District
Capital Reserve Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending September 30, 2026

	Adopted Budget	Prorated Budget Thru 09/30/26	Actual Thru 09/30/26	Variance
Revenues:				
Interest Income	$ 9,286	$ 9,286	$ 18,477	$ 9,191
Total Revenues	**$ 9,286**	**$ 9,286**	**$ 18,477**	**$ 9,191**
Expenditures:				
Roadway Resurfacing	$ 35,000	$ 35,000	$ 23,193	$ 11,808
Roadway Striping & Signage	$ 3,200	$ 3,200	$ 2,090	$ 1,110
Total Expenditures	**$ 38,200**	**$ 38,200**	**$ 25,283**	**$ 12,918**
Excess Revenues (Expenditures)	$ (28,914)		$ (6,806)	
Other Financing Sources/(Uses)				
Transfer In/(Out)	$ 25,000	$ 25,000	$ 25,000	$ -
Total Other Financing Sources/(Uses)	**$ 25,000**	**$ 25,000**	**$ 25,000**	**$ -**
Net Change in Fund Balance	**$ (3,914)**		**$ 18,194**	
Fund Balance - Beginning	$ 483,643		$ 477,144	
Fund Balance - Ending	$ 479,729		$ 495,339	

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	$ 9	$ -	$ -	$ 368,965
Interest	$ 41	$ 39	$ 39	$ 246	$ 473	$ 496	$ 433	$ 425	$ 384	$ 377	$ 318	$ 233	$ 3,503
Total Revenues	**$ 41**	**$ 7,879**	**$ 86,636**	**$ 213,603**	**$ 46,075**	**$ 3,606**	**$ 10,319**	**$ 867**	**$ 2,506**	**$ 386**	**$ 318**	**$ 233**	**$ 372,469**
Expenditures:													
General & Administrative:													
Supervisor Fees	$ -	$ -	$ 1,000	$ -	$ 1,000	$ -	$ -	$ 800	$ -	$ -	$ 1,000	$ -	$ 3,800
FICA Expense	$ -	$ -	$ 61	$ -	$ 61	$ -	$ -	$ 61	$ -	$ -	$ 77	$ -	$ 260
Engineering	$ -	$ 250	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,655	$ 125	$ -	$ -	$ 2,030
Trustee Fees	$ -	$ -	$ 2,128	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,128
Dissemination	$ 339	$ 239	$ 239	$ 239	$ 239	$ 239	$ 339	$ 239	$ 239	$ 239	$ 239	$ 239	$ 3,066
Arbitrage	$ -	$ -	$ 450	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 450
Assessment Roll	$ 5,732	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,732
Attorney	$ 210	$ 1,590	$ 180	$ -	$ 1,500	$ -	$ 343	$ 1,500	$ -	$ -	$ 1,500	$ -	$ 6,823
Annual Audit	$ -	$ -	$ -	$ -	$ 3,300	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,300
Management Fees	$ 820	$ 820	$ 820	$ 820	$ 820	$ 820	$ 820	$ 820	$ 820	$ 820	$ 820	$ 820	$ 9,836
Information Technology	$ 77	$ 77	$ 77	$ 77	$ 77	$ 77	$ 77	$ 77	$ 77	$ 77	$ 77	$ 77	$ 918
Website Maintenance	$ 57	$ 57	$ 57	$ 57	$ 57	$ 57	$ 57	$ 57	$ 57	$ 57	$ 57	$ 57	$ 688
Postage	$ 116	$ 32	$ 1	$ 7	$ 7	$ 51	$ 6	$ 54	$ 13	$ 1	$ 18	$ 7	$ 314
Printing & Binding	$ -	$ -	$ 212	$ -	$ -	$ 116	$ 4	$ -	$ 49	$ -	$ -	$ 162	$ 543
Insurance	$ 8,194	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 8,194
Legal Advertising	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 122	$ -	$ -	$ 336	$ 151	$ 609
Other Current Charges	$ 118	$ 58	$ 74	$ 44	$ 40	$ 41	$ 40	$ 39	$ 40	$ 40	$ 39	$ 56	$ 629
Office Supplies	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 28	$ 30
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**	**$ 1,359**	**$ 4,163**	**$ 1,596**	**$ 49,525**
Operation and Maintenance													
Property Insurance	$ 738	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 738
Water Expense	$ 209	$ 215	$ 203	$ 212	$ 181	$ 176	$ 176	$ 193	$ 177	$ 197	$ 141	$ 137	$ 2,217
Electric Expense	$ 9,562	$ 4,567	$ 5,197	$ 4,635	$ 4,724	$ 5,039	$ 4,567	$ 4,724	$ 5,039	$ 4,724	$ 4,567	$ 4,882	$ 62,227
Irrigation Repairs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Retention Ponds/ROW Maintenance	$ 10,800	$ 10,800	$ 10,800	$ 10,800	$ 34,465	$ 10,800	$ 10,800	$ 10,800	$ 10,800	$ 31,122	$ 10,800	$ 10,452	$ 173,238
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**	**$ 36,042**	**$ 15,508**	**$ 15,470**	**$ 245,029**
Total Expenditures	**$ 37,146**	**$ 18,704**	**$ 21,499**	**$ 16,892**	**$ 53,079**	**$ 17,416**	**$ 17,228**	**$ 19,487**	**$ 18,965**	**$ 37,402**	**$ 19,671**	**$ 17,066**	**$ 294,553**
Excess Revenues (Expenditures)	$ (37,105)	$ (10,825)	$ 65,137	$ 196,711	$ (7,003)	$ (13,810)	$ (6,909)	$ (18,620)	$ (16,459)	$ (37,015)	$ (19,353)	$ (16,834)	$ 77,915
Other Financing Sources/Uses:													
Transfer In/(Out)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (25,000)	$ -	$ (25,000)
Total Other Financing Sources/Uses	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ (25,000)**	**$ -**	**$ (25,000)**
Net Change in Fund Balance	$ (37,105)	$ (10,825)	$ 65,137	$ 196,711	$ (7,003)	$ (13,810)	$ (6,909)	$ (18,620)	$ (16,459)	$ (37,015)	$ (44,353)	$ (16,834)	$ 52,915

Indigo East

Community Development District

Long Term Debt Report

Series 2016, Special Assessment Bonds		
Interest Rate:	3.561%, 4.125%, 4.500%	
Maturity Date:	5/1/2037	
Reserve Fund Definition	Flat Rate	
Reserve Fund Requirement	$32,905	
Reserve Fund Balance	$32,905	
Bonds Outstanding - 11/17/16		$1,745,000
Less: Principal Payment 5/1/17		($25,000)
Less: Principal Payment 5/1/17 Prepayment		($145,000)
Less: Principal Payment 11/1/17 Prepayment		($190,000)
Less: Principal Payment 5/1/18		($55,000)
Less: Principal Payment 5/1/18 Prepayment		($170,000)
Less: Principal Payment 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 Assessment 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
7/30/2026	ACH	$ 9.47	$ -	$ -	$ -	$9.47
Total Collected		**$ 376,460.85**	**$ 7,495.46**	**$ -**	**$ -**	**$ 368,965.39**
Percentage Collected						**101%**

DEBT SERVICE

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

Date	ACH	Gross Assessment 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
7/30/2026	ACH	$ 4.93	$ -	$ -	$ -	$4.93
Total Collected		**$ 82,780.93**	**$ 1,647.63**	**$ -**	**$ -**	**$81,133.30**
Percentage Collected						**101%**