

INDIGO COMMUNITY
DEVELOPMENT DISTRICT

JANUARY 27, 2016

AGENDA PACKAGE

Indigo

Community Development District

475 West Town Place, Suite 114, St. Augustine, Florida 32092

Phone: 904-940-5850 - Fax: 904-940-5899

January 21, 2016

Board of Supervisors
Indigo Community
Development District

Dear Board Members:

The Regular Meeting of the Indigo Community Development District will be held Wednesday, January 27, 2016 at 1:00 p.m. at the Holiday Inn Daytona Beach LPGA Blvd., Boardroom, 137 Automall Circle, Daytona Beach, Florida 32124. Following is the advance agenda for the meeting:

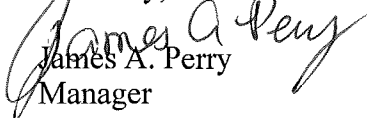
- I. Roll Call
- II. Audience Comments (Limited to 3 minutes per person)
- III. Approval of Minutes of the November 17, 2015 Meeting
- IV. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. Manager
 - D. Field Operations Manager
- V. Supervisor's Request and Audience Comments (Limited to 3 minutes per person)
- VI. Approval of Check Register
- VII. Financial Statements as of December 31, 2015
- VIII. Other Business
- IX. Next Scheduled Meeting – March 23, 2016 at 1:00 p.m. @ Holiday Inn
- X. Adjournment

Enclosed for your review and approval are the minutes of the November 17, 2015 meeting.

Enclosed is the check register and financial statements.

The balance of the agenda is routine in nature and staff will give their reports at the meeting. In the meantime if you have any questions, please contact me.

Sincerely,


James A. Perry
Manager

cc: Karen Jusevitch Jonathan Johnson Thomas Philpot Leigh Fletcher
Darrin Mossing Jennifer Gillis Kent Boulicault
Katie Buchanan Robert Gaylord Gabrielle McKee

AGENDA

Indigo
Community Development District
Agenda

Wednesday
January 27, 2016
1:00 p.m.

Holiday Inn Daytona Beach LPGA Blvd.
137 Automall Circle
Daytona Beach, Florida 32124
Call In # 1-800-264-8432 Code 752807

- I. Roll Call
- II. Audience Comments (Limited to 3 minutes per person)
- III. Approval of Minutes of the November 17, 2015 Meeting
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MINUTES

INDIGO
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Indigo Community Development District was held Tuesday, November 17, 2015 at 12:00 p.m. in the Holiday Inn Daytona Beach LPGA Boulevard, Ballroom, 137 Automall Circle, Daytona Beach, Florida.

Present and constituting a quorum were:

Thomas G. Leek	Vice Chairman
John McCarthy	Supervisor
Donald Parks	Supervisor

Also Present were:

James Perry	District Manager
Katie Buchanan	District Counsel (by telephone)
Kurt von der Osten	Field Operations Manager
Jamie Rountree	Team Rountree

FIRST ORDER OF BUSINESS

Roll Call

Mr. Perry called the meeting to order at 12:00 p.m.

SECOND ORDER OF BUSINESS

Audience Comments

There being none, the next item followed.

THIRD ORDER OF BUSINESS

Approval of the Minutes of the October 28, 2015 Meeting

Mr. Perry stated the next item is approval of the minutes of the October 28, 2015 meeting. Are there any additions or corrections to the minutes?

There being none,

On MOTION by Mr. Parks seconded by Mr. Leek with all in favor the minutes of the October 28, 2015 meeting were approved.
--

FOURTH ORDER OF BUSINESS

Staff Reports

A. Attorney

There being none, the next item followed.

B. Engineer

There being none, the next item followed.

C. Manager

Mr. Perry stated at the last meeting I mention I was trying to set up a meeting with Steven Greathouse of Consolidated Tomoka and unfortunately I have been unable to meet with him, he was on vacation for a couple weeks. At this time I will get with Kurt and we will try to meet directly with Mr. Albright.

After the last meeting there were some questions in regards to Mr. Albright's comments to the board specifically to Mr. McCommon but also the implication that when we undertook changing the assessment methodology in regards to the unplatted lands and undeveloped lands that Consolidated was harmed by that process. I went back and looked at all the lands that Consolidated owned in 2012 and since that time they did transfer a few parcels over to GC Land but basically in 2013 if you look at what they owned then and what they own now their assessments went from \$77,600 to \$74,200 so they actually went down.

Mr. Leek asked where does the 177% increase come from? As I was reading from his email he said it forced an increase in Consolidated's annual obligation by over \$22,000 per year or 177% increase.

Mr. Perry stated I have no idea where he came up with those numbers. In 2012 and the assessment roll for 2013 in total including three parcels that GC Land owned the total for assessments was \$284,000 the actual assessments for Indigo Grand Champion, which is Consolidated, there are separate legal entities under which they own land, those were actually in 2013 \$77,625 and again I go to 2016 those same parcels they are actually paying \$74,188.

Mr. Leek asked what is the gross they are paying on everything?

Mr. Perry responded that would be grossed up by 6.38% so it would probably be about \$81,000 that Consolidated Tomoka is paying. Consolidated doesn't have a lot of parcels left in the district that they own. GC Land does and I don't know the inner workings of Consolidated Tomoka and what dealings they have with GC Land but there might be some type of sharing or

something that those undeveloped parcels that GC Land that they have a deal with that maybe they feel it has been impacted but they physically don't own those parcels, GC Land does.

Hopefully, when Kurt and I meet with him we can go over some of this too to make sure there is no miscommunication internally on their behalf too.

Mr. Leek stated I'm sure John will read the minutes and want to clarify and if you can meet with him that would be great.

D. Field Operational Manager

Mr. von der Osten stated there are a few scattered lights out, one fountain light and service requests are out for Tournament and the entrance. International Golf we had a little damage from a contractor to some lighting that has been taken care of.

Mr. Perry stated the property tax bills went out November 1st and this is probably one of the few districts that we didn't get hardly any calls on.

FIFTH ORDER OF BUSINESS

Supervisors Requests and Audience Comments

Mr. McCarthy asked on the interlocal agreements for the overpass I would like a definitive description of what we are responsible for.

Mr. Perry asked when you say definitive you want not only the areas, which are delineated on the map what the city is responsible for and the district but also the level of service.

Mr. McCarthy stated the level of service being how many palm trees, what kind of shrubs, what kind of trees, that kind of thing.

Mr. von der Osten stated I can put it in two columns, what was in the original interlocal agreement and grant versus what we are actually doing out there.

Mr. McCarthy stated I want to know what the original agreement was for because that is what we are responsible for.

Mr. von der Osten stated the only thing that I have found is in the original proposal there was a projected maintenance budget for the interchange and that was for the amount of cuts and amount of maintenance to be performed at the interchange. That was part of the original proposal for the grant. You can list it in one column and in another column list what is actually being performed out there.

SIXTH ORDER OF BUSINESS

Approval of Check Register

Mr. Perry stated the next item is approval of the check register that totals \$85,056.55.

On MOTION by Mr. McCarthy seconded by Mr. Parks with all in favor the check register was approved.

SEVENTH ORDER OF BUSINESS

Financial Statements as of October 31, 2015

Mr. Perry stated next is the financial statements as of October 31st and this is just one month's activities. There is very little transactional activity. We are under budget in the general fund and also at this point in time under operating expenses communitywide we are under budget. It is just one month of the fiscal year.

EIGHTH ORDER OF BUSINESS

Other Business

There being none, the next item followed.

NINTHORDER OF BUSINESS

**Next Scheduled Meeting – January 27, 2016
at Holiday Inn**

Mr. Perry stated our next scheduled meeting is going to be January 27, 2016. We don't have a December meeting scheduled but I will let the board know what Kurt and I work out as far as meeting with Mr. Albright. We will send you separate email correspondence with regard to that.

Mr. Leek stated I won't be here January 27th.

On MOTION by Mr. Leek seconded by Mr. Parks with all in favor the meeting adjourned at 12:15 p.m.

Secretary/Assistant Secretary

Chairman/Vice Chairman

SIXTH ORDER OF BUSINESS

Indigo

Community Development District

Summary of Invoices

November 10, 2015 to December 16, 2015

Fund	Date	Check No.'s	Amount
General Fund	11/16/15	3849-3850	\$ 857.56
	11/18/15	3851	\$ 5,223.13
	11/24/15	3852-3855	\$ 55,405.76
	11/30/15	3856-3858	\$ 788.65
	12/9/15	3859	\$ 5,086.48
	12/14/15	3860-3864	\$ 45,672.93
			\$ 113,034.51
Payroll	<u>November 2015</u>		
	Donald Parks	50383	\$ 184.70
	John McCarthy	50384	\$ 184.70
	Thomas Leek	50385	\$ 184.70
			\$ 554.10
			\$ 113,588.61

*** CHECK DATES 11/10/2015 - 12/15/2015 ***

INDIGO CDD - GENERAL FUND
BANK A INDIGO - GENERAL

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
11/16/15	00017	11/03/15 I0216484	201511 310-51300-48000	NOTICE OF MEETNG-11/03/15 NEWS-JOURNAL CORPORATION	*	207.56	207.56 003849
11/16/15	00162	11/01/15 112015-1	201511 310-51300-44000	OFFICE RENT-NOV15 NOVA COMMERCE CENTER	*	650.00	650.00 003850
11/18/15	00093	11/03/15 150	201511 310-51300-34000	MANAGEMENT FEES NOV15	*	4,708.33	
		11/03/15 150	201511 310-51300-35100	COMPUTER TIME NOV15	*	83.33	
		11/03/15 150	201511 310-51300-35200	WEBSITE ADMIN NOV15	*	150.00	
		11/03/15 150	201511 310-51300-51000	OFFICE SUPPLIES NOV15	*	5.98	
		11/03/15 150	201511 310-51300-42000	COPIES NOV15	*	166.95	
		11/03/15 150	201511 310-51300-41000	TELEPHONE NOV15	*	33.54	
		11/03/15 150	201511 310-51300-49000	MEETING ROOM RESERVATION	*	75.00	
				GOVERNMENTAL MANAGEMENT SERVICES			5,223.13 003851
11/24/15	00015	11/01/15 322501	201511 320-53800-46800	I-95 LKE/WETLND MNT-NOV15	*	370.00	
		11/01/15 322635	201511 330-53800-46800	MTHLY LAKE/WET MNT-NOV15	*	3,101.00	
				AQUATIC SYSTEMS, INC.			3,471.00 003852
11/24/15	00005	11/17/15 5-277-06	201511 310-51300-42000	DELIVERY 11/17/15 FEDEX	*	11.36	11.36 003853
11/24/15	00159	11/03/15 113015	201511 330-53800-12000	SITE MANAGEMENT SVC-NOV15 SOLARIS MANAGEMENT INC.	*	2,650.00	2,650.00 003854
11/24/15	00160	11/01/15 19202	201511 330-53800-46200	MTHLY GOUND MNT VAC/ENT	*	33,426.00	
		11/01/15 19202	201511 320-53800-46200	MTHLY GROUND MNT I-95	*	4,000.00	
		11/01/15 19202	201511 330-53800-49000	PRESS WASH MONUMENT-NOV15	*	525.00	
		11/01/15 19202	201511 330-53800-47000	MTHLY OAK TRIMMING-NOV15	*	3,600.00	

INDI INDIGO TVISCARRA

*** CHECK DATES 11/10/2015 - 12/15/2015 ***

INDIGO CDD - GENERAL FUND
BANK A INDIGO - GENERAL

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
		11/10/15 19283	201511 330-53800-63100	ANNUAL ROTATION/POT SOIL	*	7,722.40	
				TEAM ROUNTREE, INC.			49,273.40 003855
11/30/15	00005	11/24/15 5-234-66	201511 310-51300-42000	DELIVERY 11/24/15	*	22.72	
				FEDEX			22.72 003856
11/30/15	00130	11/17/15 98634550	201511 320-53800-49000	RENT STORAGE-NOV15	*	57.96	
		11/17/15 98634550	201511 330-53800-49000	RENT STORAGE-NOV15	*	57.97	
				WILLIAMS SCOTSMAN, INC.			115.93 003857
11/30/15	00162	11/30/15 122015-1	201511 300-15500-10000	OFFICE RENT-DEC15	*	650.00	
				NOVA COMMERCE CENTER			650.00 003858
12/09/15	00093	12/02/15 151	201512 310-51300-34000	MANAGEMENT FEES DEC15	*	4,708.33	
		12/02/15 151	201512 310-51300-35100	COMPUTER TIME DEC15	*	83.33	
		12/02/15 151	201512 310-51300-35200	WEBSITE MAINT DEC15	*	150.00	
		12/02/15 151	201512 310-51300-51000	OFFICE SUPPLIES DEC15	*	22.65	
		12/02/15 151	201512 310-51300-42000	POSTAGE DEC15	*	5.95	
		12/02/15 151	201512 310-51300-42500	COPIES DEC15	*	95.70	
		12/02/15 151	201512 310-51300-41000	TELEPHONE DEC15	*	20.52	
				GOVERNMENTAL MANAGEMENT SERVICES			5,086.48 003859
12/14/15	00146	12/01/15 13695	201511 310-51300-32200	FY15 AUDIT THRU 12/01/15	*	500.00	
				GRAU AND ASSOCIATES			500.00 003860
12/14/15	00010	11/25/15 85217	201510 310-51300-31500	GEN.COUNSEL/LNDSCP AGRMNT	*	762.76	
		11/25/15 85218	201510 310-51300-31500	PREP/ATTEND CDD MTG-OCT15	*	1,362.96	
				HOPPING GREEN & SAMS			2,125.72 003861
12/14/15	00031	10/31/15 4238	201510 330-53800-46000	LIGHTING REPAIRS	*	687.22	

INDI INDIGO TVISCARRA

Indigo

Community Development District

Summary of Invoices

December 16, 2015 to January 20, 2016

Fund	Date	Check No.'s	Amount
General Fund	12/21/15	3865-3866	\$ 6,133.00
	12/28/15	3867-3868	\$ 715.93
	1/5/16	3869	\$ 1,176.18
	1/11/16	3870-3873	\$ 11,212.19
			\$ 19,237.30
			\$ 19,237.30

*** CHECK DATES 12/16/2015 - 01/20/2016 ***

INDIGO CDD - GENERAL FUND
BANK A INDIGO - GENERAL

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
12/21/15	00015	12/01/15 325203	201512 320-53800-46800	I-95 LKE/WETLND MNT-DEC15	*	370.00	
		12/01/15 325334	201512 330-53800-46800	MTHLY LAKE/WET MNT-DEC15	*	3,101.00	
				AQUATIC SYSTEMS, INC.			3,471.00 003865
12/21/15	00007	11/01/15 18000966	201511 330-53800-46500	MTHLY STREETLIGHTNG-NOV15	*	1,331.00	
		12/01/15 18000984	201512 330-53800-46500	MTHLY STREETLIGHTNG-DEC15	*	1,331.00	
				FLORIDA POWER & LIGHT			2,662.00 003866
12/28/15	00148	12/23/15 3493-12-	201512 310-51300-31200	ARBITRAGE-SERIES 1999C	*	600.00	
				AMTEC			600.00 003867
12/28/15	00130	12/17/15 98687624	201512 320-53800-49000	RENT STORAGE FEE-DEC15	*	57.96	
		12/17/15 98687624	201512 330-53800-49000	RENT STORAGE FEE-DEC15	*	57.97	
				WILLIAMS SCOTSMAN, INC.			115.93 003868
1/05/16	00010	12/28/15 85625	201511 310-51300-31500	GEN.COUNSEL/CDD MTG-NOV15	*	1,176.18	
				HOPPING GREEN & SAMS			1,176.18 003869
1/11/16	00148	1/05/16 3492-01-	201601 310-51300-31200	ARBITRAGE-SERIES 1999 A&B	*	600.00	
				AMTEC			600.00 003870
1/11/16	00146	1/04/16 13759	201512 310-51300-32200	FY15 AUDIT THRU 01/04/16	*	3,000.00	
				GRAU AND ASSOCIATES			3,000.00 003871
1/11/16	00159	12/30/15 123015	201512 330-53800-12000	SITE MANAGEMENT SVC-DEC15	*	2,650.00	
				SOLARIS MANAGEMENT INC.			2,650.00 003872
1/13/16	00093	1/04/16 152	201601 310-51300-34000	MANAGEMENT FEES JAN16	*	4,708.33	
		1/04/16 152	201601 310-51300-35100	COMPUTER TIME JAN16	*	83.33	
		1/04/16 152	201601 310-51300-35200	WEBSITE ADMIN JAN16	*	150.00	
		1/04/16 152	201601 310-51300-51000	OFFICE SUPPLIES JAN16	*	.15	

INDI INDIGO TVISCARRA

AP300R

YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER
INDIGO CDD - GENERAL FUND
BANK A INDIGO - GENERAL

RUN 1/20/16

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*** CHECK DATES 12/16/2015 - 01/20/2016 ***

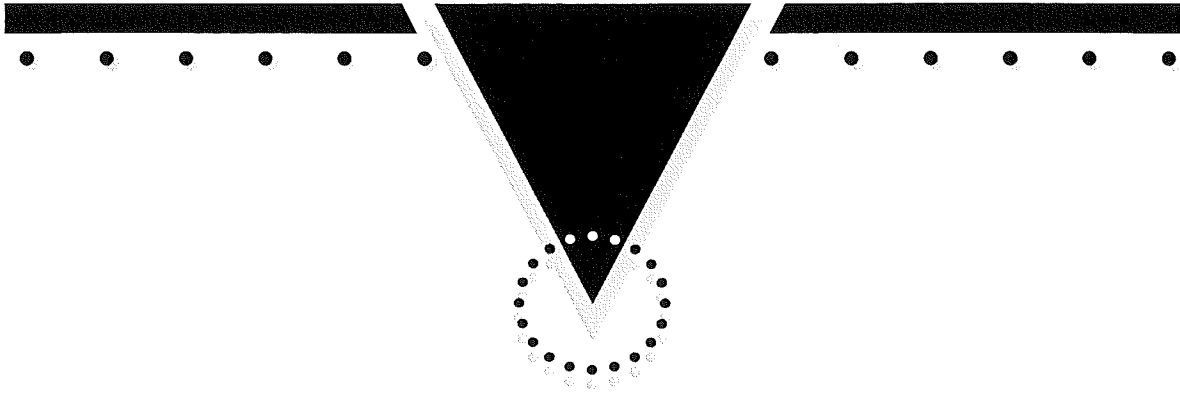
CHECK DATE	VEND#INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK..... AMOUNT #
1/04/16	152	201601	310-51300-42000		*	5.95	
		POSTAGE JAN16					
1/04/16	152	201601	310-51300-42500		*	3.15	
		COPIES JAN16					
1/04/16	152	201601	310-51300-41000		*	11.28	
		TELEPHONE JAN16					

GOVERNMENTAL MANAGEMENT SERVICES							4,962.19 003873

TOTAL FOR BANK A						19,237.30	
TOTAL FOR REGISTER						19,237.30	

INDI INDIGO TVISCARRA

SEVENTH ORDER OF BUSINESS



Indigo Community Development District

**Unaudited Financial Reporting
December 31, 2015**



Indigo
Community Development District
 Combined Balance Sheet
 As of December 31, 2015

Assets	Governmental Funds			Account Groups		Totals
	General	Debt Service	Capital Projects	Fixed Assets	General Long-Term Debt	(memorandum only) 2016
Cash	\$116,514	—	—	—	—	\$116,514
Investments						
Operating Account	\$2,067,265	—	—	—	—	\$2,067,265
Reserve Account	\$109,051	—	—	—	—	\$109,051
Series 1999A						
Reserve Account	—	\$80,675	—	—	—	\$80,675
Revenue Account	—	\$81,140	—	—	—	\$81,140
Construction	—	—	\$146,840	—	—	\$146,840
Series 1999C						
Reserve Account	—	\$59,586	—	—	—	\$59,586
Revenue Account	—	\$60,907	—	—	—	\$60,907
Redemption Account	—	\$1,099	—	—	—	\$1,099
Remedial Expenditure	—	\$0	—	—	—	\$0
Series 2005						
Reserve Account	—	\$57,634	—	—	—	\$57,634
Escrow Deposit Fund	—	\$9,427	—	—	—	\$9,427
Prepayment Account	—	\$705,513	—	—	—	\$705,513
Revenue Account	—	\$556,764	—	—	—	\$556,764
Remedial Expenditure	—	\$0	—	—	—	\$0
Due from Other	\$22,292	—	—	—	—	\$22,292
Due from Debt Service 1999A	\$5,421	\$4,282	—	—	—	\$9,703
Fixed Assets	—	—	—	\$8,305,270	—	\$8,305,270
Amount Available/Long-Term Debt	—	—	—	—	\$1,607,325	\$1,607,325
Amount to be Provided/Long Term Debt 1999A	—	—	—	—	\$597,888	\$597,888
Amount to be Provided/Long Term Debt 1999C	—	—	—	—	\$6,535,384	\$6,535,384
Amount to be Provided/Long Term Debt 2005	—	—	—	—	\$5,514,403	\$5,514,403
Total Assets	\$2,320,543	\$1,617,027	\$146,840	\$8,305,270	\$14,255,000	\$26,644,680
Liabilities						
Accounts Payable	\$6,826	—	—	—	—	\$6,826
Due to Other	—	\$22,292	—	—	—	\$22,292
Due to General Fund	—	\$5,421	—	—	—	\$5,421
Due to Debt Service 1999C	—	\$3,024	—	—	—	\$3,024
Due to Debt Service 2005	—	\$1,258	—	—	—	\$1,258
Accrued Principal Payment 1999C	—	\$465,000	—	—	—	\$465,000
Accrued Interest Payment 1999C	—	\$686,106	—	—	—	\$686,106
Accrued Principal Payment 2005	—	\$300,000	—	—	—	\$300,000
Accrued Interest Payment 2005	—	\$2,356,350	—	—	—	\$2,356,350
Bonds Payable 1999A	—	—	—	—	\$750,000	\$750,000
Bonds Payable 1999C	—	—	—	—	\$6,660,000	\$6,660,000
Bonds Payable 2005	—	—	—	—	\$6,845,000	\$6,845,000
Fund Equity, Other Credits						
Investments in General Fixed Assets	—	—	—	\$8,305,270	—	\$8,305,270
Fund Balances						
Restricted for Debt Service 1999A/B	—	\$129,820	—	—	—	\$129,820
Restricted for Debt Service 1999C	—	(\$1,026,490)	—	—	—	(\$1,026,490)
Restricted for Debt Service 2005	—	(\$1,325,753)	—	—	—	(\$1,325,753)
Restricted for Capital Projects 1999A/B	—	—	\$146,840	—	—	\$146,840
Restricted for Capital Projects 1999C	—	—	\$0	—	—	\$0
Restricted for Capital Projects 2005	—	—	\$0	—	—	\$0
Assigned for General Fund	\$109,051	—	—	—	—	\$109,051
Unassigned General Fund	\$2,204,666	—	—	—	—	\$2,204,666
Total Liabilities, Fund Equity	\$2,320,543	\$1,617,027	\$146,840	\$8,305,270	\$14,255,000	\$26,644,680

INDIGO COMMUNITY DEVELOPMENT DISTRICT

GENERAL FUND

Statement of Revenues & Expenditures

As of December 31, 2015

	General Fund Budget	Prorated Budget 12/31/15	Actual 12/31/15	Variance
REVENUES:				
Maintenance Assessments	\$1,059,157	\$440,509	\$440,509	\$0
Interest Income	\$250	\$63	\$200	\$137
TOTAL REVENUES	\$1,059,407	\$440,572	\$440,709	\$137

EXPENDITURES:

ADMINISTRATIVE:

Supervisor Fees	\$12,000	\$3,000	\$1,400	\$1,600
FICA Expense	\$918	\$230	\$107	\$122
Engineering	\$5,000	\$1,250	\$0	\$1,250
Attorney	\$32,000	\$8,000	\$3,302	\$4,698
Attorney - Assessment Challenge	\$10,000	\$2,500	\$0	\$2,500
Annual Audit	\$5,200	\$4,000	\$4,000	\$0
Arbitrage	\$1,800	\$600	\$600	\$0
Trustee	\$11,000	\$0	\$0	\$0
Dissemination Agent	\$3,100	\$0	\$0	\$0
Special Assessment Roll Preparation	\$20,000	\$20,000	\$20,000	\$0
Management Fees	\$56,500	\$14,125	\$14,125	\$0
Management Fees - Foreclosures	\$1,500	\$375	\$0	\$375
Computer Time	\$1,000	\$250	\$250	\$0
Telephone	\$300	\$75	\$54	\$21
Postage	\$2,000	\$500	\$278	\$222
Insurance	\$18,500	\$18,500	\$16,496	\$2,004
Printing & Binding	\$1,750	\$438	\$337	\$100
Legal Advertising	\$4,250	\$1,063	\$415	\$647
Other Current Charges	\$1,800	\$450	\$294	\$156
Office Supplies	\$300	\$75	\$51	\$23
Dues, Licenses, Subscriptions	\$175	\$175	\$175	\$0
Website Administration	\$1,800	\$450	\$450	\$0
Office Expense	\$7,800	\$1,950	\$1,950	\$0
TOTAL ADMINISTRATIVE	\$198,693	\$78,005	\$64,285	\$13,719

FIELD:

Operating Expenses I-95

Landscape Maintenance	\$48,000	\$12,000	\$12,000	(\$0)
Irrigation Repairs & Maintenance	\$20,000	\$5,000	\$0	\$5,000
Lakes	\$5,156	\$1,289	\$1,110	\$179
Plant Replacement & Annuals	\$8,000	\$2,000	\$0	\$2,000
Utilities	\$22,400	\$5,600	\$4,923	\$677
Repairs	\$8,500	\$2,125	\$512	\$1,613
Miscellaneous	\$2,000	\$500	\$164	\$336
Operating Expenses I-95	\$114,056	\$28,514	\$18,710	\$9,804

INDIGO COMMUNITY DEVELOPMENT DISTRICT

GENERAL FUND

Statement of Revenues & Expenditures

	General Fund Budget	Prorated Budget 12/31/15	Actual 12/31/15	Variance
<i>Operating Expenses Community Wide</i>				
Site Manager	\$31,800	\$7,950	\$7,950	\$0
Landscape Maintenance	\$339,855	\$84,964	\$100,278	(\$15,314)
Landscape Contingency	\$10,000	\$2,500	\$0	\$2,500
Irrigation Repairs & Maintenance	\$30,000	\$7,500	\$3,406	\$4,094
Lakes	\$37,212	\$9,303	\$9,303	\$0
Plant Replacement & Annuals	\$25,000	\$6,250	\$13,743	(\$7,493)
Utilities	\$62,000	\$15,500	\$10,282	\$5,218
Repairs	\$39,330	\$9,833	\$984	\$8,848
Stormwater System	\$3,750	\$938	\$0	\$938
Sidewalks	\$3,000	\$750	\$0	\$750
Street Lighting	\$15,972	\$3,993	\$3,993	\$0
Miscellaneous	\$8,000	\$2,000	\$1,739	\$261
Conservation Easement Maintenance	\$23,000	\$5,750	\$0	\$5,750
Tree Trimming	\$43,200	\$10,800	\$10,800	\$0
Reserves	\$74,539	\$18,635	\$0	\$18,635
Operating Expenses Community Wide	\$746,658	\$186,665	\$162,478	\$24,186
TOTAL FIELD	\$860,714	\$215,179	\$181,188	\$33,991
TOTAL EXPENDITURES	\$1,059,407	\$293,183	\$245,473	\$47,710
EXCESS REVENUES/ (EXPENDITURES) AND OTHER SOURCES	(\$0)	-----	\$195,236	-----
FUND BALANCE - BEGINNING	\$0	-----	\$2,118,481	-----
FUND BALANCE - ENDING	(\$0)	-----	\$2,313,717	-----

**INDIGO
COMMUNITY DEVELOPMENT DISTRICT**

DEBT SERVICE FUND

Series 1999 A

Statement of Revenues & Expenditures

As of December 31, 2015

REVENUES:

	Debt Service Budget	Prorated Budget 12/31/15	Actual 12/31/15	Variance
Special Assessments	\$80,675	\$59,207	\$59,207	\$0
Interest Income	\$0	\$0	\$16	\$16
TOTAL REVENUES	\$80,675	\$59,207	\$59,223	\$16

EXPENDITURES:

Interest Expense - 11/01	\$26,250	\$26,250	\$26,250	\$0
Principal Expense - 5/01	\$25,000	\$0	\$0	\$0
Interest Expense - 5/01	\$26,250	\$0	\$0	\$0
TOTAL EXPENDITURES	\$77,500	\$26,250	\$26,250	\$0

OTHER SOURCES/(USES)

Other Debt Service Costs	\$0	\$0	\$0	\$0
TOTAL OTHER	\$0	\$0	\$0	\$0

**EXCESS REVENUES/
(EXPENDITURES) AND OTHER SOURCES**

	\$3,175	----	\$32,973	----
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FUND BALANCE - BEGINNING

	\$22,725	----	\$96,847	----
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FUND BALANCE - ENDING

	\$25,900	----	\$129,820	----
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Fund Balance Calculation

Reserve Account	\$80,675
Revenue Account	\$81,140
Due to Other	(\$22,292)
Due to General Fund	(\$5,421)
Due to Debt Service 1999C	(\$3,024)
Due to Debt Service 2005	(\$1,258)
Total Series 1999A Funds Available	\$129,820

**INDIGO
COMMUNITY DEVELOPMENT DISTRICT**

DEBT SERVICE FUND

Series 1999 C

Statement of Revenues & Expenditures

As of December 31, 2015

REVENUES:

	Debt Service Budget	Prorated Budget 12/31/15	Actual 12/31/15	Variance
Special Assessments - Tax Collector	\$305,112	\$231,234	\$231,234	\$0
Special Assessments - Accelerated	\$371,738	\$0	\$0	\$0
Prepayments	\$0	\$0	\$3,903	\$3,903
Other Revenue Sources	\$6,350	\$1,588	\$0	(\$1,588)
Interest Income	\$0	\$0	\$26	\$26
TOTAL REVENUES	\$683,200	\$232,822	\$235,163	\$2,342

EXPENDITURES:

Interest Expense - 11/01	\$219,100	\$219,100	\$235,375	(\$16,275)
Special Call - 12/18	\$0	\$0	\$65,000	(\$65,000)
Principal Expense - 5/01	\$245,000	\$0	\$0	\$0
Interest Expense - 5/01	\$219,100	\$0	\$0	\$0
TOTAL EXPENDITURES	\$683,200	\$219,100	\$300,375	(\$81,275)

OTHER SOURCES/(USES)

Other Debt Service Costs	\$0	\$0	(\$238)	(\$238)
TOTAL OTHER	\$0	\$0	(\$238)	(\$238)

EXCESS REVENUES

(EXPENDITURES) AND OTHER SOURCES

	\$0	----	(\$65,449)	----
FUND BALANCE - BEGINNING	\$0	----	(\$961,041)	----
FUND BALANCE - ENDING	\$0	----	(\$1,026,490)	----

Fund Balance Calculation

Reserve Account	\$59,586
Revenue Account	\$60,907
Redemption Account	\$1,099
Remedial Expenditure	\$0
Due from 1999A	\$3,024
Accrued Interest Payable	(\$686,106)
Accrued Principal Payable	(\$465,000)
Total Series 1999C Funds Available	(\$1,026,490)

**INDIGO
COMMUNITY DEVELOPMENT DISTRICT**

**DEBT SERVICE FUND
Series 2005**

Statement of Revenues & Expenditures
As of December 31, 2015

	Debt Service Budget	Prorated Budget 12/31/15	Actual 12/31/15	Variance
<u>REVENUES:</u>				
Special Assessments - Tax Collector	\$108,501	\$71,415	\$71,415	\$0
Special Assessments - Accelerated	\$923,268	\$0	\$0	\$0
Prepayments	\$0	\$0	\$32,607	\$32,607
Other Revenue Sources	\$4,569	\$1,142	\$0	(\$1,142)
Interest Income	\$0	\$0	\$72	\$72
TOTAL REVENUES	\$1,036,338	\$72,557	\$104,093	\$31,537
<u>EXPENDITURES:</u>				
Interest Expense - 11/01	\$360,669	\$360,669	\$196,794	\$163,875
Principal Expense - 5/01	\$315,000	\$0	\$0	\$0
Interest Expense - 5/01	\$360,669	\$0	\$0	\$0
TOTAL EXPENDITURES	\$1,036,338	\$360,669	\$196,794	\$163,875
<u>OTHER SOURCES/(USES)</u>				
Other Debt Service Costs	\$0	\$0	(\$546)	(\$546)
TOTAL OTHER	\$0	\$0	(\$546)	(\$546)
EXCESS REVENUES (EXPENDITURES) AND OTHER SOURCES	\$0	----	(\$93,247)	----
FUND BALANCE - BEGINNING	\$0	----	(\$1,232,507)	----
FUND BALANCE - ENDING	\$0	----	(\$1,325,753)	----

Fund Balance Calculation

Reserve Account	\$57,634
Escrow Deposit Fund	\$9,427
Prepayment Account	\$705,513
Revenue Account	\$556,764
Remedial Expenditure	\$0
Due from 1999A	\$1,258
Accrued Interest Payable	(\$2,356,350)
Accrued Principal Payable	(\$300,000)
Total Series 2005 Funds Available	(\$1,325,753)

INDIGO COMMUNITY DEVELOPMENT DISTRICT

CAPITAL PROJECTS Statement of Revenues & Expenditures As of December 31, 2015

	Series 1999A/B	Series 1999C	Series 2005	Total
<u>REVENUES:</u>				
Interest Income	\$22	\$0	\$0	\$22
TOTAL REVENUES	\$22	\$0	\$0	\$22
<u>EXPENDITURES:</u>				
Capital Outlay	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0
EXCESS REVENUES (EXPENDITURES)	\$22	\$0	\$0	\$22
FUND BALANCE - BEGINNING	\$146,819	\$0	\$0	\$146,819
FUND BALANCE - ENDING	\$146,840	\$0	\$0	\$146,840

INDIGO COMMUNITY DEVELOPMENT DISTRICT

Month to Month Income Statement FY2016

	October	November	December	January	February	March	April	May	June	July	August	September	Total
REVENUES:													
Maintenance Assessments	\$0	\$87,264	\$353,245	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$440,509
Interest Income	\$98	\$96	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$200
TOTAL REVENUES	\$98	\$87,360	\$353,251	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$440,709
EXPENDITURES:													
ADMINISTRATIVE:													
Supervisor Fees	\$0	\$1,400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,400
FICA Expense	\$0	\$107	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$107
Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Attorney	\$2,126	\$1,176	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,302
Attorney - Assessment Challenge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Annual Audit	\$500	\$500	\$3,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,000
Arbitrage	\$0	\$0	\$600	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$600
Trustee	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dissemination Agent	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Special Assessment Roll Preparation	\$20,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,000
Management Fees	\$4,708	\$4,708	\$4,708	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,125
Management Fees - Foreclosures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Computer Time	\$83	\$83	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$250
Telephone	\$0	\$34	\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$54
Postage	\$49	\$223	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$278
Insurance	\$16,496	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,496
Printing & Binding	\$242	\$0	\$96	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$337
Legal Advertising	\$208	\$208	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$415
Other Current Charges	\$69	\$158	\$67	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$294
Office Supplies	\$23	\$6	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$51
Dues, Licenses, Subscriptions	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175
Website Administration	\$150	\$150	\$150	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$450
Office Expense	\$650	\$650	\$650	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,950
TOTAL ADMINISTRATIVE	\$45,478	\$9,403	\$9,404	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$64,285

INDIGO COMMUNITY DEVELOPMENT DISTRICT

Month to Month Income Statement FY2016

	October	November	December	January	February	March	April	May	June	July	August	September	Total
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FIELD:

Operating Expenses I-95

Landscape Maintenance	\$4,000	\$4,000	\$4,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,000
Irrigation Repairs & Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lakes	\$370	\$370	\$370	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,110
Plant Replacement & Annuals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities	\$0	\$1,646	\$3,277	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,923
Repairs	\$512	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$512
Miscellaneous	\$48	\$58	\$58	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$164
OPERATING EXPENSES I-95	\$4,930	\$6,074	\$7,705	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18,710

	October	November	December	January	February	March	April	May	June	July	August	September	Total
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Operating Expenses Community Wide

Site Manager	\$2,650	\$2,650	\$2,650	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,950
Landscape Maintenance	\$33,426	\$33,426	\$33,426	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$100,278
Landscape Contingency	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Irrigation Repairs & Maintenance	\$3,406	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,406
Lakes	\$3,101	\$3,101	\$3,101	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,303
Plant Replacement & Annuals	\$6,020	\$7,722	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,743
Utilities	\$3,861	\$3,182	\$3,239	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,282
Repairs	\$687	\$297	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$984
Stormwater System	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sidewalks	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Street Lighting	\$1,331	\$1,331	\$1,331	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,993
Miscellaneous	\$573	\$583	\$583	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,739
Conservation Easement Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Tree Trimming	\$3,600	\$3,600	\$3,600	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,800
Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OPERATING EXPENSES COMMUNITY WIDE	\$58,656	\$55,893	\$47,930	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$162,478

TOTAL EXPENDITURES

	\$109,064	\$71,370	\$65,039	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$245,473
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EXCESS REVENUES/ (EXPENDITURES)

	(\$108,967)	\$15,990	\$288,212	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$195,236
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