

INDIGO COMMUNITY
DEVELOPMENT DISTRICT

MARCH 24, 2021

AGENDA PACKAGE

AGENDA

Indigo
Community Development District
Revised Agenda

Wednesday
March 24, 2021
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
www.indigocdd.com

- I. Roll Call
- II. Public Comment (Limited to 3 minutes per person)
- III. Approval of Minutes of the January 27, 2021 Meeting
- IV. Ratification of E-Verify Memorandum of Understanding
- V. Consideration of Moving May Meeting to May 12, 2021
- VI. Consideration of Updated Interlocal Agreement with the Volusia County Property Appraiser for Collection of Non-Ad Valorem Assessments
- VII. Staff Reports
 - A. District Counsel
 - B. District Engineer
 - C. District Manager
 - D. Field Operations Manager
- VIII. Supervisors' Requests and Public Comment (Limited to 3 minutes per person)
- IX. Approval of Check Register
- X. Financial Statements as of February 28, 2021
- XI. Next Scheduled Meeting – Wednesday, May 26, 2021 at 1:00 p.m. at the Holiday Inn Daytona LPGA Boulevard, 137 Automall Circle, Daytona Beach, Florida
- XII. Adjournment

MINUTES

INDIGO
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Indigo Community Development District was held Wednesday, January 17, 2021 at 1:00 p.m. in the Holiday Inn Daytona Beach LPGA Boulevard, Ballroom, 137 Automall Circle, Daytona Beach, Florida.

Present and constituting a quorum were:

John McCarthy	Chairman
Donald Parks	Vice Chairman
Robert E. Welsh	Assistant Secretary
Mark McCommon	Assistant secretary

Also Present were:

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

FIRST ORDER OF BUSINESS

Roll Call

Mr. Perry called the meeting to order at 1:00 p.m. and called the roll.

SECOND ORDER OF BUSINESS

Public Comments

There being none, the next item followed.

THIRD ORDER OF BUSINESS

Approval of the Minutes of the November 19, 2020 Meeting

On MOTION by Mr. Parks seconded by Mr. McCommon with all in favor the minutes of the November 19, 2020 meeting were approved as presented.
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FOURTH ORDER OF BUSINESS

Acceptance of the Draft Fiscal Year 2020 Audit

Mr. Perry stated item four is acceptance of the fiscal year 2020 draft audit report. This is a draft, but we don't expect any material changes to this. At the bottom of page one is the opinion

and this is what is referred to as clean opinion of the financial statements and in conformance with generally accepted accounting principles. On page 25 is the report on internal controls and they didn't find any issues and pages 27 and 30 is in regard to the rules of the auditor general of the State of Florida and on page 27 the opinion is that we met all those requirements. When you go to page 29 and 30 there are a couple management comments in regard to the default on the bonds. These are standard comments we receive each year, and the district is trying to work with the property owners and bondholders to get to a reasonable resolution of those bonds. Unfortunately, the ball is really in the bondholders' court, this board can only acquiesce if the bondholders desire to take a write off on certain bonds and certain lands. Overall, this report is consistent with what you have seen in prior years. We will file that with the state and if we have any changes that come up that are material, we will get back with the board on this, but we expect that any changes would be very minor.

On MOTION by Mr. Welsh seconded by Mr. McCarthy with all in favor the fiscal year 2020 audit was accepted, and staff was authorized to transmit the final report to the State of Florida.

FIFTH ORDER OF BUSINESS

Staff Reports

A. District Counsel

Ms. Buchanan stated the litigation is still stuck in the backlog although we have been able to do a couple of small hearings. Also, the District has been named in a quiet title action, meaning that someone bought in a tax deed sale a piece of property and is trying to clear the title. What happens is the District just files a response that says our lien is a governmental lien, it stays on the record and he can assume the property subject to the CDD lien.

B. District Engineer

There being none, the next item followed.

C. District Manager

Mr. Perry stated I have had some conversations with Lennar and Kurt has done a review with them on certain things related to potential stormwater systems that the district will be taking over once that project is complete.

Mr. von der Osten stated I had conversations with Lennar regarding the new development just south of the stadium. Their engineer and the water management district are looking at a concept for water quality called a floating biomass and I'm not sure the reason why the water management district is asking this, but it is an additional method of cleaning the water, it removes phosphorus from the water. The real issue is it is a maintenance obligation and that is where the district is concerned. This is a floating mat basically with wetland plants on it that are known to absorb these chemicals, fertilizers and whatnot and every so often the plants need to be replaced. Lennar promised to get back to me and I have a call in to a lake management company also to provide more information on the maintenance costs of the system. That cost will be passed on to the CDD. They asked a few questions that I couldn't answer, and I told them they would have to come to the Board on things such as the entry monuments. I know we want them to compliment what we have now. They asked for more specifics, which I couldn't provide.

Mr. Parks asked what is the timeline?

Mr. von der Osten stated they expect to break ground this year on the infrastructure.

Mr. McCarthy asked are these going to be city streets?

Mr. von der Osten responded that is my understanding, it will be a similar dedication to up here where streets were dedicated, and the upgraded landscaping and signage is CDD.

Mr. Perry stated keep in mind right now that land is being assessed at the possible units not a full load so their assessment for O&M right now is about \$68 per unit and when those are platted it automatically increases and your current rate for a platted lot is \$237, so there is more revenue coming into the district to offset some of those costs.

Mr. von der Osten stated I think there is a possibility the amount of chemicals we are treating the lake with would drop. He did say there is a possibility that we will need to put an aerator in the lake, and it helps the water.

Mr. Parks stated it would seem logical to me if they wanted this floating biomass, then they ought to pay for it. I don't feel that we ought to be obligated to pay.

Mr. von der Osten stated they would pay the initial install.

Mr. Perry stated we are talking about ongoing maintenance.

Mr. von der Osten stated we will find out the size, the square footage of the area, how many plants are required and how to treat the lake.

Mr. Parks asked would we be saving money by not having to have other treatment there? Is there an offset of some sort?

Mr. von de Osten stated I will have their engineer come in and educate all of us. The property down there is very low, the water table is very high and there are new rules out now on compensatory storage and these types of things. I think new regulations for stormwater treatment are playing into this.

Mr. McCommon asked at what point will this development be our responsibility other than the monument and entry? Will there be other areas?

Mr. Perry stated my understanding is there is enhanced landscaping along the roadways that we will maintain consistent with what we do with the rest of LPGA. The monumentation system in the front we would inherit, and the stormwater system will be part of the district also. I haven't seen their conceptual plans, but I don't think there are any pocket parks, but if there is a pocket park in there it could possibly be dedicated to the district or maintained by the HOA.

Mr. McCommon stated I wasn't sure if, for example 300 feet of roadway with no homes being built and we may be responsible for the sidewalks. I wasn't sure how that worked.

Mr. Perry stated the roads will be dedicated to the city; the sidewalks will be the City's.

Mr. von der Osten stated I don't want to speak out of turn, but I have a lot of history with the previous developer here and I was on the board. I will explain how that part works. That is clearly the last development that was here. The board approves the bonds, you are accepting the dedication of certain obligations. There was an interlocal agreement between the CDD and the City of Daytona Beach, which spelled out city roadways, stormwater system and now this is the district's obligation and even some of those improvements are in the city right of way, but it spells out that it is still a district obligation, trees, lights but not sidewalks. I believe the document might already be approved by the city on this development, I'm not sure but there was an agreement with the District, and it is included on the plat what is HOA responsibility, the CDD's responsibility so down the road there is a road map to go by.

D. Field Operational Manager

Mr. von der Osten stated in December we had a short notice that the Fish & Wildlife Commission wanted to visit the site and walk all the gopher tortoise easements, about 235 acres. I handed out the front page of the permit, which was issued in 1995, it spells out the 265 acres in

conservation easement. We have been maintaining this easement, we started maintaining about seven years ago as an obligation of the permit. This was the first inspection we ever had. It is a new position and the inspector spent about half a day walking these sites. Typically, we have Rountree do this and we had a very good meeting. They just implemented the inspection program checking out these easements. She considered it more of an informational tour to familiarize herself, see what we were doing. We did have a follow-up email I received Monday in which she spells out that overall, we did very well. There are some new guidelines she shared with us, mainly it talks about X amount of shrub cover. They like the drier open air they do not want tree cover on it. In the south area we still have too much tree cover and she wants us to get it down to less than 6% canopy cover. We will get a proposal from Jamie.

The pavers at the entrance are an ongoing problem. This holiday season we had quite a few calls on holiday decorations at the entrances, that it was not sufficient. I talked to Jim about it and a lot of CDDs subcontract it out or you can purchase decorations and install it yourself; there are different options.

Mr. Perry stated there are a number of districts in Northeast Florida that contract out for Christmas decorations, the minimum is between \$15,000 and \$20,000 and if you are looking for something that is somewhat impressive you are talking about \$40,000+.

Mr. Welsh stated you may start out with \$40,000 that will grow to \$100,000 in a few years because people aren't satisfied and want to increase it.

Mr. Parks stated Catriona Drive where the monument is, where the new houses are starting, there used to be a pond on the right side. Now it is fully covered with I don't know what. I ran into a couple guys at the golf course and they said that material that is in there needs to be excavated. Also, in back of those homes they claim there has been no treatment.

Mr. von der Osten stated we treat it; those are the attractive wetland plants that most people like. It will never be a lake. It is really more of a dry retention area and it looks better with the wetland plants in there.

Mr. Parks stated the other thought was you could do something to treat it.

Mr. von der Osten stated we can.

Mr. Perry asked with the projects, are there any you want staff to get hard costs on?

Mr. Parks stated I hear a lot about the pavers in the entrances. I tell them that is the city’s responsibility, and they ask why don’t we do it and I tell them we will but we will pass the cost on to you.

Mr. von der Osten stated we have a standing maintenance request with the city on those. They will come out and repair the entry and not the exit. We have one in now for International Golf Drive. The issue with the pavers is there is no sub-base underneath. It has been so many years, the sub-base was never installed, they are installed on a sand/paver base. The entire road is failing. They are more likely to remove the pavers when they repave the road. I will call the city and see what options we have. I will come back to the next meeting with some paver opinions from the city.

Mr. Perry stated you did mention one that is an issue with wet weather, which is the weirs. I don’t know if the board wants us to, but we might want to start working on that with the engineer to get those repaired.

Mr. McCommon asked do we have an estimate of the cost?

Mr. Perry stated we can get the engineer involved to see what the estimates would be before we do anything.

Mr. von der Osten stated I will get with the engineer.

Mr. Perry stated the next meeting is March and we can bring an estimate to the board.

Mr. Parks stated that sounds good.

SIXTH ORDER OF BUSINESS

Supervisors Requests and Audience Comments

There being none, the next item followed.

SEVENTH ORDER OF BUSINESS

Approval of Check Register

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

EIGHTH ORDER OF BUSINESS

Financial Statements as of December 31, 2020

A copy of the financials was included in the agenda package.

NINTH ORDER OF BUSINESS

Other Business

There being none, the next item followed.

TENTH ORDER OF BUSINESS

**Next Scheduled Meeting – March 4, 2021 at
1:00 p.m. at 1:00 p.m. at the Holiday Inn**

Mr. Perry stated the next scheduled meeting is going to be March 24, 2021 at 1:00 p.m. in the same location.

On MOTION by Mr. Parks seconded by Mr. McCommon with all in favor the meeting adjourned at 1:36 p.m.

Secretary/Assistant Secretary

Chairman/Vice Chairman

FOURTH ORDER OF BUSINESS

**THE E-VERIFY
MEMORANDUM OF UNDERSTANDING
FOR EMPLOYERS**

**ARTICLE I
PURPOSE AND AUTHORITY**

The parties to this agreement are the Department of Homeland Security (DHS) and the Indigo Community Development District (Employer). The purpose of this agreement is to set forth terms and conditions which the Employer will follow while participating in E-Verify.

E-Verify is a program that electronically confirms an employee's eligibility to work in the United States after completion of Form I-9, Employment Eligibility Verification (Form I-9). This Memorandum of Understanding (MOU) explains certain features of the E-Verify program and describes specific responsibilities of the Employer, the Social Security Administration (SSA), and DHS.

Authority for the E-Verify program is found in Title IV, Subtitle A, of the Illegal Immigration Reform and Immigrant Responsibility Act of 1996 (IIRIRA), Pub. L. 104-208, 110 Stat. 3009, as amended (8 U.S.C. § 1324a note). The Federal Acquisition Regulation (FAR) Subpart 22.18, "Employment Eligibility Verification" and Executive Order 12989, as amended, provide authority for Federal contractors and subcontractors (Federal contractor) to use E-Verify to verify the employment eligibility of certain employees working on Federal contracts.

**ARTICLE II
RESPONSIBILITIES**

A. RESPONSIBILITIES OF THE EMPLOYER

1. The Employer agrees to display the following notices supplied by DHS in a prominent place that is clearly visible to prospective employees and all employees who are to be verified through the system:
 - a. Notice of E-Verify Participation
 - b. Notice of Right to Work
2. The Employer agrees to provide to the SSA and DHS the names, titles, addresses, and telephone numbers of the Employer representatives to be contacted about E-Verify. The Employer also agrees to keep such information current by providing updated information to SSA and DHS whenever the representatives' contact information changes.
3. The Employer agrees to grant E-Verify access only to current employees who need E-Verify access. Employers must promptly terminate an employee's E-Verify access if the employer is separated from the company or no longer needs access to E-Verify.

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4. The Employer agrees to become familiar with and comply with the most recent version of the E-Verify User Manual.
 5. The Employer agrees that any Employer Representative who will create E-Verify cases will complete the E-Verify Tutorial before that individual creates any cases.
 - a. The Employer agrees that all Employer representatives will take the refresher tutorials when prompted by E-Verify in order to continue using E-Verify. Failure to complete a refresher tutorial will prevent the Employer Representative from continued use of E-Verify.
 6. The Employer agrees to comply with current Form I-9 procedures, with two exceptions:
 - a. If an employee presents a "List B" identity document, the Employer agrees to only accept "List B" documents that contain a photo. (List B documents identified in 8 C.F.R. § 274a.2(b)(1)(B)) can be presented during the Form I-9 process to establish identity.) If an employee objects to the photo requirement for religious reasons, the Employer should contact E-Verify at 888-464-4218.
 - b. If an employee presents a DHS Form I-551 (Permanent Resident Card), Form I-766 (Employment Authorization Document), or U.S. Passport or Passport Card to complete Form I-9, the Employer agrees to make a photocopy of the document and to retain the photocopy with the employee's Form I-9. The Employer will use the photocopy to verify the photo and to assist DHS with its review of photo mismatches that employees contest. DHS may in the future designate other documents that activate the photo screening tool.
- Note: Subject only to the exceptions noted previously in this paragraph, employees still retain the right to present any List A, or List B and List C, document(s) to complete the Form I-9.
7. The Employer agrees to record the case verification number on the employee's Form I-9 or to print the screen containing the case verification number and attach it to the employee's Form I-9.
 8. The Employer agrees that, although it participates in E-Verify, the Employer has a responsibility to complete, retain, and make available for inspection Forms I-9 that relate to its employees, or from other requirements of applicable regulations or laws, including the obligation to comply with the antidiscrimination requirements of section 274B of the INA with respect to Form I-9 procedures.
 - a. The following modified requirements are the only exceptions to an Employer's obligation to not employ unauthorized workers and comply with the anti-discrimination provision of the INA: (1) List B identity documents must have photos, as described in paragraph 6 above; (2) When an Employer confirms the identity and employment eligibility of newly hired employee using E-Verify procedures, the Employer establishes a rebuttable presumption that it has not violated section 274A(a)(1)(A) of the Immigration and Nationality Act (INA) with respect to the hiring of that employee; (3) If the Employer receives a final nonconfirmation for an employee, but continues to employ that person, the Employer must notify DHS and the Employer is subject to a civil money penalty between \$550 and \$1,100 for each failure to notify DHS of continued employment following a final nonconfirmation; (4) If the Employer continues to employ an employee after receiving a final nonconfirmation, then the Employer is subject to a rebuttable presumption that it has knowingly

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employed an unauthorized alien in violation of section 274A(a)(1)(A); and (5) no E-Verify participant is civilly or criminally liable under any law for any action taken in good faith based on information provided through the E-Verify.

b. DHS reserves the right to conduct Form I-9 compliance inspections, as well as any other enforcement or compliance activity authorized by law, including site visits, to ensure proper use of E-Verify.

9. The Employer is strictly prohibited from creating an E-Verify case before the employee has been hired, meaning that a firm offer of employment was extended and accepted and Form I-9 was completed. The Employer agrees to create an E-Verify case for new employees within three Employer business days after each employee has been hired (after both Sections 1 and 2 of Form I-9 have been completed), and to complete as many steps of the E-Verify process as are necessary according to the E-Verify User Manual. If E-Verify is temporarily unavailable, the three-day time period will be extended until it is again operational in order to accommodate the Employer's attempting, in good faith, to make inquiries during the period of unavailability.

10. The Employer agrees not to use E-Verify for pre-employment screening of job applicants, in support of any unlawful employment practice, or for any other use that this MOU or the E-Verify User Manual does not authorize.

11. The Employer must use E-Verify for all new employees. The Employer will not verify selectively and will not verify employees hired before the effective date of this MOU. Employers who are Federal contractors may qualify for exceptions to this requirement as described in Article II.B of this MOU.

12. The Employer agrees to follow appropriate procedures (see Article III below) regarding tentative nonconfirmations. The Employer must promptly notify employees in private of the finding and provide them with the notice and letter containing information specific to the employee's E-Verify case. The Employer agrees to provide both the English and the translated notice and letter for employees with limited English proficiency to employees. The Employer agrees to provide written referral instructions to employees and instruct affected employees to bring the English copy of the letter to the SSA. The Employer must allow employees to contest the finding, and not take adverse action against employees if they choose to contest the finding, while their case is still pending. Further, when employees contest a tentative nonconfirmation based upon a photo mismatch, the Employer must take additional steps (see Article III.B. below) to contact DHS with information necessary to resolve the challenge.

13. The Employer agrees not to take any adverse action against an employee based upon the employee's perceived employment eligibility status while SSA or DHS is processing the verification request unless the Employer obtains knowledge (as defined in 8 C.F.R. § 274a.1(l)) that the employee is not work authorized. The Employer understands that an initial inability of the SSA or DHS automated verification system to verify work authorization, a tentative nonconfirmation, a case in continuance (indicating the need for additional time for the government to resolve a case), or the finding of a photo mismatch, does not establish, and should not be interpreted as, evidence that the employee is not work authorized. In any of such cases, the employee must be provided a full and fair opportunity to contest the finding, and if he or she does so, the employee may not be terminated or suffer any adverse employment consequences based upon the employee's perceived employment eligibility status

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(including denying, reducing, or extending work hours, delaying or preventing training, requiring an employee to work in poorer conditions, withholding pay, refusing to assign the employee to a Federal contract or other assignment, or otherwise assuming that he or she is unauthorized to work) until and unless secondary verification by SSA or DHS has been completed and a final nonconfirmation has been issued. If the employee does not choose to contest a tentative nonconfirmation or a photo mismatch or if a secondary verification is completed and a final nonconfirmation is issued, then the Employer can find the employee is not work authorized and terminate the employee's employment. Employers or employees with questions about a final nonconfirmation may call E-Verify at 1-888-464-4218 (customer service) or 1-888-897-7781 (worker hotline).

14. The Employer agrees to comply with Title VII of the Civil Rights Act of 1964 and section 274B of the INA as applicable by not discriminating unlawfully against any individual in hiring, firing, employment eligibility verification, or recruitment or referral practices because of his or her national origin or citizenship status, or by committing discriminatory documentary practices. The Employer understands that such illegal practices can include selective verification or use of E-Verify except as provided in part D below, or discharging or refusing to hire employees because they appear or sound "foreign" or have received tentative nonconfirmations. The Employer further understands that any violation of the immigration-related unfair employment practices provisions in section 274B of the INA could subject the Employer to civil penalties, back pay awards, and other sanctions, and violations of Title VII could subject the Employer to back pay awards, compensatory and punitive damages. Violations of either section 274B of the INA or Title VII may also lead to the termination of its participation in E-Verify. If the Employer has any questions relating to the anti-discrimination provision, it should contact OSC at 1-800-255-8155 or 1-800-237-2515 (TDD).

15. The Employer agrees that it will use the information it receives from E-Verify only to confirm the employment eligibility of employees as authorized by this MOU. The Employer agrees that it will safeguard this information, and means of access to it (such as PINS and passwords), to ensure that it is not used for any other purpose and as necessary to protect its confidentiality, including ensuring that it is not disseminated to any person other than employees of the Employer who are authorized to perform the Employer's responsibilities under this MOU, except for such dissemination as may be authorized in advance by SSA or DHS for legitimate purposes.

16. The Employer agrees to notify DHS immediately in the event of a breach of personal information. Breaches are defined as loss of control or unauthorized access to E-Verify personal data. All suspected or confirmed breaches should be reported by calling 1-888-464-4218 or via email at E-Verify@dhs.gov. Please use "Privacy Incident – Password" in the subject line of your email when sending a breach report to E-Verify.

17. The Employer acknowledges that the information it receives from SSA is governed by the Privacy Act (5 U.S.C. § 552a(i)(1) and (3)) and the Social Security Act (42 U.S.C. 1306(a)). Any person who obtains this information under false pretenses or uses it for any purpose other than as provided for in this MOU may be subject to criminal penalties.

18. The Employer agrees to cooperate with DHS and SSA in their compliance monitoring and evaluation of E-Verify, which includes permitting DHS, SSA, their contractors and other agents, upon

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reasonable notice, to review Forms I-9 and other employment records and to interview it and its employees regarding the Employer's use of E-Verify, and to respond in a prompt and accurate manner to DHS requests for information relating to their participation in E-Verify.

19. The Employer shall not make any false or unauthorized claims or references about its participation in E-Verify on its website, in advertising materials, or other media. The Employer shall not describe its services as federally-approved, federally-certified, or federally-recognized, or use language with a similar intent on its website or other materials provided to the public. Entering into this MOU does not mean that E-Verify endorses or authorizes your E-Verify services and any claim to that effect is false.

20. The Employer shall not state in its website or other public documents that any language used therein has been provided or approved by DHS, USCIS or the Verification Division, without first obtaining the prior written consent of DHS.

21. The Employer agrees that E-Verify trademarks and logos may be used only under license by DHS/USCIS (see [M-795 \(Web\)](#)) and, other than pursuant to the specific terms of such license, may not be used in any manner that might imply that the Employer's services, products, websites, or publications are sponsored by, endorsed by, licensed by, or affiliated with DHS, USCIS, or E-Verify.

22. The Employer understands that if it uses E-Verify procedures for any purpose other than as authorized by this MOU, the Employer may be subject to appropriate legal action and termination of its participation in E-Verify according to this MOU.

B. RESPONSIBILITIES OF FEDERAL CONTRACTORS

1. If the Employer is a Federal contractor with the FAR E-Verify clause subject to the employment verification terms in Subpart 22.18 of the FAR, it will become familiar with and comply with the most current version of the E-Verify User Manual for Federal Contractors as well as the E-Verify Supplemental Guide for Federal Contractors.

2. In addition to the responsibilities of every employer outlined in this MOU, the Employer understands that if it is a Federal contractor subject to the employment verification terms in Subpart 22.18 of the FAR it must verify the employment eligibility of any "employee assigned to the contract" (as defined in FAR 22.1801). Once an employee has been verified through E-Verify by the Employer, the Employer may not create a second case for the employee through E-Verify.

a. An Employer that is not enrolled in E-Verify as a Federal contractor at the time of a contract award must enroll as a Federal contractor in the E-Verify program within 30 calendar days of contract award and, within 90 days of enrollment, begin to verify employment eligibility of new hires using E-Verify. The Employer must verify those employees who are working in the United States, whether or not they are assigned to the contract. Once the Employer begins verifying new hires, such verification of new hires must be initiated within three business days after the hire date. Once enrolled in E-Verify as a Federal contractor, the Employer must begin verification of employees assigned to the contract within 90 calendar days after the date of enrollment or within 30 days of an employee's assignment to the contract, whichever date is later.

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b. Employers enrolled in E-Verify as a Federal contractor for 90 days or more at the time of a contract award must use E-Verify to begin verification of employment eligibility for new hires of the Employer who are working in the United States, whether or not assigned to the contract, within three business days after the date of hire. If the Employer is enrolled in E-Verify as a Federal contractor for 90 calendar days or less at the time of contract award, the Employer must, within 90 days of enrollment, begin to use E-Verify to initiate verification of new hires of the contractor who are working in the United States, whether or not assigned to the contract. Such verification of new hires must be initiated within three business days after the date of hire. An Employer enrolled as a Federal contractor in E-Verify must begin verification of each employee assigned to the contract within 90 calendar days after date of contract award or within 30 days after assignment to the contract, whichever is later.

c. Federal contractors that are institutions of higher education (as defined at 20 U.S.C. 1001(a)), state or local governments, governments of Federally recognized Indian tribes, or sureties performing under a takeover agreement entered into with a Federal agency under a performance bond may choose to only verify new and existing employees assigned to the Federal contract. Such Federal contractors may, however, elect to verify all new hires, and/or all existing employees hired after November 6, 1986. Employers in this category must begin verification of employees assigned to the contract within 90 calendar days after the date of enrollment or within 30 days of an employee's assignment to the contract, whichever date is later.

d. Upon enrollment, Employers who are Federal contractors may elect to verify employment eligibility of all existing employees working in the United States who were hired after November 6, 1986, instead of verifying only those employees assigned to a covered Federal contract. After enrollment, Employers must elect to verify existing staff following DHS procedures and begin E-Verify verification of all existing employees within 180 days after the election.

e. The Employer may use a previously completed Form I-9 as the basis for creating an E-Verify case for an employee assigned to a contract as long as:

- i. That Form I-9 is complete (including the SSN) and complies with Article II.A.6,
- ii. The employee's work authorization has not expired, and
- iii. The Employer has reviewed the Form I-9 information either in person or in communications with the employee to ensure that the employee's Section 1, Form I-9 attestation has not changed (including, but not limited to, a lawful permanent resident alien having become a naturalized U.S. citizen).

f. The Employer shall complete a new Form I-9 consistent with Article II.A.6 or update the previous Form I-9 to provide the necessary information if:

- i. The Employer cannot determine that Form I-9 complies with Article II.A.6,
- ii. The employee's basis for work authorization as attested in Section 1 has expired or changed, or
- iii. The Form I-9 contains no SSN or is otherwise incomplete.

Note: If Section 1 of Form I-9 is otherwise valid and up-to-date and the form otherwise complies with

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Article II.C.5, but reflects documentation (such as a U.S. passport or Form I-551) that expired after completing Form I-9, the Employer shall not require the production of additional documentation, or use the photo screening tool described in Article II.A.5, subject to any additional or superseding instructions that may be provided on this subject in the E-Verify User Manual.

g. The Employer agrees not to require a second verification using E-Verify of any assigned employee who has previously been verified as a newly hired employee under this MOU or to authorize verification of any existing employee by any Employer that is not a Federal contractor based on this Article.

3. The Employer understands that if it is a Federal contractor, its compliance with this MOU is a performance requirement under the terms of the Federal contract or subcontract, and the Employer consents to the release of information relating to compliance with its verification responsibilities under this MOU to contracting officers or other officials authorized to review the Employer's compliance with Federal contracting requirements.

C. RESPONSIBILITIES OF SSA

1. SSA agrees to allow DHS to compare data provided by the Employer against SSA's database. SSA sends DHS confirmation that the data sent either matches or does not match the information in SSA's database.

2. SSA agrees to safeguard the information the Employer provides through E-Verify procedures. SSA also agrees to limit access to such information, as is appropriate by law, to individuals responsible for the verification of Social Security numbers or responsible for evaluation of E-Verify or such other persons or entities who may be authorized by SSA as governed by the Privacy Act (5 U.S.C. § 552a), the Social Security Act (42 U.S.C. 1306(a)), and SSA regulations (20 CFR Part 401).

3. SSA agrees to provide case results from its database within three Federal Government work days of the initial inquiry. E-Verify provides the information to the Employer.

4. SSA agrees to update SSA records as necessary if the employee who contests the SSA tentative nonconfirmation visits an SSA field office and provides the required evidence. If the employee visits an SSA field office within the eight Federal Government work days from the date of referral to SSA, SSA agrees to update SSA records, if appropriate, within the eight-day period unless SSA determines that more than eight days may be necessary. In such cases, SSA will provide additional instructions to the employee. If the employee does not visit SSA in the time allowed, E-Verify may provide a final nonconfirmation to the employer.

Note: If an Employer experiences technical problems, or has a policy question, the employer should contact E-Verify at 1-888-464-4218.

D. RESPONSIBILITIES OF DHS

1. DHS agrees to provide the Employer with selected data from DHS databases to enable the Employer to conduct, to the extent authorized by this MOU:

a. Automated verification checks on alien employees by electronic means, and

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- b. Photo verification checks (when available) on employees.
2. DHS agrees to assist the Employer with operational problems associated with the Employer's participation in E-Verify. DHS agrees to provide the Employer names, titles, addresses, and telephone numbers of DHS representatives to be contacted during the E-Verify process.
3. DHS agrees to provide to the Employer with access to E-Verify training materials as well as an E-Verify User Manual that contain instructions on E-Verify policies, procedures, and requirements for both SSA and DHS, including restrictions on the use of E-Verify.
4. DHS agrees to train Employers on all important changes made to E-Verify through the use of mandatory refresher tutorials and updates to the E-Verify User Manual. Even without changes to E-Verify, DHS reserves the right to require employers to take mandatory refresher tutorials.
5. DHS agrees to provide to the Employer a notice, which indicates the Employer's participation in E-Verify. DHS also agrees to provide to the Employer anti-discrimination notices issued by the Office of Special Counsel for Immigration-Related Unfair Employment Practices (OSC), Civil Rights Division, U.S. Department of Justice.
6. DHS agrees to issue each of the Employer's E-Verify users a unique user identification number and password that permits them to log in to E-Verify.
7. DHS agrees to safeguard the information the Employer provides, and to limit access to such information to individuals responsible for the verification process, for evaluation of E-Verify, or to such other persons or entities as may be authorized by applicable law. Information will be used only to verify the accuracy of Social Security numbers and employment eligibility, to enforce the INA and Federal criminal laws, and to administer Federal contracting requirements.
8. DHS agrees to provide a means of automated verification that provides (in conjunction with SSA verification procedures) confirmation or tentative nonconfirmation of employees' employment eligibility within three Federal Government work days of the initial inquiry.
9. DHS agrees to provide a means of secondary verification (including updating DHS records) for employees who contest DHS tentative nonconfirmations and photo mismatch tentative nonconfirmations. This provides final confirmation or nonconfirmation of the employees' employment eligibility within 10 Federal Government work days of the date of referral to DHS, unless DHS determines that more than 10 days may be necessary. In such cases, DHS will provide additional verification instructions.

ARTICLE III

REFERRAL OF INDIVIDUALS TO SSA AND DHS

A. REFERRAL TO SSA

1. If the Employer receives a tentative nonconfirmation issued by SSA, the Employer must print the notice as directed by E-Verify. The Employer must promptly notify employees in private of the finding and provide them with the notice and letter containing information specific to the employee's E-Verify

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case. The Employer also agrees to provide both the English and the translated notice and letter for employees with limited English proficiency to employees. The Employer agrees to provide written referral instructions to employees and instruct affected employees to bring the English copy of the letter to the SSA. The Employer must allow employees to contest the finding, and not take adverse action against employees if they choose to contest the finding, while their case is still pending.

2. The Employer agrees to obtain the employee's response about whether he or she will contest the tentative nonconfirmation as soon as possible after the Employer receives the tentative nonconfirmation. Only the employee may determine whether he or she will contest the tentative nonconfirmation.
3. After a tentative nonconfirmation, the Employer will refer employees to SSA field offices only as directed by E-Verify. The Employer must record the case verification number, review the employee information submitted to E-Verify to identify any errors, and find out whether the employee contests the tentative nonconfirmation. The Employer will transmit the Social Security number, or any other corrected employee information that SSA requests, to SSA for verification again if this review indicates a need to do so.
4. The Employer will instruct the employee to visit an SSA office within eight Federal Government work days. SSA will electronically transmit the result of the referral to the Employer within 10 Federal Government work days of the referral unless it determines that more than 10 days is necessary.
5. While waiting for case results, the Employer agrees to check the E-Verify system regularly for case updates.
6. The Employer agrees not to ask the employee to obtain a printout from the Social Security Administration number database (the Numident) or other written verification of the SSN from the SSA.

B. REFERRAL TO DHS

1. If the Employer receives a tentative nonconfirmation issued by DHS, the Employer must promptly notify employees in private of the finding and provide them with the notice and letter containing information specific to the employee's E-Verify case. The Employer also agrees to provide both the English and the translated notice and letter for employees with limited English proficiency to employees. The Employer must allow employees to contest the finding, and not take adverse action against employees if they choose to contest the finding, while their case is still pending.
2. The Employer agrees to obtain the employee's response about whether he or she will contest the tentative nonconfirmation as soon as possible after the Employer receives the tentative nonconfirmation. Only the employee may determine whether he or she will contest the tentative nonconfirmation.
3. The Employer agrees to refer individuals to DHS only when the employee chooses to contest a tentative nonconfirmation.
4. If the employee contests a tentative nonconfirmation issued by DHS, the Employer will instruct the

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employee to contact DHS through its toll-free hotline (as found on the referral letter) within eight Federal Government work days.

5. If the Employer finds a photo mismatch, the Employer must provide the photo mismatch tentative nonconfirmation notice and follow the instructions outlined in paragraph 1 of this section for tentative nonconfirmations, generally.
6. The Employer agrees that if an employee contests a tentative nonconfirmation based upon a photo mismatch, the Employer will send a copy of the employee's Form I-551, Form I-766, U.S. Passport, or passport card to DHS for review by:
 - a. Scanning and uploading the document, or
 - b. Sending a photocopy of the document by express mail (furnished and paid for by the employer).
7. The Employer understands that if it cannot determine whether there is a photo match/mismatch, the Employer must forward the employee's documentation to DHS as described in the preceding paragraph. The Employer agrees to resolve the case as specified by the DHS representative who will determine the photo match or mismatch.
8. DHS will electronically transmit the result of the referral to the Employer within 10 Federal Government work days of the referral unless it determines that more than 10 days is necessary.
9. While waiting for case results, the Employer agrees to check the E-Verify system regularly for case updates.

ARTICLE IV SERVICE PROVISIONS

A. NO SERVICE FEES

1. SSA and DHS will not charge the Employer for verification services performed under this MOU. The Employer is responsible for providing equipment needed to make inquiries. To access E-Verify, an Employer will need a personal computer with Internet access.

ARTICLE V MODIFICATION AND TERMINATION

A. MODIFICATION

1. This MOU is effective upon the signature of all parties and shall continue in effect for as long as the SSA and DHS operates the E-Verify program unless modified in writing by the mutual consent of all parties.
2. Any and all E-Verify system enhancements by DHS or SSA, including but not limited to E-Verify checking against additional data sources and instituting new verification policies or procedures, will be covered under this MOU and will not cause the need for a supplemental MOU that outlines these changes.

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B. TERMINATION

1. The Employer may terminate this MOU and its participation in E-Verify at any time upon 30 days prior written notice to the other parties.
2. Notwithstanding Article V, part A of this MOU, DHS may terminate this MOU, and thereby the Employer's participation in E-Verify, with or without notice at any time if deemed necessary because of the requirements of law or policy, or upon a determination by SSA or DHS that there has been a breach of system integrity or security by the Employer, or a failure on the part of the Employer to comply with established E-Verify procedures and/or legal requirements. The Employer understands that if it is a Federal contractor, termination of this MOU by any party for any reason may negatively affect the performance of its contractual responsibilities. Similarly, the Employer understands that if it is in a state where E-Verify is mandatory, termination of this by any party MOU may negatively affect the Employer's business.
3. An Employer that is a Federal contractor may terminate this MOU when the Federal contract that requires its participation in E-Verify is terminated or completed. In such cases, the Federal contractor must provide written notice to DHS. If an Employer that is a Federal contractor fails to provide such notice, then that Employer will remain an E-Verify participant, will remain bound by the terms of this MOU that apply to non-Federal contractor participants, and will be required to use the E-Verify procedures to verify the employment eligibility of all newly hired employees.
4. The Employer agrees that E-Verify is not liable for any losses, financial or otherwise, if the Employer is terminated from E-Verify.

ARTICLE VI PARTIES

- A. Some or all SSA and DHS responsibilities under this MOU may be performed by contractor(s), and SSA and DHS may adjust verification responsibilities between each other as necessary. By separate agreement with DHS, SSA has agreed to perform its responsibilities as described in this MOU.
- B. Nothing in this MOU is intended, or should be construed, to create any right or benefit, substantive or procedural, enforceable at law by any third party against the United States, its agencies, officers, or employees, or against the Employer, its agents, officers, or employees.
- C. The Employer may not assign, directly or indirectly, whether by operation of law, change of control or merger, all or any part of its rights or obligations under this MOU without the prior written consent of DHS, which consent shall not be unreasonably withheld or delayed. Any attempt to sublicense, assign, or transfer any of the rights, duties, or obligations herein is void.
- D. Each party shall be solely responsible for defending any claim or action against it arising out of or related to E-Verify or this MOU, whether civil or criminal, and for any liability wherefrom, including (but not limited to) any dispute between the Employer and any other person or entity regarding the applicability of Section 403(d) of IIRIRA to any action taken or allegedly taken by the Employer.
- E. The Employer understands that its participation in E-Verify is not confidential information and may be disclosed as authorized or required by law and DHS or SSA policy, including but not limited to,

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Congressional oversight, E-Verify publicity and media inquiries, determinations of compliance with Federal contractual requirements, and responses to inquiries under the Freedom of Information Act (FOIA).

F. The individuals whose signatures appear below represent that they are authorized to enter into this MOU on behalf of the Employer and DHS respectively. The Employer understands that any inaccurate statement, representation, data or other information provided to DHS may subject the Employer, its subcontractors, its employees, or its representatives to: (1) prosecution for false statements pursuant to 18 U.S.C. 1001 and/or; (2) immediate termination of its MOU and/or; (3) possible debarment or suspension.

G. The foregoing constitutes the full agreement on this subject between DHS and the Employer.

To be accepted as an E-Verify participant, you should only sign the Employer's Section of the signature page. If you have any questions, contact E-Verify at 1-888-464-4218.

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Approved by:

Employer Indigo Community Development District	
Name (Please Type or Print) Darren De Santis	Title
Signature Electronically Signed	Date 01/29/2021
Department of Homeland Security – Verification Division	
Name (Please Type or Print) USCIS Verification Division	Title
Signature Electronically Signed	Date 01/29/2021

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Information Required for the E-Verify Program	
Information relating to your Company:	
Company Name	Indigo Community Development District
Company Facility Address	475 West Town Place Saint Augustine, FL 32092
Company Alternate Address	
County or Parish	SAINT JOHNS
Employer Identification Number	650575192
North American Industry Classification Systems Code	925
Parent Company	
Number of Employees	1 to 4
Number of Sites Verified for	1

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Are you verifying for more than 1 site? If yes, please provide the number of sites verified for in each State:

FLORIDA 1 site(s)

Company ID Number: 1636204

Information relating to the Program Administrator(s) for your Company on policy questions or operational problems:

Name Kelly Adams
Phone Number (865) 717 - 7700
Fax Number
Email Address kadams@gmstnn.com

Name Darren A De Santis
Phone Number (954) 721 - 8681 ext. 208
Fax Number
Email Address ddesantis@gmssf.com

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SIXTH ORDER OF BUSINESS

**AGREEMENT WITH THE VOLUSIA COUNTY
PROPERTY APPRAISER
FOR THE UTILIZATION OF THE UNIFORM METHOD OF
COLLECTION OF NON-AD VALOREM ASSESSMENTS**

This Agreement with the Volusia County Property Appraiser for the Utilization of the Uniform Method of Collection of Non-Ad Valorem Assessments (“Agreement”) is made and entered into by and between the Indigo Community Development District (“Authority”), a local government as such term is defined in § 197.3632, (or as defined in § 163.08(2)(a) for Pace Program implementation), Florida Statutes, and the **Volusia County Property Appraiser**.

WHEREAS, the Local Government wants to levy, collect, and enforce its non-ad valorem assessments utilizing the uniform method for the levy, collection, and enforcement of its non-ad valorem assessments, as provided for in §§ 197.3632 and 197.3635, Florida Statutes (“Uniform Method”); and, if applicable, § 163.08 (“PACE Program”); and

WHEREAS, pursuant to § 197.3632(2), Florida Statutes, and Rule 12D-18.004(2), Florida Administrative Code, the Local Government must enter into an agreement with the Property Appraiser to provide for the reimbursement of the necessary administrative costs incurred in the utilization of the Uniform Method; and

WHEREAS, Rule 12D-18.004(1), Florida Administrative Code, further requires an agreement between the Local Government and the Property Appraiser governing data assembly and the exchange of information between the Authority and the Property Appraiser; and

WHEREAS, Rule 12D-18.004(1)(c), Florida Administrative Code, requires the Authority to enter into an agreement with the Property Appraiser for each non-ad valorem assessment roll, and each such agreement must comply with the requirements of Rule 12D-18.004; and

WHEREAS, the Authority wants to enter into an agreement with the Property Appraiser for the preparation of the Authority’s non-ad valorem assessment roll in a compatible electronic medium tied to the property identification number, as permitted by Rule 12D-18.004(1)(a), Florida Administrative Code; and

WHEREAS, pursuant to § 197.3632(5)(a), Florida Statutes, the Authority further opts to designate the Property Appraiser as the Authority’s agent for the limited purpose of certifying and submitting the non-ad valorem assessment roll to the County Tax Collector; and

WHEREAS, this Agreement is intended to meet the requirements of both § 197.3632, Florida Statutes, and Rule 12D-18.004, Florida Administrative Code, as such

pertain to the Authority's use of the Uniform Method and the Property Appraiser's administrative duties pursuant thereto.

NOW, THEREFORE, in consideration of the agreements, promises, and covenants set forth herein and other good and valuable consideration, the parties agree as follows:

I. General.

1. **Application.** This Agreement shall apply to the use of the Uniform Method for the non-ad valorem assessment(s) identified in the Authority's duly adopted resolution(s) list attached.

2. **Term.** The term of this Agreement shall commence upon execution by both parties. For the purposes of this Agreement, a tax year shall mean and refer to a calendar year. This Agreement shall remain in effect for subsequent years' assessments and shall terminate (i) automatically once the Assessment is paid in its entirety such that no Assessment amounts need to be assessed or collected in a subsequent year or (ii) as otherwise provided herein or established by law. Pursuant to § 197.3632(6), Florida Statutes, the Local Government may discontinue use of the Uniform Method and terminate this Agreement upon written notice to the Property Appraiser, Tax Collector and the Florida Department of Revenue before January 10 of each tax year. Such notice, upon the receipt thereof by the other party, shall terminate this Agreement. If notice is submitted after January 10 of the current tax year, then the Agreement shall continue to remain in effect for the current tax year; however, the Agreement shall be terminated with respect to the next tax year [e.g., if notice were sent December 1, 2021 (in tax year 2021), termination would be effective for the 2022 tax year; if notice were sent on January 5, 2022 (in tax year 2022), termination would be effective for the 2022 tax year; but, if notice were sent on January 11, 2022 (in tax year 2022), termination would not be effective until the 2023 tax year].

II. Duties of the Property Appraiser.

1. **Information.** Pursuant to § 197.3632(3)(b), Florida Statutes, and annually by June 1st of each year, the Property Appraiser shall provide the Authority by list or compatible electronic medium with the legal description of the properties within the Assessment district together with the property identification numbers and names and addresses of the owners of all such properties. The Property Appraiser shall further provide any other information reasonably needed by the Authority to create, recompute, reconfigure, revise, correct, or otherwise formulate the non-ad valorem assessment rolls as may be agreed to by the Property Appraiser.

2. **Preparation and Submittal of the Non-Ad Valorem Assessment Roll.** Pursuant to Rule 12D-18.004(1)(a), Florida Administrative Code, the Authority hereby names the Property Appraiser as its designee for the limited purposes of (i) preparing the Authority's non-ad valorem assessment roll for the Assessment in a compatible electronic

medium tied to the property identification number and (ii) certifying and submitting, in the name of the city, the non-ad valorem assessment roll to the County Tax Collector by September 15th of each tax year pursuant to § 197.3632(5)(a), Florida Statutes. The Property Appraiser agrees to serve as the Authority's designee for such limited purposes and shall provide such services on behalf of the Authority during the term of this Agreement unless otherwise agreed by the parties in writing. Regardless of the foregoing, the Property Appraiser's preparation of the non-ad valorem assessment roll hereunder shall be preconditioned on the Authority's cooperation with the Property Appraiser in preparing the ad valorem assessment roll and the Authority's timely submittal to the Property Appraiser of the Authority's certified non-ad valorem assessment rate per assessment unit by September 15th of each tax year. Notwithstanding the Property Appraiser's preparation, submittal, or certification of the non-ad valorem assessment roll contemplated herein, the Authority remains solely responsible for ensuring that such certified roll contains no errors or omissions as stated in § 197.3632(5)(a), Florida Statutes, and the Property Appraiser assumes no liability or responsibility for any such errors and omissions.

3. **Software / Data Storage.** The Property Appraiser maintains software, which it will use to edit and store any information provided to the Property Appraiser for use in fulfilling the Property Appraiser's obligations pursuant to this Agreement and its general administration of the Uniform Method pursuant to Chapter 197, Florida Statutes, and Rule 12D-18.004, Florida Administrative Code. The Property Appraiser will store and maintain the Authority's data and related programs in the same manner as he/she maintains and safeguards other Volusia County tax data.

4. **Cooperation.** In addition to the foregoing, the Property Appraiser will make reasonable efforts to assist and accommodate the Authority's creation of a non-ad valorem assessment roll, cooperate with the Authority and the Tax Collector to implement the Uniform Method pursuant to and consistent with Chapter 197, Florida Statutes, including §§ 197.3632 and 197.3635 thereof, and make available the Property Appraiser's methodology and data used to calculate the per unit cost described in Article IV of this Agreement.

III. Duties of the Authority.

1. **Non-Ad Valorem Assessment.** The Authority warrants that the Assessment(s) to which this Agreement applies is valid, lawfully imposed, and duly levied by the Authority on the properties subject thereto. The Authority further agrees to post the non-ad valorem assessment(s) for each parcel on the non-ad valorem assessment roll in a manner such that the assessment roll is free of errors and omissions.

2. **Reimbursement.** Each year, the Authority shall pay to the Property Appraiser the necessary administrative costs of collection incurred by the Property Appraiser in the administration of the Assessment pursuant to Article IV (titled "Payment of Administrative Costs") of this Agreement.

3. **TRIM Notice.** The Authority shall cooperate with the Property Appraiser in the preparation and delivery of the Truth in Millage Notice as provided for in § 200.069, Florida Statutes, and agrees to timely notify the Property Appraiser of the Authority's proposed non ad valorem assessment rate per unit and the taxpayer contact information that will be displayed on such notice. Notice of the proposed or adopted non-ad valorem assessment must be included in such notice as set forth in § 200.069(10), Florida Statutes.

4. **Certification of the Non-Ad Valorem Assessment Rate.** By September 15th of each tax year, the Authority shall submit to the Property Appraiser the certified non-ad valorem assessment rate per unit to the Property Appraiser, unless the assessment is to be collected for a period of more than one year or is to be amortized over a number of years, in which case, the Authority shall specify such and comply with the requirements of § 197.3632(6), Florida Statutes, as may be amended or transferred. The Property Appraiser shall not be liable for any delays or failure to prepare, certify, or submit the Authority's non-ad valorem assessment roll or to otherwise implement the Uniform Method with regard to the Assessment if the Authority (i) fails to timely submit such certified non-ad valorem assessment rate (ii) provides an incorrect rate, or (iii) provides a rate in a corrupted format or a format that cannot be accessed or read by the Property Appraiser.

5. **Changes, Modifications, and Corrections.** The Authority shall designate and authorize a person or entity other than the Property Appraiser who will receive and process any request for changes, modifications, or corrections to the non-ad valorem assessment roll and, if necessary, file with the Property Appraiser an appropriate certificate of correction.

6. **Additional Information.** If the Authority determines that the information supplied by the Property Appraiser pursuant to Article II, § 1. Information of this Agreement is insufficient for the Authority's purposes; the Authority shall obtain further information from other sources.

7. **Coordination.** The Authority shall cooperate with the Property Appraiser to implement the Uniform Method pursuant to and consistent with applicable state law and any relevant regulations duly promulgated by the Florida Department of Revenue.

IV. Payment of Administrative Costs.

1. **Per Unit Charge.** The Property Appraiser's charge to the Authority for the units assessed pursuant to the Assessment for the 2021 tax year and for each year thereafter unless otherwise adjusted shall be seventy-seven cents (77¢) per assessment unit, which per unit charge constitutes the actual cost of collecting the non-ad valorem assessment to the Property Appraiser's office as described in § 197.3632(2), Florida Statutes, and Rule 12D-18.004(2), Florida Administrative Code. Because such per unit charge is the actual cost to the Property Appraiser of administering the Assessment

pursuant to the Uniform Method, such charge shall be subject to unilateral adjustment by the Property Appraiser on an annual basis to account for fluctuations in such cost.

2. **Adjustments.** If the Property Appraiser, after review of his/her operations and relevant data, determines the charge should be either increased or decreased, he/she shall send written notice to the Authority of the adjustment. If notice is sent prior to January 10th of the current tax year, the adjustment shall be effective within the current tax year. Otherwise, such notice shall be effective in the next tax year.

3. **Challenges.** If the Authority believes the charge does not reflect the actual cost of the administrative services provided by the Property Appraiser pursuant to this Agreement or otherwise violates § 197.3632(2), Florida Statutes, the Authority may, within 10 (ten) days of its receipt of such notice, send a notice to the Property Appraiser objecting to the adjustment, which notice shall include a concise summary of the reason(s) as to why the Authority is objecting and a request for a meeting with the Property Appraiser to reconsider the adjustment. Failure to request such meeting shall be deemed a waiver of the Authority's right to challenge the adjustment. If requested, the meeting shall be scheduled within twenty (20) days of the receipt of such request. The Property Appraiser shall render a final decision regarding the change within ten (10) days following such meeting or such other time as may be agreed upon by the Authority and the Property Appraiser. Such final decision shall be binding as to both parties and constitute final agency action.

4. **Payment.** The Authority agrees that the payment due pursuant to this Agreement may be withheld by the Volusia County Tax Collector from the revenue collected from the Assessment and transferred to the Property Appraiser. If such withhold does not occur or insufficient Assessment revenue is collected to reimburse the Property Appraiser pursuant to this Agreement, the Property Appraiser may invoice the Authority for payment of any deficiency pursuant to the applicable provisions of Part VII of Chapter 218, Florida Statutes.

V. Miscellaneous.

1. **Indemnification.** The Authority agrees to indemnify, defend, and hold harmless the Volusia County Property Appraiser and Tax Collector from and against any claims, sanctions, costs, or damages imposed against or incurred by the Property Appraiser or Tax Collector, including, but not limited to, attorney's fees or costs, which claims, sanctions, costs, or damages arise from (i) any act or omission committed by the Authority in adopting, administering, levying, or enforcing the Assessment, (ii) any defect in the Assessment itself, (iii) any challenge regarding the validity or legality of the Assessment, or (iv) any defect in the certified non-ad valorem assessment roll submitted to the Property Appraiser pursuant to § 197.3632(5)(a), Florida Statutes.

2. **Entire Agreement.** This Agreement embodies the whole understanding of the parties. There are no promises, terms conditions, or obligations other than those

contained herein, and this Agreement shall supersede all previous communications, representations, or agreements, either verbal or written, between the parties hereto.

3. **Amendment.** Unless otherwise expressly provided herein, any alteration, variation, modification, extension, renewal, or waiver of the provisions of this Agreement shall be valid only when reduced to writing, duly authorized and signed by all parties.

4. **Notices.** All notices or other communications hereunder shall be in writing and shall be deemed duly given if delivered in person or sent certified or registered mail, return receipt requested, first class, postage prepaid, and addressed as follows:

IF TO AUTHORITY:

James Perry
Indigo Community Development District
475 West Town Place, Suite 114
St. Augustine, Florida 32092

WITH COPY TO:

Katie Buchanan
Hopping Green & Sams
119 S. Monroe Street, Suite 300
Tallahassee, Florida 32301

IF TO PROPERTY APPRAISER:

Larry Bartlett, JD, CFA
Volusia County Property Appraiser
123 West Indiana Avenue, Rm 102
DeLand, FL 32720

WITH COPY TO:

Amy Rodgerson
Special Projects Coordinator
123 West Indiana Avenue, Rm 102
DeLand, FL 32720

5. **Construction – Governing Law.** This Agreement is intended to complement the statutes and regulations pertaining to the Uniform Method and shall be construed together with the applicable provisions of § 197.3632, Florida Statutes and Rule 12D-18.004, Florida Administrative Code, or any successor statutes or rules, as such may be amended or supplemented from time to time. If this Agreement is entered for the purpose of implementing the PACE program pursuant to § 163.08, Florida Statutes, then this Agreement shall be construed together with the applicable provisions thereof, including any successor statutes or rules implemented pursuant thereto, as such may be amended or supplemented from time to time. Any duly adopted statutes or regulations pertaining to the Uniform Method and the administration thereof shall (i) govern those items not specifically covered herein and (ii) are hereby incorporated by reference. If any terms or conditions of this Agreement conflict with duly enacted statutes or adopted regulations pertaining to the Uniform Method, or if applicable, the PACE Program, such statutes or regulations shall govern to the extent any such conflict exists.

6. **Sovereign Immunity.** Regardless of anything set forth in this section or any other part of this Agreement to the contrary, each party expressly retains all rights, benefits and immunities of the doctrine of sovereign immunity in accordance with § 768.28, Florida Statutes, and nothing in this Agreement shall be deemed as a waiver of the doctrine of sovereign immunity or any of the limits of liability of either party beyond any statutory limited waiver of immunity or those limits of liability which may have been or

may be adopted by the Florida Legislature. Nothing in this Agreement shall be read or otherwise interpreted to require or otherwise allow the indemnification of one party for the negligent acts of the other in contravention of § 768.28, Florida Statutes, nor shall anything in this Agreement inure to the benefit of any third party for the purpose of allowing any claim against either party, which would otherwise be barred under the doctrine of sovereign immunity or by operation of law.

IN WITNESS WHEREOF, the parties have executed this Agreement with the Volusia County Property Appraiser for the Utilization of the Uniform Method of Collection of Non-Ad Valorem Assessments on the day and year written below.

ATTEST:

INDIGO COMMUNITY DEVELOPMENT
DISTRICT

_____ Date _____
_____ Date _____

By: _____ Date _____
Chairman

ATTEST:

PROPERTY APPRAISER
COUNTY OF VOLUSIA, FLORIDA

_____ Date _____
_____ Date _____

By: _____ Date _____
Larry Bartlett
Property Appraiser
Volusia County, Florida

NINTH ORDER OF BUSINESS

Indigo

Community Development District

Summary of Invoices

January 19, 2021 to March 15, 2021

Fund	Date	Check No.'s	Amount
General Fund	1/22/21	4688	\$ 43,232.00
	1/29/21	4689-4691	\$ 4,387.65
	2/5/21	4692-4698	\$ 21,027.79
	2/12/21	4699-4700	\$ 4,455.81
	2/22/21	4701-4704	\$ 49,490.55
	3/3/21	4705-4709	\$ 15,404.97
			\$ 137,998.77
Payroll	<u>January 2021</u>		
	Donald Parks	50562	\$ 184.70
	John McCarthy	50563	\$ 184.70
	Mark McCommon	50564	\$ 159.70
	Robert Welsh	50565	\$ 164.70
		\$ 693.80	
			\$ 138,692.57

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
1/22/21	00160	1/01/21	25979	202101	330-53800-46200			MTHLY GROUNDS MAINT JAN21	*	34,907.00		
		1/01/21	25979	202101	320-53800-46200			MTHLY GROUNDS MAINT JAN21	*	4,200.00		
		1/01/21	25979	202101	330-53800-46600			PRESS.WASH 4 MONUMENTS	*	525.00		
		1/01/21	25979	202101	330-53800-47000			MTHLY OAK TRIMMING JAN21	*	3,600.00		
TEAM ROUNDTREE, INC.											43,232.00	004688
1/29/21	00015	1/01/21	PI-A5353	202101	330-53800-46800			LAKE/WETLAND SRVCS-JAN21	*	3,163.00		
		1/01/21	PI-A5355	202101	320-53800-46800			LAKE/WETLAND SRVCS-JAN21	*	396.55		
SOLITUDE LAKE MANAGEMENT LLC											3,559.55	004689
1/29/21	00165	1/01/21	1102	202101	300-15500-10000			OFFICE LEASE FEB21	*	500.00		
C.L.O. MANAGEMENT LLC											500.00	004690
1/29/21	00130	1/17/21	8442224	202101	320-53800-49000			RENT STORAGE 01/17-02/16	*	164.05		
		1/17/21	8442224	202101	330-53800-49000			RENT STORAGE 01/17-02/16	*	164.05		
WILLIAMS SCOTSMAN, INC.											328.10	004691
2/05/21	00034	1/29/21	18313399	202101	330-53800-46000			RPLC 4TREELGHT/PIPE/CRFLX	*	465.00		
		1/29/21	18313400	202101	330-53800-46000			LOCAT/RPLC JUNCT.BOX/WIRE	*	2,530.00		
COURTEAUX ELECTRIC, INC.											2,995.00	004692
2/05/21	00005	1/26/21	7-257-32	202101	310-51300-42000			DELIVERY 01/21/21	*	31.88		
		2/02/21	7-264-77	202101	310-51300-42000			DELIVERY 01/21/21	*	26.44		
FEDEX											58.32	004693
2/05/21	00093	2/01/21	219	202102	310-51300-34000			MANAGEMENT FEES FEB21	*	4,708.33		
		2/01/21	219	202102	310-51300-35100			INFORMATION TECH FEB21	*	333.33		
		2/01/21	219	202102	310-51300-31300			DISSEMINATION FEE FEB21	*	258.33		
		2/01/21	219	202102	310-51300-51000			OFFICE SUPPLIES	*	20.00		

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CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
2/01/21		219	COPIES	202102	310	51300	42500			*	86.10		
GOVERNMENTAL MANAGEMENT SERVICES												5,406.09	004694
2/05/21	00010	1/31/21	120098	202012	310	51300	31500			*	1,329.00		
AMENDED CMPLNT/AUDIT LTTR													
HOPPING GREEN & SAMS												1,329.00	004695
2/05/21	00031	1/31/21	6338	202101	330	53800	46000			*	506.38		
LPGA MTHLY REPAIRS/MAINT.													
1/31/21		6338		202101	320	53800	46000			*	45.00		
I-95 TSTING/RPLCING BULBS													
SKY'S THE LIMIT HANDYMAN SVCS, INC.												551.38	004696
2/05/21	00159	1/31/21	13121	202101	330	53800	12000			*	2,650.00		
SITE MGMT SERVICES-JAN21													
SOLARIS MANAGEMENT INC.												2,650.00	004697
2/05/21	00160	1/05/21	26008	202101	320	53800	46100			*	2,030.00		
INST.5FITTING/20PVC/25FILL													
1/08/21		26014		202101	320	53800	46100			*	822.00		
INST.3DC TIMER/3SOLENOIDS													
1/22/21		26017		202101	320	53800	46600			*	1,200.00		
I.GOLF DRIVE-STUMP GRIND													
2/01/21		26043		202102	330	53800	46900			*	3,986.00		
CONSRV.EASE.MAINT.UDRBRSH													
TEAM ROUNTREE, INC.												8,038.00	004698
2/12/21	00017	1/18/21	3667199	202101	310	51300	48000			*	366.60		
NOT.OF MEETING 01/27/21													
DAYTONA BEACH NEWS-JOURNAL												366.60	004699
2/12/21	00117	1/25/21	6014982	202101	310	51300	32300			*	4,089.21		
FY21 TRUST.FEES.SER99A&B													
US BANK												4,089.21	004700
2/22/21	00015	2/01/21	PI-A5485	202102	330	53800	46800			*	3,163.00		
LAKE/WETLAND SRVC-FEB21													
2/01/21		PI-A5487		202102	320	53800	46800			*	396.55		
LAKE/WETLAND SRVCS-FEB21													
SOLITUDE LAKE MANAGEMENT LLC												3,559.55	004701
2/22/21	00148	2/15/21	3494-02-	202102	310	51300	31200			*	450.00		
ARBITRAGE-SERIES 2005													
AMERICAN MUNICIPAL TAX-EXEMPT												450.00	004702

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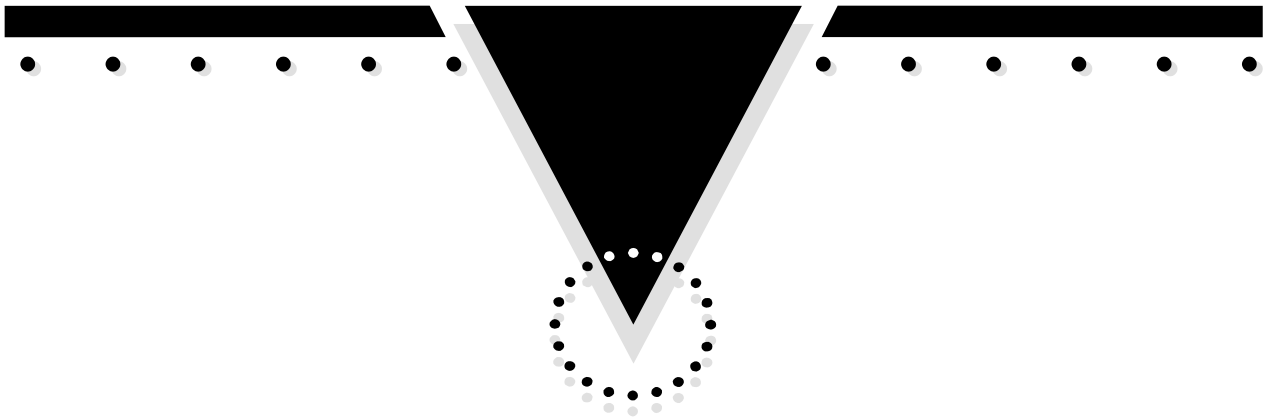
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2/22/21	00165	2/01/21 1105	202102 300-15500-10000	OFFICE LEASE MAR21	*	500.00	
				C.L.O. MANAGEMENT LLC			500.00 004703
2/22/21	00160	2/01/21 26044	202102 330-53800-46200	MTHLY GROUNDS MAINT FEB21	*	34,907.00	
		2/01/21 26044	202102 320-53800-46200	MTHLY GROUNDS MAINT FEB21	*	4,200.00	
		2/01/21 26044	202102 330-53800-46600	PRESS.WASH 4 MONUMENTS	*	525.00	
		2/01/21 26044	202102 330-53800-47000	MTHLY OAK TRIMMING FEB21	*	3,600.00	
		2/11/21 26096	202102 330-53800-46100	INST.SLIP FIX/FITTING/SOD	*	610.00	
		2/11/21 26097	202102 330-53800-46100	INST.SCRUB.VALVE/FIT/CNCT	*	464.00	
		2/12/21 26100	202102 330-53800-63100	PLNT RPLCMNT-INTERSECTION	*	675.00	
				TEAM ROUNTREE, INC.			44,981.00 004704
3/03/21	00010	2/28/21 120620	202101 310-51300-31500	REV.PLAT/ANN.AUDIT/TRUEUP	*	686.50	
		2/28/21 120621	202101 310-51300-31500	PRP/ATTEND BRD MTG/CONFER	*	1,200.00	
		2/28/21 120622	202101 310-51300-49300	PRP/ATTEND STATUS CALL	*	140.00	
				HOPPING GREEN & SAMS			2,026.50 004705
3/03/21	00159	2/26/21 22621	202102 330-53800-12000	SITE MGMT SERVICES-FEB21	*	2,650.00	
				SOLARIS MANAGEMENT INC.			2,650.00 004706
3/03/21	00160	2/16/21 26102	202102 330-53800-46100	RPLC TIMER/DECODER/MODULE	*	1,621.50	
		2/20/21 26106	202102 320-53800-46100	RPLC POP UP/INST.SLIP FIX	*	465.95	
		2/22/21 26108	202102 320-53800-46100	RPLC CTRL VALVE/SLIP FIX	*	462.00	
		2/23/21 26109	202102 330-53800-63100	RPLC 198-3.GAL IXORA	*	2,475.00	
				TEAM ROUNTREE, INC.			5,024.45 004707
3/03/21	00130	2/17/21 8521976	202102 320-53800-49000	RENT STORAGE 02/17-03/16	*	164.05	
		2/17/21 8521976	202102 330-53800-49000	RENT STORAGE 02/17-03/16	*	164.05	
				WILLIAMS SCOTSMAN, INC.			328.10 004708
				INDI INDIGO			TVISCARRA

CHECK DATE	VEND#INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK..... AMOUNT #
3/08/21	00093	3/01/21 220	202103 310-51300-34000	MANAGEMENT FEES MAR21	*	4,708.33	
		3/01/21 220	202103 310-51300-35100	INFORMATION TECH MAR21	*	333.33	
		3/01/21 220	202103 310-51300-31300	DISSEMINATION FEE MAR21	*	258.33	
		3/01/21 220	202103 310-51300-51000	OFFICE SUPPLIES	*	.48	
		3/01/21 220	202103 310-51300-42000	POSTAGE	*	6.83	
		3/01/21 220	202103 310-51300-42500	COPIES	*	17.10	
		3/01/21 220	202103 310-51300-41000	TELEPHONE	*	51.52	
GOVERNMENTAL MANAGEMENT SERVICES							5,375.92 004709
TOTAL FOR BANK A						137,998.77	
TOTAL FOR REGISTER						137,998.77	

INDI INDIGO

TVISCARRA

TENTH ORDER OF BUSINESS



Indigo Community Development District

Unaudited Financial Reporting
February 28, 2021



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Indigo
Community Development District
 Combined Balance Sheet
 As of February 28, 2021

Assets	Governmental Funds			Account Groups		Totals
	General	Debt Service	Capital Projects	General Fixed Assets	General Long-Term Debt	(memorandum only) 2021
Cash	\$86,455	---	---	---	---	\$86,455
Assessment Receivable	\$3,000	---	---	---	---	\$3,000
Prepaid Expense	\$500	---	---	---	---	\$500
Investments						
Custodial Operating Account	\$32,414	---	---	---	---	\$32,414
State Board of Administration - Operating	\$170,563	---	---	---	---	\$170,563
State Board of Administration - Reserve	\$2,149,528	---	---	---	---	\$2,149,528
Series 1999A						
Reserve Account	---	\$80,675	---	---	---	\$80,675
Revenue Account	---	\$93,000	---	---	---	\$93,000
Construction	---	---	\$148,229	---	---	\$148,229
Series 1999C						
Reserve Account	---	\$59,586	---	---	---	\$59,586
Revenue Account	---	\$679,927	---	---	---	\$679,927
Redemption Account	---	\$339	---	---	---	\$339
Remedial Expenditure	---	\$0	---	---	---	\$0
Series 2005						
Reserve Account	---	\$60,206	---	---	---	\$60,206
Escrow Deposit Fund	---	\$9,848	---	---	---	\$9,848
Prepayment Account	---	\$1,978	---	---	---	\$1,978
Revenue Account	---	\$917,640	---	---	---	\$917,640
Remedial Expenditure	---	\$0	---	---	---	\$0
Fixed Assets	---	---	---	\$8,305,270	---	\$8,305,270
Amount Available/Long-Term Debt	---	---	---	---	\$1,903,200	\$1,903,200
Amount to be Provided/Long Term Debt 1999A	---	---	---	---	\$421,325	\$421,325
Amount to be Provided/Long Term Debt 1999C	---	---	---	---	\$5,920,148	\$5,920,148
Amount to be Provided/Long Term Debt 2005	---	---	---	---	\$4,980,327	\$4,980,327
Total Assets	\$2,442,460	\$1,903,200	\$148,229	\$8,305,270	\$13,225,000	\$26,024,159
Liabilities						
Accounts Payable	\$12,029	---	---	---	---	\$12,029
Accrued Principal Payment 1999C	---	\$1,255,000	---	---	---	\$1,255,000
Accrued Interest Payment 1999C	---	\$5,075	---	---	---	\$5,075
Accrued Principal Payment 2005	---	\$630,000	---	---	---	\$630,000
Accrued Interest Payment 2005	---	\$2,143,019	---	---	---	\$2,143,019
Bonds Payable 1999A	---	---	---	---	\$595,000	\$595,000
Bonds Payable 1999C	---	---	---	---	\$6,660,000	\$6,660,000
Bonds Payable 2005	---	---	---	---	\$5,970,000	\$5,970,000
Fund Equity, Other Credits						
Investments in General Fixed Assets	---	---	---	\$8,305,270	---	\$8,305,270
Fund Balances						
Restricted for Debt Service 1999A/B	---	\$173,675	---	---	---	\$173,675
Restricted for Debt Service 1999C	---	(\$520,223)	---	---	---	(\$520,223)
Restricted for Debt Service 2005	---	(\$1,783,346)	---	---	---	(\$1,783,346)
Restricted for Capital Projects 1999A/B	---	---	\$148,229	---	---	\$148,229
Assigned for General Fund	\$300,000	---	---	---	---	\$300,000
Unassigned General Fund	\$2,130,431	---	---	---	---	\$2,130,431
Total Liabilities, Fund Equity	\$2,442,460	\$1,903,200	\$148,229	\$8,305,270	\$13,225,000	\$26,024,159

INDIGO COMMUNITY DEVELOPMENT DISTRICT

GENERAL FUND

Statement of Revenues & Expenditures As of February 28, 2021

	General Fund Budget	Prorated Budget 2/28/21	Actual 2/28/21	Variance
REVENUES:				
Maintenance Assessments	\$639,785	\$308,025	\$308,025	\$0
City of Daytona Funding	\$8,100	\$0	\$0	\$0
Interest Income	\$25,000	\$10,417	\$1,994	(\$8,422)
TOTAL REVENUES	\$672,885	\$318,442	\$310,020	(\$8,422)
EXPENDITURES:				
ADMINISTRATIVE:				
Supervisor Fees	\$12,000	\$5,000	\$2,800	\$2,200
FICA Expense	\$918	\$383	\$214	\$168
Engineering	\$5,000	\$2,083	\$0	\$2,083
Attorney	\$32,000	\$13,333	\$8,202	\$5,131
Annual Audit	\$5,000	\$5,000	\$5,000	\$0
Arbitrage	\$1,350	\$1,350	\$1,350	\$0
Trustee	\$14,000	\$4,089	\$4,089	\$0
Dissemination Agent	\$3,100	\$1,292	\$1,292	\$0
Special Assessment Roll Preparation	\$20,000	\$20,000	\$20,000	\$0
Management Fees	\$56,500	\$23,542	\$23,542	\$0
Information Technology	\$4,000	\$1,667	\$1,667	\$0
Telephone	\$300	\$125	\$19	\$106
Postage	\$1,500	\$625	\$402	\$223
Insurance	\$20,300	\$20,300	\$20,944	(\$644)
Printing & Binding	\$1,750	\$729	\$329	\$400
Legal Advertising	\$2,500	\$1,042	\$1,253	(\$211)
Other Current Charges	\$1,000	\$417	\$338	\$78
Office Supplies	\$350	\$146	\$80	\$66
Foreclosure Costs	\$0	\$0	\$280	(\$280)
Dues, Licenses, Subscriptions	\$175	\$175	\$175	\$0
Office Expense	\$6,000	\$2,500	\$2,500	\$0
TOTAL ADMINISTRATIVE	\$187,743	\$103,797	\$94,476	\$9,321
FIELD:				
Operating Expenses I-95				
Landscape Maintenance	\$50,400	\$21,000	\$21,000	(\$0)
Landscape Contingency	\$2,000	\$833	\$1,200	(\$367)
Irrigation Repairs & Maintenance	\$10,000	\$4,167	\$3,780	\$387
Mowing	\$8,100	\$3,375	\$0	\$3,375
Lakes	\$5,336	\$2,223	\$2,329	(\$106)
Plant Replacement & Annuals	\$8,000	\$3,333	\$0	\$3,333
Utilities	\$18,000	\$7,500	\$2,775	\$4,725
Repairs	\$10,000	\$4,167	\$220	\$3,947
Miscellaneous	\$2,000	\$833	\$787	\$46
Operating Expenses I-95	\$113,836	\$47,432	\$32,092	\$15,340

INDIGO COMMUNITY DEVELOPMENT DISTRICT

GENERAL FUND Statement of Revenues & Expenditures

	General Fund Budget	Prorated Budget 2/28/21	Actual 2/28/21	Variance
Operating Expenses Community Wide				
Site Manager	\$31,800	\$13,250	\$13,250	\$0
Landscape Maintenance	\$418,884	\$174,535	\$174,535	\$0
Landscape Contingency	\$26,912	\$11,213	\$5,814	\$5,399
Irrigation Repairs & Maintenance	\$30,000	\$12,500	\$9,725	\$2,775
Lakes	\$37,956	\$15,815	\$12,652	\$3,163
Plant Replacement & Annuals	\$35,000	\$14,583	\$13,040	\$1,543
Utilities	\$45,000	\$18,750	\$12,881	\$5,869
Repairs	\$65,972	\$27,488	\$10,763	\$16,725
Stormwater System	\$3,750	\$1,563	\$0	\$1,563
Sidewalks	\$3,000	\$1,250	\$0	\$1,250
Miscellaneous	\$15,000	\$6,250	\$12,918	(\$6,668)
Conservation Easement Maintenance	\$47,832	\$19,930	\$19,930	\$0
Tree Trimming	\$43,200	\$18,000	\$18,000	\$0
Pressure Washing	\$17,000	\$7,083	\$0	\$7,083
Operating Expenses Community Wide	\$821,306	\$342,211	\$303,507	\$38,703
TOTAL FIELD	\$935,142	\$389,643	\$335,599	\$54,043
TOTAL EXPENDITURES	\$1,122,885	\$493,439	\$430,075	\$63,364
EXCESS REVENUES/ (EXPENDITURES) AND OTHER SOURCES	(\$450,000)	----	(\$120,055)	----
FUND BALANCE - BEGINNING	\$450,000	----	\$2,550,486	----
FUND BALANCE - ENDING	\$0	----	\$2,430,431	----

**INDIGO
COMMUNITY DEVELOPMENT DISTRICT**

DEBT SERVICE FUND

Series 1999A

Statement of Revenues & Expenditures

As of February 28, 2021

	Debt Service Budget	Prorated Budget 2/28/21	Actual 2/28/21	Variance
REVENUES:				
Special Assessments	\$79,064	\$67,594	\$67,594	\$0
Interest Income	\$0	\$0	\$3	\$3
TOTAL REVENUES	\$79,064	\$67,594	\$67,597	\$3
EXPENDITURES:				
Interest Expense - 11/01	\$20,825	\$20,825	\$20,825	\$0
Principal Expense - 5/01	\$35,000	\$0	\$0	\$0
Interest Expense - 5/01	\$20,825	\$0	\$0	\$0
TOTAL EXPENDITURES	\$76,650	\$20,825	\$20,825	\$0
OTHER SOURCES/(USES)				
Other Debt Service Costs	\$0	\$0	\$0	\$0
TOTAL OTHER	\$0	\$0	\$0	\$0
EXCESS REVENUES/ (EXPENDITURES) AND OTHER SOURCES	\$2,414	----	\$46,772	----
FUND BALANCE - BEGINNING	\$46,977	----	\$126,903	----
FUND BALANCE - ENDING	\$49,391	----	\$173,675	----

Fund Balance Calculation

Reserve Account	\$80,675
Revenue Account	\$93,000
Total Series 1999A Funds Available	<u>\$173,675</u>

INDIGO COMMUNITY DEVELOPMENT DISTRICT

DEBT SERVICE FUND

Series 1999C

Statement of Revenues & Expenditures

As of February 28, 2021

REVENUES:

	Debt Service Budget	Prorated Budget 2/28/21	Actual 2/28/21	Variance
Special Assessments - Tax Collector	\$567,166	\$269,325	\$269,325	\$0
Interest Income	\$2,500	\$1,042	\$28	(\$1,014)
Other Income Source	\$371,184	\$0	\$0	\$0
TOTAL REVENUES	\$940,850	\$270,367	\$269,353	(\$1,014)

EXPENDITURES:

Debt Service Obligation	\$940,850	\$233,100	\$233,100	\$0
TOTAL EXPENDITURES	\$940,850	\$233,100	\$233,100	\$0

OTHER SOURCES/(USES)

Other Debt Service Costs	\$0	\$0	(\$28,016)	(\$28,016)
TOTAL OTHER	\$0	\$0	(\$28,016)	(\$28,016)

EXCESS REVENUES

(EXPENDITURES) AND OTHER SOURCES	\$0	----	\$8,237	----
FUND BALANCE - BEGINNING	\$0	----	(\$528,460)	----
FUND BALANCE - ENDING	\$0	----	(\$520,223)	----

Fund Balance Calculation

Reserve Account	\$59,586
Revenue Account	\$679,927
Redemption Account	\$339
Remedial Expenditure	\$0
Accrued Interest Payable	(\$5,075)
Accrued Principal Payable	(\$1,255,000)
Total Series 1999C Funds Available	(\$520,223)

**INDIGO
COMMUNITY DEVELOPMENT DISTRICT**

DEBT SERVICE FUND

Series 2005

Statement of Revenues & Expenditures

As of February 28, 2021

	Debt Service Budget	Prorated Budget 2/28/21	Actual 2/28/21	Variance
REVENUES:				
Special Assessments - Tax Collector	\$268,908	\$75,878	\$75,878	\$0
Interest Income	\$2,500	\$1,042	\$40	(\$1,002)
Other Income Source	\$306,580	\$0	\$0	\$0
TOTAL REVENUES	\$577,988	\$76,919	\$75,917	(\$1,002)
EXPENDITURES:				
Debt Service Obligation	\$577,988	\$0	\$0	\$0
TOTAL EXPENDITURES	\$577,988	\$0	\$0	\$0
OTHER SOURCES/(USES)				
Other Debt Service Costs	\$0	\$0	(\$18,807)	(\$18,807)
TOTAL OTHER	\$0	\$0	(\$18,807)	(\$18,807)
EXCESS REVENUES (EXPENDITURES) AND OTHER SOURCES	\$0	---	\$57,110	---
FUND BALANCE - BEGINNING	\$0	---	(\$1,840,456)	---
FUND BALANCE - ENDING	\$0	---	(\$1,783,346)	---

Fund Balance Calculation

Reserve Account	\$60,206
Escrow Deposit Fund	\$9,848
Prepayment Account	\$1,978
Revenue Account	\$917,640
Remedial Expenditure	\$0
Accrued Interest Payable	(\$2,143,019)
Accrued Principal Payable	(\$630,000)
Total Series 2005 Funds Available	<u>(\$1,783,346)</u>

INDIGO COMMUNITY DEVELOPMENT DISTRICT

CAPITAL PROJECTS FUND

Series 1999A

Statement of Revenues & Expenditures

As of February 28, 2021

	Capital Projects Budget	Prorated Budget 2/28/21	Actual 2/28/21	Variance
<u>REVENUES:</u>				
Interest Income	\$0	\$0	\$3	\$3
TOTAL REVENUES	\$0	\$0	\$3	\$3
<u>EXPENDITURES:</u>				
Capital Outlay	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0
EXCESS REVENUES (EXPENDITURES)	\$0	\$0	\$3	\$3
FUND BALANCE - BEGINNING	\$0	----	\$148,226	----
FUND BALANCE - ENDING	\$0	----	\$148,229	----

INDIGO COMMUNITY DEVELOPMENT DISTRICT

Month to Month Income Statement FY2021

	October	November	December	January	February	March	April	May	June	July	August	September	Total
REVENUES:													
Maintenance Assessments	\$0	\$37,540	\$238,775	\$16,369	\$15,341	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$308,025
City of Daytona Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest Income	\$607	\$430	\$350	\$340	\$267	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,994
TOTAL REVENUES	\$607	\$37,970	\$239,125	\$16,710	\$15,608	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$310,020
EXPENDITURES:													
ADMINISTRATIVE:													
Supervisor Fees	\$1,000	\$1,000	\$0	\$0	\$800	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,800
FICA Expense	\$77	\$77	\$0	\$0	\$61	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$214
Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Attorney	\$2,423	\$2,564	\$1,329	\$1,887	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,202
Annual Audit	\$0	\$3,000	\$2,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000
Arbitrage	\$0	\$0	\$900	\$0	\$450	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,350
Trustee	\$0	\$0	\$0	\$4,089	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,089
Dissemination Agent	\$258	\$258	\$258	\$258	\$258	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,292
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	\$4,708	\$4,708	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,542
Information Technology	\$333	\$333	\$333	\$333	\$333	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,667
Telephone	\$0	\$0	\$0	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19
Postage	\$244	\$83	\$9	\$65	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$402
Insurance	\$20,944	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,944
Printing & Binding	\$117	\$62	\$64	\$0	\$86	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$329
Legal Advertising	\$439	\$0	\$448	\$367	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,253
Other Current Charges	\$97	\$65	\$58	\$68	\$51	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$338
Office Supplies	\$18	\$21	\$21	\$0	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$80
Foreclosure Costs	\$140	\$0	\$0	\$140	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$280
Dues, Licenses, Subscriptions	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175
Office Expense	\$500	\$500	\$500	\$500	\$500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,500
TOTAL ADMINISTRATIVE	\$51,472	\$12,672	\$10,629	\$12,435	\$7,268	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$94,476

INDIGO COMMUNITY DEVELOPMENT DISTRICT

Month to Month Income Statement FY2021

FIELD:

Operating Expenses I-95

	October	November	December	January	February	March	April	May	June	July	August	September	Total
Landscape Maintenance	\$4,200	\$4,200	\$4,200	\$4,200	\$4,200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21,000
Landscape Contingency	\$0	\$0	\$0	\$1,200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,200
Irrigation Repairs & Maintenance	\$0	\$0	\$0	\$2,852	\$928	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,780
Mowing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lakes	\$743	\$397	\$397	\$397	\$397	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,329
Plant Replacement & Annuals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities	\$115	\$120	\$1,397	\$1,144	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,775
Repairs	\$45	\$85	\$45	\$45	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$220
Miscellaneous	\$131	\$164	\$164	\$164	\$164	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$787
OPERATING EXPENSES I-95	\$5,234	\$4,965	\$6,202	\$10,002	\$5,689	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$32,092

Operating Expenses Community Wide

	October	November	December	January	February	March	April	May	June	July	August	September	Total
Site Manager	\$2,650	\$2,650	\$2,650	\$2,650	\$2,650	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,250
Landscape Maintenance	\$34,907	\$34,907	\$34,907	\$34,907	\$34,907	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$174,535
Landscape Contingency	\$525	\$1,464	\$2,775	\$525	\$525	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,814
Irrigation Repairs & Maintenance	\$2,085	\$4,393	\$552	\$0	\$2,696	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,725
Lakes	\$0	\$3,163	\$3,163	\$3,163	\$3,163	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,652
Plant Replacement & Annuals	\$5,165	\$210	\$4,515	\$0	\$3,150	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,040
Utilities	\$2,526	\$2,459	\$2,516	\$2,811	\$2,570	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,881
Repairs	\$3,661	\$896	\$2,704	\$3,501	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,763
Stomwater 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
Miscellaneous	\$1,881	\$6,569	\$4,139	\$164	\$164	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,918
Conservation Easement Maintenance	\$3,986	\$3,986	\$3,986	\$3,986	\$3,986	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,930
Tree Trimming	\$3,600	\$3,600	\$3,600	\$3,600	\$3,600	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18,000
Pressure Washing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OPERATING EXPENSES COMMUNITY WIDE	\$60,986	\$64,297	\$65,507	\$55,307	\$57,411	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$303,507

TOTAL EXPENDITURES

	\$117,692	\$81,934	\$82,339	\$77,743	\$70,367	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$430,075
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EXCESS REVENUES/ (EXPENDITURES)

	(\$117,085)	(\$43,963)	\$156,786	(\$61,034)	(\$54,759)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$120,055)
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**INDIGO COMMUNITY DEVELOPMENT DISTRICT
ASSESSMENT RECEIPTS - FY2021**

TAX COLLECTOR

UNITS

NET TAX ROLL ASSESSED	4,579.28	\$ 639,778.96	\$ 79,064.20	\$ 567,166.29	\$ 268,908.34	\$ 1,554,917.79
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TAX ROLL RECEIVED	RECEIPTS	O&M	1999A	1999C	2005A	REVENUE
						-
11/18/20	\$ 38,373.31	\$ 16,684.98	\$ 3,368.79	\$ 17,336.93	\$ 982.61	\$ 38,373.31
11/22/20	\$ 49,071.98	\$ 20,854.88	\$ 5,133.02	\$ 19,420.29	\$ 3,663.79	\$ 49,071.98
12/2/20	\$ 70,301.48	\$ 28,614.87	\$ 7,989.09	\$ 26,369.94	\$ 7,327.58	\$ 70,301.48
12/9/20	\$ 344,498.16	\$ 149,267.40	\$ 31,313.05	\$ 129,263.11	\$ 34,654.60	\$ 344,498.16
12/17/20	\$ 136,554.14	\$ 60,892.59	\$ 14,000.03	\$ 45,309.52	\$ 16,352.00	\$ 136,554.14
1/5/21	\$ 22,562.50	\$ 9,027.06	\$ 2,141.43	\$ 8,224.76	\$ 3,169.25	\$ 22,562.50
1/14/21	\$ 8,663.64	\$ 3,304.02	\$ 984.95	\$ 3,306.30	\$ 1,068.37	\$ 8,663.64
1/25/21	\$ 10,023.15	\$ 4,038.31	\$ 960.53	\$ 4,454.79	\$ 569.52	\$ 10,023.15
2/5/21	\$ 4,761.76	\$ 1,786.73	\$ 614.21	\$ 2,073.12	\$ 287.70	\$ 4,761.76
2/17/21	\$ 36,011.85	\$ 13,554.17	\$ 1,089.12	\$ 13,566.44	\$ 7,802.12	\$ 36,011.85
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
						\$ -

TOTAL TAX ROLL RECEIVED	\$ 720,821.97	\$ 308,025.01	\$ 67,594.22	\$ 269,325.20	\$ 75,877.54	\$ 720,821.97
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BALANCE DUE TAX ROLL	\$ 331,753.95	\$ 11,469.98	\$ 297,841.09	\$ 193,030.80	\$ 834,095.82
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PERCENT COLLECTED	48.15%	85.49%	47.49%	28.22%	46.36%
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