

INDIGO COMMUNITY
DEVELOPMENT DISTRICT

AUGUST 25, 2021

AGENDA PACKAGE

Indigo

Community Development District

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

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

August 19, 2021

Board of Supervisors
Indigo Community
Development District

Dear Board Members:

A special meeting of the Board of Supervisors of the Indigo Community Development District will be held Wednesday, August 25, 2021 at 1:00 p.m. at the Holiday Inn Daytona Beach, LPGA Blvd, 137 Automall Circle, Daytona Beach, Florida. Following is the advance agenda for the meeting:

- I. Roll Call
- II. Public Comment (Limited to 3 minutes per person)
- III. Approval of Minutes of the July 28, 2021 Special Meeting
- IV. Consideration of Penalty Relief on 1999C and 2005 Delinquent Bonds for Parcel 5233-00-00-0140
- V. Public Hearing for the Purpose of Adopting the Fiscal Year 2022 Budget
 - A. Consideration of Resolution 2021-05, Relating to Annual Appropriations and Adopting the Budget for Fiscal Year 2022
 - B. Consideration of Resolution 2021-06, Imposing Special Assessments and Certifying an Assessment Roll for Fiscal Year 2022
- VI. Consideration of Designating a Regular Meeting Schedule for Fiscal Year 2022
- 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 July 31, 2021
- XI. Next Scheduled Meeting – Wednesday, September 22, 2021 at 1:00 p.m. at the Holiday Inn Daytona LPGA Boulevard, 137 Automall Circle, Daytona Beach, Florida
- XII. Adjournment

Enclosed under the third order of business is a copy of the minutes of the July 28, 2021 meeting for your review and approval.

The fourth order of business is consideration of penalty relief on 1999C and 2005 delinquent bonds for parcel 5233-00-00-0140. An estoppel letter regarding this parcel is enclosed for your review.

The fifth order of business is the public hearing for the purpose of adopting the Fiscal Year 2022 budget. Copies of the budget and resolutions 2021-05 and 2021-06 are enclosed for your review and approval.

The sixth order of business is consideration of designating a regular meeting schedule for Fiscal Year 2022. The proposed meeting schedule is enclosed for your review.

Enclosed are the check register and financial statements.

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

Sincerely,

James Perry
James A. Perry
District Manager

AGENDA

Indigo

Community Development District

Agenda

Wednesday
August 25, 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

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MINUTES

INDIGO
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Indigo Community Development District was held Wednesday, July 28, 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
Mark McCommon	Vice Chairman
Robert E. Welsh	Assistant Secretary
Kevin Kilian	Assistant Secretary
Ken Workowski	Assistant Secretary

Also Present were:

James Perry	District Manager
Katie Buchanan	District Counsel
Kurt von der Osten	Field Operations Manager
Jamie Rountree	Team Rountree
Sete Zare	MBS Capital Markets, LLC
Lo Etienne	Bond Counsel 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

**Consideration of Financing Matters for Series
2021 Bonds**

A. Supplemental Assessment Methodology Report

Mr. Perry stated included in the agenda package is the supplemental assessment methodology report. We had issued a master report related to the units that were being developed with this bond issue. This report is a supplemental to that and it reflects what we expect to be close to final numbers for market conditions with this bond issue. There were a couple changes to Table 3 and Table 4, the amounts changed slightly, and I will read those into the record. Under

Table 3 the amounts for the 113 units in the 40–49-foot lots instead of being \$742 annual debt service it would be \$728 and the gross per unit annual debt service would be \$774 versus \$789 that is included in the package now. For the 50–59-foot lots instead of \$928 net annual it would be \$909 and the gross amount instead of \$987 would be \$968. Those numbers also flow through to Table 4 in the same amount. There is just a little bit of movement in regard to those numbers.

This will be a new bond issue and it only applies to these 195 lots that are being developed, not your individual lots so the debt is only placed on those units.

Ms. Buchanan stated we are going to ask that you approve this today in substantial form because that will enable us to attach it in the bond marketing packet as the PLOM and then we will get final pricing and interest rates and Jim will do some minor adjustments to true up the numbers to make sure they match what the deal actually is. We will bring that back and adopt it in a supplemental assessment resolution concurrent with the pre-closing, we will get everything approved, sign the documents and fund the bonds.

On MOTION by Mr. Welsh seconded by Mr. Workowski with all in favor the supplemental assessment methodology report was approved in substantial form.

B. Delegation Resolution 2021-04

- 1. Fifth Supplemental Indenture**
- 2. Bond Purchase Contract**
- 3. Preliminary Limited Offering Memorandum**
- 4. Continuing Disclosure Agreement**

Mr. Perry stated next is the delegation resolution 2021-04, which includes a number of items that will be attached.

Ms. Buchanan stated your bond counsel is on the phone and they are the ones who will issue the opinion to the district that the bonds are going to be tax-exempt, which is what we need to ensure that the investors will feel comfortable purchasing the bonds. The delegation resolution approves the broad parameters of the bonds that are going to be issued. The bonds are authorized in an amount not to exceed \$3,750,000 and they can be spent on the costs of the 2021 project. Section 2 authorizes the chair or secretary of the board of supervisors or if any of those are not available, the vice chair or other assistant secretaries to sign the indenture and any other documents

that are helpful or necessary in connection with the issuance of the bonds. Section 3 indicates that the bonds are going to be dated, have interest payment dates and such maturities as provided in the indenture, which is attached. Section 4 adopts the form of indenture in substantial form.

Behind tab 1 is the supplemental indenture, which is essentially the agreement between the CDD and the bank in connection with the issuance and use of the bonds. If you were to look at the table of contents you would see the term of the bonds are authorized, the redemption of the bonds, how the accounts are going to be set up, the liability and responsibilities of the trustee and the additional covenants of the district and it is going to be the district's obligation to enforce the collection of these bonds should payments not be made and that would typically be done via foreclosure on unplatted land or via the tax bill on platted land. We are going to require enforcement of a completion agreement, which means the developer is going to sign to finish the project that we are funding and a true-up agreement, which is if they don't plat the number of units they intend to plat, the developer will be responsible for paying the difference. The sizing of these bonds is based on anticipated number of units and if somehow they come in 10 units short it is not going to be the district's obligation to fill that void, it would be the developer's obligation.

Section 5 of the resolution authorizes MBS, the underwriter, to negotiate the sale for the district. Section 6 identifies the purchase contract, which is the contract we will enter into with MBS that will articulate the details of the bond. Section 7 authorizes the preliminary offering memorandum that is also attached as an exhibit and this is what potential purchasers will review and is an information guide to someone who is interested in purchasing these bonds. Section 8 authorizes the district and makes it responsible for continuing disclosure obligations. As part of the reporting process the district has annual responsibilities to provide information to bondholders. Section 10 requires the district to apply the proceeds to the costs of the 2021 project.

Mr. McCommon asked when are they anticipating drawing on these bonds?

Ms. Buchanan stated I don't know. I think the construction contract is underway.

Ms. Zare stated they are going to plat very quickly. We finalize a couple of details in the bond and look to post and as soon as we close on the bonds they should be able to draw on some of those funds.

Mr. McCommon stated then that would be sometime this year.

Ms. Zare responded yes.

On MOTION by Mr. Kilian seconded by Mr. McCarthy with all in favor Resolution 2021-04 was approved.

FOURTH ORDER OF BUSINESS**Approval of the Minutes of the May 12, 2021 Meeting**

On MOTION by Mr. McCommon seconded by Mr. Welsh with all in favor the minutes of the May 12, 2021 meeting were approved as presented.

FIFTH ORDER OF BUSINESS**Discussion of INA Group Bondholder Settlement and O&M**

Mr. Perry stated item five is discussion of INA Group bondholder settlement in regard to the 1999C Bonds and the 2005 Bonds and also the operations and maintenance. There is a copy of this in front of you. We have talked over the documents with most of the board on individual calls so you would have a background in regard to this. There are seven parcels involved and Bryant Miller & Olive have been working with the bondholders and the landowner. The landowner is undertaking a wetlands review of those parcels and has made a determination based on that, that there were approximately 411 assessment units out of 751 that could be developed on those parcels so there is a reduction of about 340 units. Some of you weren't on this board, but in 2014 the board had undertaken an engineering firm to review of all the delinquent parcels that had been undeveloped and at that time England Thims & Miller did that review and based on their review they came up with the 751 units. Right now, the landowner is undertaking a more extensive review of the wetlands and our understanding is that the proposed settlement with the bondholders has been agreed to in form and they are looking for the board in regard to the delinquent O&M from 2010 and 2011, which totals \$175,000, if you add interest and penalties to that it would be another \$230,000 a total of about \$406,000 owed on these parcels. The proposal is that the landowner will pay the past due O&M based on the reduced units of 411 and interest and penalties be waived. That is basically consistent with what they are working out with the bondholders and in regard to you and the O&M you would receive about \$96,000. In regard to the bondholders there is approximately a \$4 million write off they are looking at for interest, penalties and principal related to the reduction in units. The bondholder, however, under their conceptual agreement if they build more than the 411 units then the additional units will pay the same debt and annual assessment as currently in place. There might be an uptick for them but for you there is no true-up such as that.

If you approve the O&M it is finalized at this point. If there would be more than 411 units going forward after they plat, we will charge them but there is no catchup if you will.

Mr. McCommon asked has the agreement been finalized?

Ms. Buchanan stated it has not, it will come back at your next board meeting. We spoke with Ken Artin, who has been working with the developer and he didn't have enough time to get it in your hands.

Mr. McCommon stated I meant the bondholders.

Ms. Buchanan stated I think the bondholders have agreed. It is what I would call a handshake deal, they won't sign anything until we sign.

Mr. Perry asked what do you need them to approve?

Ms. Buchanan stated at this point I think Ken brings it back.

SIXTH ORDER OF BUSINESS

Discussion of the Fiscal Year 2022 Budget

Mr. Perry stated item six is a placeholder for the fiscal year 2022 budget. As we have discussed before when we do the public hearing on the budget we will have more updated actual numbers than we have today. The settlement will play into that and I think we mentioned that we would be looking at a reduction in assessments again this year as we have done in prior years.

SEVENTH ORDER OF BUSINESS

Staff Reports

A. District Counsel

There being none, the next item followed.

B. District Engineer

There being none, the next item followed.

C. District Manager

There being none, the next item followed.

D. Field Operational Manager

Mr. von der Osten stated in wrapping up of the road work on Champions we are in the process of breaking out the invoices right now, mainly electrical repairs with Courteaux and P&S

Paving and the city on reimbursements. We spent just over \$7,000 in repairs at this point on lights and junction boxes. They do have some money budgeted for reimbursement. A few of these repairs would eventually be required anyway for us and they did make that point. I just mentioned to them that we were not planning on doing them this year in this budget so that argument doesn't really fly. I will keep the board posted on that. They will address the paver entrance as a separate project down the road. They were eliminated for budget reasons. They wanted to pull them out but the bids came back extremely high to pull them out and rebuild the sub base and repave it with stamped concrete. They haven't ruled that out, it just didn't make it into this project.

Mr. Welsh stated there are some people here who want to ask about the lakes in Centennial. If you want to bring up those concerns, maybe Kurt can answer them.

Ms. Roy stated I am representing Centennial. It is not just regarding the lakes, since we switched over to Juniper from Rountree we have areas that are touched by Rountree, Juniper and the golf course. Right now, we have all three pointing at each other saying it is yours and not ours. We are trying to find out who has responsibility so we can get areas cut that aren't getting cut. We have two ponds when you come into Centennial on the left-hand side and the grass is not getting cut it is on the wooded side not where the homes are. Before Rountree used to cut over there and now they are not. We are not sure how people would even get back in there to cut but it used to get cut and now it is not. The area when you turn into Centennial on the right hand side you have golf course, common area, what might be considered Centennial so there can be weeks that nobody touches it because no one is really sure whose property that is. If we could get some guidance that would be great.

Mr. von der Osten stated I can go to the Volusia County Property Appraiser's website and those parcels will all be identified by owner and boundaries. I can print that off, color code it.

Ms. Roy stated we were told to come here today because that would be available so we can get an idea.

Mr. von der Osten stated I would not be able to walk there and tell you who owns what. I would need to go by the property appraiser's information then I can come out and do a field walk. I can scan the information and email it to you.

EIGHTH ORDER OF BUSINESS

Supervisors	Requests	and	Audience
Comments			

There being none, the next item followed.

NINTH ORDER OF BUSINESS

Approval of Check Register

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

TENTH ORDER OF BUSINESS

Financial Statements as of June 30, 2021

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

ELEVENTH ORDER OF BUSINESS

**Next Scheduled Meeting – August 25, 2021 at
1:00 p.m. @ Holiday Inn**

Mr. Perry stated the next scheduled meeting is August 25, 2021 at 1:00 p.m. in the same location.

On MOTION by Mr. Kilian seconded by Mr. Welsh with all in favor the meeting adjourned at 1:30 p.m.

Secretary/Assistant Secretary

Chairman/Vice Chairman

FOURTH ORDER OF BUSINESS

Governmental Management Services, LLC

475 West Town Place, Suite 114
St. Augustine, Florida 32092
Phone: 904-940-5850

May 14, 2021

Via Email

SVN Alliance Commercial Real Estate Advisors
Attn: Carl Lentz
carl.lentz@svn.com

RE: **Indigo Community Development District** (the "District") – South Section
Parcel: 33 – TBD LPGA BLVD,
Daytona Beach, FL 32124
Volusia County Parcel ID 5233-00-00-0140 ("Property")
Current Owner VOLUSIA RIDGEWOOD LLC

Per your request the Indigo Community Development District is providing this estoppel letter, including payoff amounts, in connection with the Property identified above. The Property listed above has been assigned (**34**) (**Single Family**) **Assessment Units** per the District's April 2, 2014 *Supplemental Special Assessment Methodology Reports for the Capital Improvement Revenue Bonds, Series 1999C and Series 2005* ("Methodologies").

This Property is subject to (2) Bond Issues, Series 1999C Bond Debt, maturing May 1, 2030 and Series 2005 Bond Debt maturing May 1, 2036 ("Bonds"). Both Bonds are secured by annual debt service assessments equal to the Bonds' annual principal and interest payment ("Debt Service Assessments"). **This Property is subject to a Foreclosure Complaint filed by the District.** Pursuant to Florida Statute 170.10, upon default in payment of Debt Service Assessments due April 1, 2012, the whole Assessment, with interest and penalties thereon, shall immediately become due and payable and subject to foreclosure.

The total amount due for the Series 1999C Debt is \$ **57,926.16**. This amount is comprised of the current principal balance of the Series 1999C Bonds related to this Property of \$ 19,895.69, accrued interest at 7% of \$ 14,379.94, as well as penalties of 1% per month accrued on the past due balances pursuant to Section 170.09, Florida Statutes of \$ 23,650.54. Interest is through the next Bond Call date of 11/1/21 and penalties are through 6/1/21, please note that there are significant amounts of accrued interest and penalties on Bond balances prior to restructure as well as balances post restructure.

The total amount due for the Series 2005 Debt is \$ **201,470.88**. This amount is comprised of the current principal balance of the Series 2005 Bonds related to this Property of \$ 61,154.41, accrued interest at 5.75% of \$ 46,451.13, as well as penalties of 1% per month accrued on the past due balances pursuant to Section 170.09, Florida Statutes of \$ 93,865.34. Interest is through the next Bond Call date of 11/1/21 and penalties are through 6/1/21, please note that there are significant amounts of accrued interest and penalties on Bond balances prior to restructure as well as balances post restructure.

Parcel 33 5-14-21

In addition to the Debt Service Assessments, the Property is subject to annual Operations and Maintenance Assessments ("O&M Assessments"). The O&M Assessments are subject to change from year to year pending the annual adopted budget and will continue for the life of the District. Fiscal Years 2012-2021 O&M Assessments were placed on the 2011-2020 Volusia County Property Tax bills associated with the above referenced Property for collection. Please contact the Volusia County Property Tax Collector's office for total amounts due for fiscal years 2012-2021 (property tax years 2011-2020). For the current fiscal year 2021 (10/1/20 - 9/30/21) the O&M Assessment is \$ 2,471.46 and is collected via the 2020 Volusia County Property Tax bill associated with this Property.

Landowners within each Assessment Area are responsible for completing the Development Program as outlined in the Methodologies. If a landowner does not build the units set forth in the Methodologies, the landowner will be required to make a density reduction payment equal to the remaining par debt per unit multiplied by the difference between the Development Units built and the number of units specified in Methodologies upon platting. Landowner will be responsible for Operations and Maintenance assessments specified in the Development Program and Budget until the following fiscal year.

Please take notice that the District is unable to accept partial late payments without the express consent of the trustee on behalf of bondholders.

There is a **\$150** processing fee payable to **Governmental Management Services, LLC** for this estoppel letter which can be mailed to the address above.

Should you have any questions regarding the above, please feel free to call.

Sincerely,



Sheryl Fulks

Assessment Roll Administrator

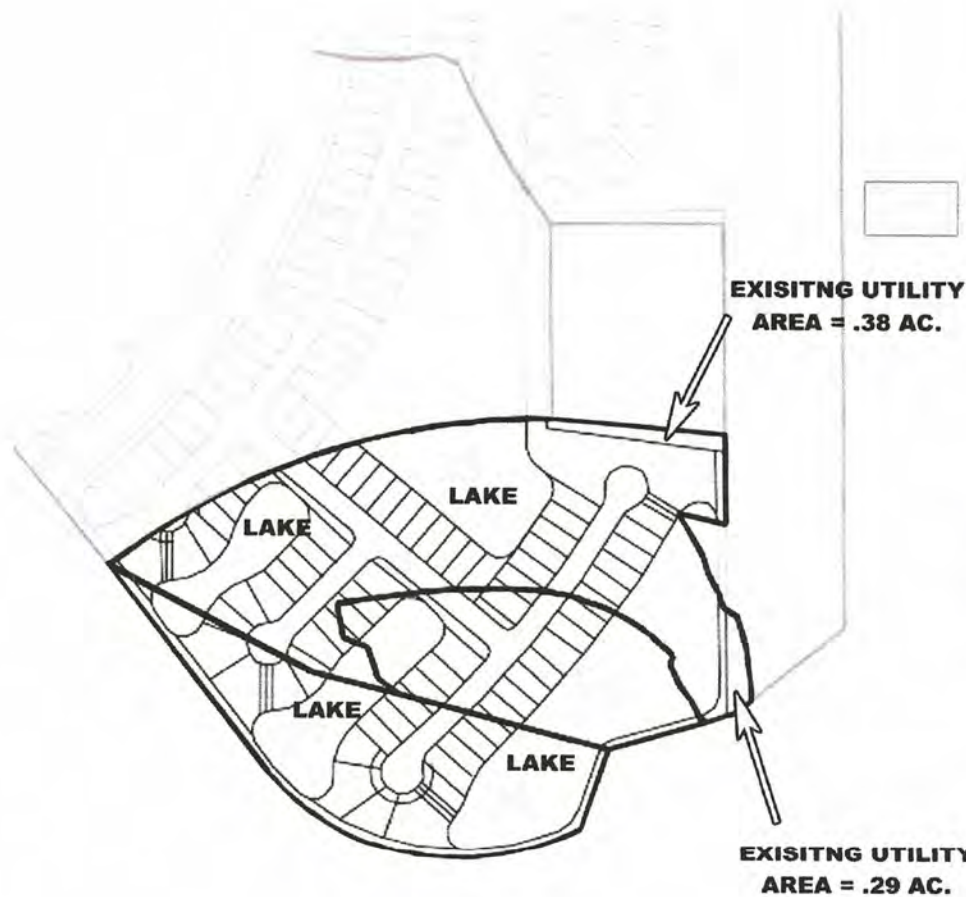
For the Indigo Community Development District

Attachments:

Engineering Development Plan for this Property per the *District's Status Report for the Series 1999C and 2005 Bonds for Community Wide Improvements of the North & South Assessment Areas*, Dated April 2, 2014

Notice of Lis Pendens

PARCELS 26,27,33,34



SITE DATA:

TOTAL ACRES = 29.15 AC

TOTAL LAKES = 11.33 AC

TOTAL UNITS = 66 LOTS - MINIMUM 50'X120' LOT

UTILITY AREA = .67 AC.

**WETLAND
TOTAL**

**IMPACTED ACREAGE
0 AC**

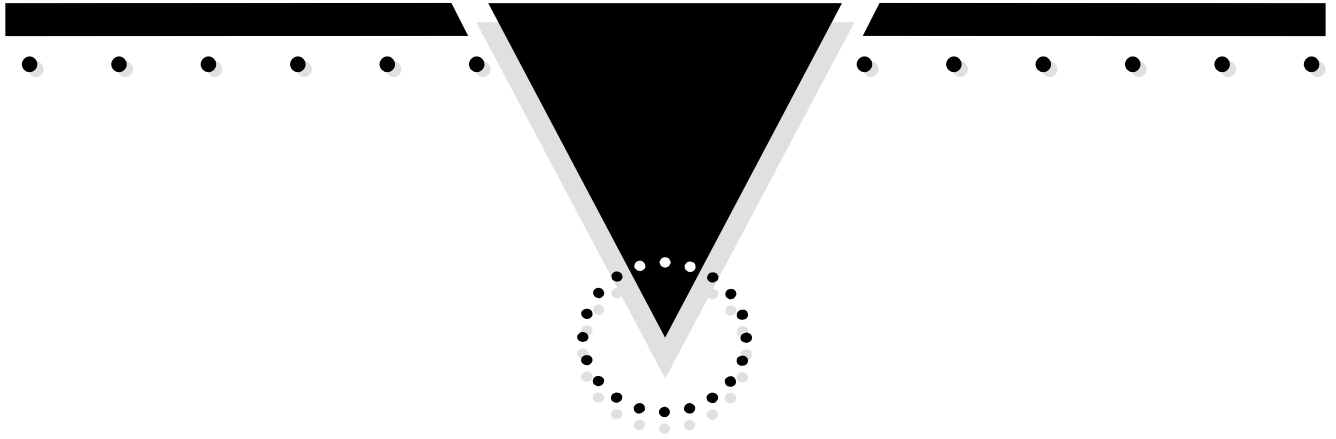
**TOTAL ACREAGE
(WITHIN PARCEL)
0 AC**

NOT TO SCALE

Note: This land plan and/or rendering is conceptual and is subject to review, change and approval by several governmental agencies to meet environmental, technical and other standards. This plan was completed based on limited information, therefore all acreage figures are unofficial and are subject to change.

ETM
England-Thim & Miller, Inc.
VISION • EXPERIENCE • RESULTS

FIFTH ORDER OF BUSINESS



Indigo Community Development District

**Approved Budget
FY 2022**



INDIGO
Community Development District
FY2022 Approved Budget

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GENERAL FUND BUDGET

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DEBT SERVICE FUND BUDGET

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** Series 2005	Page 15

ADDITIONAL SCHEDULE

** Comparison of Assessments Approved for FY2022	Page 16
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Indigo

Community Development District

General Fund Operating & Maintenance

Description	Adopted Budget FY2021	Actual Thru 7/31/21	Projected Next 2 Months	Total as of 9/30/21	Approved Budget FY2022
Revenues					
Maintenance Assessments	\$639,785	\$659,093	\$0	\$659,093	\$576,274
Interest Income	\$25,000	\$3,198	\$652	\$3,850	\$3,000
I-95 City of Daytona Funding	\$8,100	\$0	\$8,100	\$8,100	\$8,100
Miscellaneous Income	\$0	\$92	\$0	\$92	\$0
Carry Forward Surplus	\$450,000	\$0	\$0	\$0	\$550,000
Total Revenues	\$1,122,885	\$662,383	\$8,752	\$671,135	\$1,137,374
Expenditures					
<i>Administrative</i>					
Supervisor Fees	\$12,000	\$5,600	\$2,000	\$7,600	\$12,000
FICA Expense	\$918	\$428	\$153	\$581	\$918
Engineering	\$5,000	\$0	\$500	\$500	\$5,000
Attorney	\$32,000	\$15,641	\$9,359	\$25,000	\$32,000
Annual Audit	\$5,000	\$5,000	\$0	\$5,000	\$5,100
Arbitrage	\$1,350	\$1,350	\$0	\$1,350	\$1,350
Trustee Fees	\$14,000	\$4,089	\$4,853	\$8,942	\$14,000
Dissemination Agent	\$3,100	\$2,583	\$517	\$3,100	\$3,100
Special Assessment Roll Services	\$20,000	\$20,000	\$0	\$20,000	\$20,000
Management Fees	\$56,500	\$47,083	\$9,417	\$56,500	\$56,500
Information Technology	\$4,000	\$3,333	\$667	\$4,000	\$2,800
Website Administration	\$0	\$0	\$0	\$0	\$1,200
Telephone	\$300	\$71	\$29	\$100	\$300
Postage	\$1,500	\$724	\$526	\$1,250	\$1,500
Insurance	\$20,300	\$20,944	\$0	\$20,944	\$23,050
Printing & Binding	\$1,750	\$646	\$500	\$1,146	\$1,750
Legal Advertising	\$2,500	\$2,258	\$242	\$2,500	\$2,500
Other Current Charges	\$1,000	\$1,063	\$137	\$1,200	\$1,000
Office Supplies	\$350	\$122	\$53	\$175	\$350
Foreclosure Costs	\$0	\$1,143	\$357	\$1,500	\$0
Annual District Filing Fee	\$175	\$175	\$0	\$175	\$175
Office Expense	\$6,000	\$5,000	\$1,000	\$6,000	\$6,000
Administrative Expenses	\$187,743	\$137,255	\$30,309	\$167,564	\$190,593
<i>Maintenance Expenses I-95</i>					
Landscape Maintenance	\$50,400	\$42,000	\$8,400	\$50,400	\$50,400
Landscape Contingency	\$2,000	\$2,600	\$400	\$3,000	\$3,500
Irrigation Repairs & Maintenance	\$10,000	\$20,097	\$2,403	\$22,500	\$20,000
Mowing	\$8,100	\$0	\$0	\$0	\$8,100
Lakes	\$5,336	\$4,670	\$793	\$5,463	\$5,475
Plant Replacement & Annuals	\$8,000	\$5,250	\$2,750	\$8,000	\$8,000
Utilities	\$18,000	\$7,008	\$3,450	\$10,458	\$18,000
Repairs	\$10,000	\$26,571	\$90	\$26,661	\$10,000
Miscellaneous	\$2,000	\$1,620	\$328	\$1,948	\$2,000
Total I-95 Maintenance Expenses	\$113,836	\$109,815	\$18,614	\$128,430	\$125,475

Indigo

Community Development District

General Fund Operating & Maintenance

Description	Adopted Budget FY2021	Actual Thru 7/31/21	Projected Next 2 Months	Total as of 9/30/21	Approved Budget FY2022
<i>Maintenance Expenses - Community Wide</i>					
On-Site Manager	\$31,800	\$26,500	\$5,300	\$31,800	\$31,800
Landscape Maintenance	\$418,884	\$349,070	\$69,814	\$418,884	\$418,884
Landscape Contingency	\$26,912	\$18,538	\$8,375	\$26,912	\$26,912
Irrigation Repairs & Maintenance	\$30,000	\$13,736	\$6,264	\$20,000	\$30,000
Lakes	\$37,956	\$28,467	\$6,326	\$34,793	\$38,548
Plant Replacement & Annuals	\$35,000	\$43,473	\$6,527	\$50,000	\$35,000
Utilities	\$45,000	\$25,404	\$4,986	\$30,390	\$40,000
Repairs	\$65,972	\$23,867	\$6,133	\$30,000	\$65,972
Stormwater System	\$3,750	\$0	\$625	\$625	\$3,158
Sidewalks	\$3,000	\$0	\$500	\$500	\$3,000
Miscellaneous	\$15,000	\$29,027	\$5,344	\$34,371	\$20,000
Conservation Easement Maintenance	\$47,832	\$45,036	\$7,972	\$53,008	\$47,832
Tree Trimming	\$43,200	\$36,550	\$7,200	\$43,750	\$43,200
Pressure Washing	\$17,000	\$5,088	\$11,913	\$17,000	\$17,000
Total Maintenance Expenses - Community Wide	\$821,306	\$644,755	\$147,278	\$792,033	\$821,306
Total Maintenance Expenses	\$935,142	\$754,570	\$165,892	\$920,463	\$946,781
TOTAL EXPENDITURES	\$1,122,885	\$891,825	\$196,202	\$1,088,027	\$1,137,374
EXCESS REVENUES/(EXPENDITURES)	\$0	(\$229,442)	(\$187,450)	(\$416,891)	\$0

	<u>FY2021</u>	<u>FY2022</u>
Net Assessment	\$639,785	\$576,274
Add: Discount & Collections 6%	\$40,837	\$36,783
Gross Assessments	<u>\$680,622</u>	<u>\$613,057</u>

Indigo
Community Development District

Exhibit "A"

Allocation of Operating Reserves
Estimated Funds Available

(1) Beginning Fund Balance - Fiscal Year 2021	\$2,550,486
(2) Estimated Excess/(Deficit) - Fiscal Year 2021	(\$416,891)
Total Estimated Funds Available - 9/30/2021	<u>\$2,133,595</u>

Allocation of Funds Available

(3) Operating Reserve - First Quarter Operating Capital	\$284,343
Unassigned Fund Balance	\$1,849,251

Total Allocation of Funds	<u>\$2,133,595</u>
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Total Undesignated Cash	<u><u>\$0</u></u>
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- (1) Represents carry forward balance per audited financial report
(2) Assumes no further assessments will be collected
(3) Represents initial operating expenditures

INDIGO
Community Development District
FY2022 Approved Budget

REVENUES:

Maintenance Assessments

The District will levy a Non-Ad Valorem Assessment on all taxable property within the Indigo Community Development District in order to pay for operating & maintenance expenditures for the Fiscal Year.

Interest Income

The District will have operating funds invested with the US Bank throughout the fiscal year.

I-95 City of Daytona Funding

Represents mowing cost reimbursement from the City of Daytona for 27 cuts at the I-95 interchange per interlocal agreement.

EXPENDITURES:

Administrative:

Supervisors Fees

The amount paid to each supervisor for the time devoted to District business and meetings is determined by Chapter 190, Florida Statutes, at \$200 per meeting. The amount is based on payment to 5 Supervisors for attending 12 Board meetings during the fiscal year.

FICA Expense

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

Engineering

The District's engineer will be providing general engineering services to the District, i.e., attendance and preparation for monthly meetings, reviewing invoices, annual engineer's report and various projects assigned as directed by the Board of Supervisors.

INDIGO
Community Development District
FY2022 Approved Budget

Attorney

The District's attorney will be providing general legal services to the District, i.e., attendance and preparation for monthly meetings, reviewing contracts, agreements, resolutions, etc. Included as a separate line item is the estimated portion of foreclosure costs related primarily to non-payment of assessments on undeveloped lands in the "South" area of the District. Approximately 75% of the costs will be funded by bond funds.

Annual Audit

The District is required to annually have its financial records audited by an independent Certified Public Accounting Firm.

Arbitrage

The District has a contract to annually calculate the District's Arbitrage Rebate Liability on the Series 1999A, 1999 C and 2005 Capital Improvement Revenue Bonds. The amount is based on the current contract with AMTEC.

Trustee Fees

The District's Series 1999A, 1999C and 2005 Capital Improvement Revenue Bonds are held with a Trustee at US Bank.

Dissemination Agent

The District is required by the Security and Exchange Commission to comply with Rule 15c2-12(b)(5), which relates to additional reporting requirements for unrelated bond issues. The District has contracted with Governmental Management Services, LLC to provide this service and the amount is based on the contracted amount.

Special Assessment Roll Services

The District has contracted with Governmental Management Services, LLC for administration and certification of its annual assessment roll.

INDIGO
Community Development District
FY2022 Approved Budget

Management Fees

The District has contracted with Governmental Management Services, LLC to provide Management, Accounting and Recording Secretary Services for the District. The services include, but not limited to, recording and transcription of board meetings, administrative services, budget preparation, all financial reporting, annual audits, etc. Included as a separate line item is the estimated portion of foreclosure costs related primarily to non- payment of assessments on undeveloped lands.

Information Technology

Represents cost related to District's information systems, which include but are nt limited to video conferencing services, cloud storage services and servers, security, accounting software, etc.

Website Maintenance

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

Telephone

Telephone and fax machine.

Postage

Mailing of Board meeting agendas, checks for vendors, and any other required correspondence.

Insurance

The District currently has a General Liability/Errors & Omissions and Property Insurance Policy with Florida Insurance Alliance (FIA). FIA specializes in providing insurance coverage for Governmental Agencies.

Printing & Binding

Printing and binding agenda packages for board meetings, printing of computerized checks, correspondence, stationary, etc.

INDIGO
Community Development District
FY2022 Approved Budget

Legal Advertising

Advertising of monthly board meetings, public hearings, and any services that are required to be advertised for public bidding, i.e. audit services, engineering service, maintenance contracts and any other advertising that may be required.

Other Current Charges

Bank charges and any other miscellaneous charges that the District may incur.

Office Supplies

Any supplies that may need to be purchased during the Fiscal Year, i.e., paper, minute books, file folders, labels, paper clips, etc.

Annual District Filing Fee

The District is required to pay an annual fee to the Department of Economic Opportunity for \$175. This is the only anticipated expenditure for this category.

Office Expense

The District has leased space from the C.L.O. Management LLC for housing of the District maps and records along with space for field operations management. This lease is on an annual basis.

Description	Monthly	Annually
1617 Ridgewood Avenue, Suite D	\$500	\$6,000
TOTAL		\$6,000

Maintenance:

Operating Expense I-95

Landscape Maintenance

The District has contracted with Rountree Turf & Ornamental Management, Inc. to maintain the common areas of the District.

Description	Monthly	Annually
Landscape Maintenance - I-95	\$4,200	\$50,400
TOTAL		\$50,400

INDIGO
Community Development District
FY2022 Approved Budget

Landscape Contingency

Represents estimated costs for any additional landscape expenses not covered under the monthly landscape maintenance contract.

Irrigation Repairs & Maintenance

Any irrigation repairs and maintenance expenditures that the District may occur during the fiscal year.

Lakes

The District has contracted with Aquatic Systems, Inc. to maintain the lakes within the District.

Description	Monthly	Annually
Inspections with Treatment - I-95	\$397	\$4,759
Semi-Annual Fountain/Aeration Maintenance		\$716
TOTAL		\$5,475

Plant Replacement & Annuals

Amounts based upon historic expenditures in this category and the total number of plants currently in place. The District also has a contract to install a specific number of annuals plus any contingencies.

Utilities

The District currently has electric accounts with Florida Power & Light. Based on prior years-average monthly electric bills.

Description	Monthly	Annually
LPGA Blvd # NEC I-95 # Pump	\$700	\$8,400
LPGA Blvd # NEC I-95 # Fountain	\$700	\$8,400
Contingency		\$1,200
TOTAL		\$18,000

Repairs

Reflects expenditures related to the entrance lighting, fountains and any other miscellaneous maintenance repairs.

INDIGO
Community Development District
FY2022 Approved Budget

Miscellaneous

Any miscellaneous maintenance expenditures that the District may incur during the fiscal year.

Operating Expense Community Wide

On-Site Manager

The District has contracted with VDO Incorporated for field management services.

Description	Monthly	Annually
Field Management Services	\$2,650	\$31,800
TOTAL		\$31,800

Landscape Maintenance

The District has contracted with Rountree Turf & Ornamental Management, Inc. to maintain the common areas of the District.

Description	Monthly	Annually
Landscape Maintenance - Community Wide	\$34,907	\$418,884
TOTAL		\$418,884

Landscape Contingency

Represents estimated costs for any additional landscape expenses not covered under the monthly landscape maintenance contract.

Irrigation Repairs & Maintenance

Any irrigation repairs and maintenance expenditures that the District may occur during the fiscal year.

Lakes

The District has contracted with Aquatic Systems, Inc. to maintain the lakes within the District.

Description	Monthly	Annually
Inspections with Treatment - North & South	\$3,212	\$38,548
TOTAL		\$38,548

INDIGO
Community Development District
FY2022 Approved Budget

Plant Replacement & Annuals

Amounts based upon historic expenditures in this category and the total number of plants currently in place. The District also has a contract to install a specific number of annuals plus any contingencies.

Utilities

The District currently has electric accounts with Florida Power & Light. Based on prior years-average monthly electric bills.

Description	Monthly	Annually
Decorative Lighting # Grand Champion	\$700	\$8,400
1 Champions Dr # Entrance	\$175	\$2,100
230 Champions Dr	\$110	\$1,320
579 Champions Dr # Site Lights	\$110	\$1,320
654 Champions Dr # Site Lights	\$60	\$720
795 Champions Dr # Site Lights	\$65	\$780
937 Champions Dr # Site Lights	\$55	\$660
977 Champions Dr # Site Lights	\$100	\$1,200
10 Champion Ridge Dr # Fountain	\$630	\$7,560
105 Grand Champion Blvd # Sign	\$130	\$1,560
106 Glen Eagle Grand Dr # Irrigation	\$15	\$180
100 International Golf Dr # Lights	\$250	\$3,000
399 International Golf Dr # Site Lights	\$85	\$1,020
248 Tournament Dr # Site Lights	\$50	\$600
360 Tournament Dr # Irrigation Pump	\$75	\$900
499 Tournament Dr # Entrance	\$75	\$900
Contingency		\$7,780
TOTAL		\$40,000

Repairs

Reflects expenditures related to the entrance lighting, fountains and any other miscellaneous maintenance repairs.

Stormwater System

Any stormwater maintenance expenditures that the District may incur during the fiscal year.

INDIGO
Community Development District
FY2022 Approved Budget

Sidewalks

Any sidewalk maintenance expenditures that the District may incur during the fiscal year.

Miscellaneous

Any miscellaneous maintenance expenditures that the District may incur during the fiscal year.

Conservation Easement Maintenance

The District is obligated to maintain approximately 137 acres as a Gopher Tortoise Habitat Area in accordance with the Habitat Management Plan prescribed by the Florida Game and Freshwater Fish Commission.

Tree Trimming

Contract for trimming of District "Street Trees" abutting roadways.

Pressure Washing

Estimated cost to pressure wash are areas within the District as needed.

Indigo

Community Development District

Debt Service Fund Series 1999A

Description	Adopted Budget FY2021	Actual Thru 7/31/21	Projected Next 2 Months	Total as of 9/30/21	Approved Budget FY2022
Revenues					
Assessments - On Roll	\$79,064	\$79,835	\$0	\$79,835	\$79,064
Carry Forward Surplus	\$46,977	\$46,228	\$0	\$46,228	\$49,419
Interest	\$0	\$6	\$0	\$6	\$0
TOTAL REVENUES	\$126,041	\$126,069	\$0	\$126,069	\$128,483
Expenditures					
<u>Series 1999A</u>					
Interest - 11/1	\$20,825	\$20,825	\$0	\$20,825	\$19,600
Interest - 5/1	\$35,000	\$35,000	\$0	\$35,000	\$40,000
Principal - 5/1	\$20,825	\$20,825	\$0	\$20,825	\$19,600
TOTAL EXPENDITURES	\$76,650	\$76,650	\$0	\$76,650	\$79,200
EXCESS REVENUES/(EXPENDITURES)	\$49,391	\$49,419	\$0	\$49,419	\$49,283

Nov. 1, 2022 \$18,200

Net Assessments	\$79,064
Add: Discount & Collections 6%	\$5,047
Gross Assessments	<u>\$84,111</u>

Indigo

Community Development District

Amortization Schedule

Series 1999A, Capital Improvement Bonds

DATE	BALANCE	RATE	PRINCIPAL	INTEREST	TOTAL
11/1/21	\$ 560,000.00	7.00%	\$ -	\$ 19,600.00	
5/1/22	\$ 560,000.00	7.00%	\$ 40,000	\$ 19,600.00	\$ 79,200.00
11/1/22	\$ 520,000.00	7.00%	\$ -	\$ 18,200.00	
5/1/23	\$ 520,000.00	7.00%	\$ 45,000	\$ 18,200.00	\$ 81,400.00
11/1/23	\$ 475,000.00	7.00%	\$ -	\$ 16,625.00	
5/1/24	\$ 475,000.00	7.00%	\$ 45,000	\$ 16,625.00	\$ 78,250.00
11/1/24	\$ 430,000.00	7.00%	\$ -	\$ 15,050.00	
5/1/25	\$ 430,000.00	7.00%	\$ 50,000	\$ 15,050.00	\$ 80,100.00
11/1/25	\$ 380,000.00	7.00%	\$ -	\$ 13,300.00	
5/1/26	\$ 380,000.00	7.00%	\$ 55,000	\$ 13,300.00	\$ 81,600.00
11/1/26	\$ 325,000.00	7.00%	\$ -	\$ 11,375.00	
5/1/27	\$ 325,000.00	7.00%	\$ 55,000	\$ 11,375.00	\$ 77,750.00
11/1/27	\$ 270,000.00	7.00%	\$ -	\$ 9,450.00	
5/1/28	\$ 270,000.00	7.00%	\$ 60,000	\$ 9,450.00	\$ 78,900.00
11/1/28	\$ 210,000.00	7.00%	\$ -	\$ 7,350.00	
5/1/29	\$ 210,000.00	7.00%	\$ 65,000	\$ 7,350.00	\$ 79,700.00
11/1/29	\$ 145,000.00	7.00%	\$ -	\$ 5,075.00	
5/1/30	\$ 145,000.00	7.00%	\$ 70,000	\$ 5,075.00	\$ 80,150.00
11/1/30	\$ 75,000.00	7.00%	\$ -	\$ 2,625.00	
5/1/31	\$ 75,000.00	7.00%	\$ 75,000	\$ 2,625.00	\$ 80,250.00
Total			\$ 560,000	\$ 237,300.00	\$ 797,300.00

Indigo

Community Development District

Debt Service Fund Series 1999C

Description	Adopted Budget FY2021	Actual Thru 7/31/21	Projected Next 2 Months	Total as of 9/30/21	Approved Budget FY2022
Revenues					
Assessments - On Roll	\$567,166	\$582,754	\$0	\$582,754	\$567,166
Interest	\$2,500	\$56	\$9	\$65	\$0
Other Income Source	\$371,184	\$0	\$0	\$0	\$375,434
TOTAL REVENUES	\$940,850	\$582,810	\$9	\$582,819	\$942,600
Expenditures					
<u>Series 1999C</u>					
Debt Service Obligation	\$940,850	\$500,312	\$0	\$500,312	\$942,600
TOTAL EXPENDITURES	\$940,850	\$500,312	\$0	\$500,312	\$942,600
EXCESS REVENUES/(EXPENDITURES)	\$0	\$82,498	\$9	\$82,507	\$0

Nov. 1, 2022 \$198,450

Net Assessments	\$567,166
Add: Discount & Collections 6%	\$36,202
Gross Assessments	<u>\$603,368</u>

Indigo

Community Development District

Debt Service Fund Series 2005

Description	Adopted Budget FY2021	Actual Thru 7/31/21	Projected Next 2 Months	Total as of 9/30/21	Approved Budget FY2022
Revenues					
Assessments - On Roll	\$268,908	\$249,451	\$19,457	\$268,908	\$268,908
Interest	\$2,500	\$81	\$14	\$95	\$0
Other Income Source	\$306,580	\$0	\$0	\$0	\$310,567
TOTAL REVENUES	\$577,988	\$249,532	\$19,471	\$269,003	\$579,475
Expenditures					
<u>Series 2005</u>					
Debt Service Obligation	\$577,988	\$23,598	\$0	\$23,598	\$579,475
TOTAL EXPENDITURES	\$577,988	\$23,598	\$0	\$23,598	\$579,475
EXCESS REVENUES/(EXPENDITURES)	\$0	\$225,934	\$19,471	\$245,405	\$0

Nov. 1, 2022	\$157,550
Net Assessments	\$268,908
Add: Discount & Collections 6%	\$17,164
Gross Assessments	<u>\$286,073</u>

Indigo CDD
Assessments Allocation FY 2022

FY22 Allocation to all platted units equally and unplatted units in the "North"
South undeveloped lands allocated on an acreage basis

Budget Rev/Cost Description	Total	North	South-Platted	South-RAW
Interest Income	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0
Admin Exp	\$190,593	\$65,950	\$20,951	\$103,692
Net Operating Exp I-95 net of city funding	\$117,375	\$69,480	\$22,072	\$25,823
North O&M exp	\$0	\$0	\$0	\$0
South O&M exp	\$0	\$0	\$0	\$0
Main Reserves	\$0	\$0	\$0	\$0
Maint Expenses Community Wide	\$821,306	\$486,173	\$154,446	\$180,687
Sub Total	\$1,129,274	\$621,603	\$197,469	\$310,202
Allocation of carryforward fund balance	(\$550,000)	(\$289,639)	(\$92,012)	(\$168,349)
Interest earnings	(\$3,000)	(\$2,278)	(\$722)	\$0
Reserves - Administrative	\$0	\$0	\$0	\$0
Reserves - Field Community Wide	\$0	\$0	\$0	\$0
Total Assessments	\$576,274	\$329,686	\$104,735	\$141,853
Units	1,932.90	1,466.90	466.00	2,306.38
Assessment per unit (South undev per unit) FY 2022		\$224.75	\$224.75	\$61.50
Assessment per unit (South undev per unit) FY 2021		\$237.45	\$237.45	\$68.33

Total units	4,239.28
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Platted Units	825.00	466.00	
LPGA	17.85		
Unplatted	624.05		2,306.38
	1,466.90	466.00	2,306.38

- Maintenance Expenses Community Wide allocated 22% against all units that are undeveloped remaining to be platted. Starting in 2010, it was 25% but an additional 115 platted lots were on the roll for FY 2011.
- Administrative expenses allocated against all units to be developed.
- All North units are treated equally regardless if they have been platted or site planned. Substantially all District infrastructure is in place for the North units other than some neighborhood improvements.
- Reserves administrative allocated against all units equally, field allocated based on subtotal of expenses as a % for each category.
- FY 18 reduction of 45 units in North with land sold to city of Daytona Beach.
- 1/30/19 agreement with American SW-30 Investments reduced Parcel 32 to 64 units and SW-30 to 400 units. Reduction from 772.42 units to 464 units or total reduction of 308.42 units.

A.

RESOLUTION 2021-05

THE ANNUAL APPROPRIATION RESOLUTION OF THE INDIGO COMMUNITY DEVELOPMENT DISTRICT (“DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGETS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2021, AND ENDING SEPTEMBER 30, 2022; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June, 2021, submitted to the Board of Supervisors (“**Board**”) of the Indigo Community Development District (“**District**”) proposed budgets (“**Proposed Budget**”) for the fiscal year beginning October 1, 2021 and ending September 30, 2022 (“**Fiscal Year 2021/2022**”) along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

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

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

WHEREAS, the District Manager posted the Proposed Budget on the District’s website at least two days before the public hearing; and

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

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

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

SECTION 1. BUDGET

- a. The Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District’s Local Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.

- b. The Proposed Budget, attached hereto as **Exhibit “A,”** as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* (“**Adopted Budget**”), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.
- c. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District’s Local Records Office and identified as “The Budget for the Indigo Community Development District for the Fiscal Year Ending September 30, 2022.”
- d. The Adopted Budget shall be posted by the District Manager on the District’s official website within thirty (30) days after adoption, and shall remain on the website for at least 2 years.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2021/2022, the sum of \$ _____ to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$ _____
DEBT SERVICE FUND – SERIES 1999A	\$ _____
DEBT SERVICE FUND – SERIES 1999C	\$ _____
DEBT SERVICE FUND – SERIES 2005	\$ _____
TOTAL ALL FUNDS	\$ _____

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2021/2022 or within 60 days following the end of the Fiscal Year 2021/2022 may amend its Adopted Budget for that fiscal year as follows:

- a. The Board may authorize an increase or decrease in line item appropriations within a fund by motion recorded in the minutes if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may authorize an increase or decrease in line item appropriations within a fund if the total appropriations of the fund do not

increase and if the aggregate change in the original appropriation item does not exceed \$10,000 or 10% of the original appropriation.

- c. By resolution, the Board may increase any appropriation item and/or fund to reflect receipt of any additional unbudgeted monies and make the corresponding change to appropriations or the unappropriated balance.
- d. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

The District Manager or Treasurer must establish administrative procedures to ensure that any budget amendments are in compliance with this Section 3 and Section 189.016, *Florida Statutes*, among other applicable laws. Among other procedures, the District Manager or Treasurer must ensure that any amendments to budget under subparagraphs c. and d. above are posted on the District’s website within 5 days after adoption and remain on the website for at least 2 years.

SECTION 4. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 25TH DAY OF AUGUST, 2021.

ATTEST:

**INDIGO COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

By:_____

Its:_____

B.

RESOLUTION 2021-06

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF
THE INDIGO COMMUNITY DEVELOPMENT DISTRICT
MAKING A DETERMINATION OF BENEFIT AND
IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR
2021/2022; PROVIDING FOR THE COLLECTION AND
ENFORCEMENT OF SPECIAL ASSESSMENTS;
CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR
AMENDMENTS TO THE ASSESSMENT ROLL;
PROVIDING A SEVERABILITY CLAUSE; AND
PROVIDING AN EFFECTIVE DATE.**

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

WHEREAS, the District is located in the City of Daytona Beach, Volusia County, Florida (“**County**”); and

WHEREAS, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District’s adopted capital improvement plan and Chapter 190, *Florida Statutes*; and

WHEREAS, the Board of Supervisors (“**Board**”) of the District hereby determines to undertake various operations and maintenance and other activities described in the District’s budget (“**Adopted Budget**”) for the fiscal year beginning October 1, 2021 and ending September 30, 2022 (“**Fiscal Year 2021/2022**”), attached hereto as **Exhibit “A”** and incorporated by reference herein; and

WHEREAS, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the Adopted Budget; and

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

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

WHEREAS, it is in the best interests of the District to proceed with the imposition of the special assessments for operations and maintenance in the amount set forth in the Adopted Budget; and

WHEREAS, the District has previously levied an assessment for debt service, which the District desires to collect for Fiscal Year 2021/2022; and

WHEREAS, Chapter 197, *Florida Statutes*, provides a mechanism pursuant to which such special assessments may be placed on the tax roll and collected by the local tax collector (“**Uniform Method**”), and the District has previously authorized the use of the Uniform Method by, among other things, entering into agreements with the Property Appraiser and Tax Collector of the County for that purpose; and

WHEREAS, the District has previously levied special assessments for debt service and operations and maintenance on certain property within the District that remain unpaid and delinquent and remain subject to acceleration and/or collection efforts pursuant to Section 170.10, *Florida Statutes* (“**Delinquent Property**”); and

WHEREAS, the District desires to preserve the ability to directly collect operation and maintenance assessments for prior fiscal years on the Delinquent Property; and

WHEREAS, it is in the best interests of the District to adopt the Assessment Roll of the Indigo Community Development District, excluding the above-referenced Delinquent Property (“**Assessment Roll**”) attached to this Resolution as **Exhibit “B”** and incorporated as a material part of this Resolution by this reference, and to certify the Assessment Roll to the County Tax Collector pursuant to the Uniform Method; and

WHEREAS, it is in the best interests of the District to permit the District Manager to amend the Assessment Roll, certified to the County Tax Collector by this Resolution, as the Property Appraiser updates the property roll for the County, for such time as authorized by Florida law.

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

SECTION 1. BENEFIT & ALLOCATION FINDINGS. The Board hereby finds and determines that the provision of the services, facilities, and operations as described in **Exhibit “A”** confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the cost of the assessments. The allocation of the assessments to the specially benefitted lands, as shown in **Exhibits “A” and “B,”** is hereby found to be fair and reasonable.

SECTION 2. ASSESSMENT IMPOSITION. Pursuant to Chapter 190, *Florida Statutes*, and using the procedures authorized by Florida law for the levy and collection of special assessments, a special assessment for operation and maintenance is hereby imposed and levied on benefitted lands within the District, and in accordance with **Exhibits “A” and “B.”** The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution.

SECTION 3. COLLECTION. The collection of the operation and maintenance special

assessments and previously levied debt service assessments (excluding those assessments levied on lands within the Delinquent Property) shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method, as indicated on **Exhibits “A” and “B.”** The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

This Resolution does not operate to certify for collection either the annual installment or total par amount of the previously levied debt service assessments on the Delinquent Property. The total amount of such assessments has already become due, pursuant to Chapter 170, and is already subject to collection pursuant to Florida Law. The District does not waive any of its rights or remedies with respect to the enforcement of its liens or collection of either the debt service or operation and maintenance assessments by any method authorized by Florida Law

SECTION 4. ASSESSMENT ROLL. The Assessment Roll, attached to this Resolution as **Exhibit “B,”** is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the District.

SECTION 5. ASSESSMENT ROLL AMENDMENT. The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution, and shall amend the Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll. After any amendment of the Assessment Roll, the District Manager shall file the updates in the District records.

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

SECTION 7. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

PASSED AND ADOPTED this 25th day of August, 2021.

ATTEST:

**INDIGO COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

By: _____
Its: _____

Exhibit A: Budget
Exhibit B: Assessment Roll

SIXTH ORDER OF BUSINESS

Notice of Meetings
Indigo Community
Development District

The Board of Supervisors of the Indigo Community Development District will hold their meetings for the Fiscal Year 2021-2022 at 1:00 p.m. in the board room at the Holiday Inn Daytona Beach LPGA Boulevard, 137 Automall Circle, Daytona Beach, Florida 32124 on the fourth Wednesday of the month as follows or otherwise noted:

October 27, 2021
November 17, 2021 (*third Wednesday)
January 26, 2022
March 23, 2022
May 25, 2022
June 22, 2022
August 24, 2022
September 28, 2022

The meetings are open to the public and will be conducted in accordance with the provision of Florida Law for Community Development Districts. The meetings may be continued to a date, time, and place to be specified on the record at the meeting. A copy of the agenda for these meetings may be obtained from Governmental Management Services, LLC, 475 West Town Place, Suite 114, St. Augustine, Florida 32092 or by calling (904) 940-5850.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Office at (904) 940-5850 at least 48 hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Office.

A person who decides to appeal any decision made at the meeting with respect to any matter considered at the meeting is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

James A Perry
District Manager

NINTH ORDER OF BUSINESS

Indigo

Community Development District

Summary of Invoices

July 20, 2021 to August 18, 2021

Fund	Date	Check No.'s	Amount
General Fund	7/26/21	4764-4766	\$ 17,248.61
	8/3/21	4767	\$ 70.67
	8/11/21	4768-4772	\$ 31,402.77
	8/17/21	4773-4774	\$ 43,732.00
			<hr/> \$ 92,454.05
Payroll	<u>July 2021</u>		
	John McCarthy	50574	\$ 184.70
	Kevin Kilian	50575	\$ 184.70
	Mark McCommon	50576	\$ 159.70
	Robert Welsh	50577	\$ 164.70
	Kenneth Workowski	50578	\$ 369.40
			<hr/> \$ 1,063.20
			<hr/>
			\$ 93,517.25

*Includes reimbursement for May meeting.

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
7/26/21	00015	7/01/21 PI-A6290	202107 330-53800-46800	LAKE/WETLAND SRVCS-JUL21	*	3,163.00	
				SOLITUDE LAKE MANAGEMENT LLC			3,163.00 004764
7/26/21	00160	7/01/21 26496	202107 330-53800-46900	CONSRV.EASE.MAINT.UDRBRSH	*	3,986.00	
		7/08/21 26536	202107 330-53800-49000	PRESSURE WASH PH3 SDWLK	*	5,087.50	
		7/08/21 26537	202107 330-53800-46600	INST 4 PALLETS OF SOD	*	1,200.00	
		7/12/21 26545	202107 330-53800-63100	INST.536 MINIMA JASMINE	*	3,484.00	
				TEAM ROUNTREE, INC.			13,757.50 004765
7/26/21	00130	7/17/21 90110764	202107 320-53800-49000	RENT STORAGE 07/17-08/16	*	164.06	
		7/17/21 90110764	202107 330-53800-49000	RENT STORAGE 07/17-08/16	*	164.05	
				WILLIAMS SCOTSMAN, INC.			328.11 004766
8/03/21	00005	7/27/21 7-448-57	202107 310-51300-42000	DELIVERY 07/22/21	*	70.67	
				FEDEX			70.67 004767
8/11/21	00015	8/01/21 PI-A6508	202108 330-53800-46800	LAKE/WETLAND SRVCS-AUG21	*	3,163.00	
		8/01/21 PI-A6510	202108 320-53800-46800	LAKE/WETLAND SRVCS-AUG21	*	396.55	
				SOLITUDE LAKE MANAGEMENT LLC			3,559.55 004768
8/11/21	00093	8/01/21 225	202108 310-51300-34000	MANAGEMENT FEES AUG21	*	4,708.33	
		8/01/21 225	202108 310-51300-35100	INFORMATION TECH AUG21	*	333.33	
		8/01/21 225	202108 310-51300-31300	DISSEMINATION FEE AUG21	*	258.33	
		8/01/21 225	202108 310-51300-51000	OFFICE SUPPLIES	*	20.30	
		8/01/21 225	202108 310-51300-42000	POSTAGE	*	3.90	
		8/01/21 225	202108 310-51300-42500	COPIES	*	385.20	
				GOVERNMENTAL MANAGEMENT SERVICES			5,709.39 004769
8/11/21	00031	6/30/21 6533	202106 330-53800-46000	LPGA MTHLY REPAIRS/MAINT	*	863.04	

INDI INDIGO TVISCARRA

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
6/30/21	6533	202106 320-53800-46000	I-95 TSTING/RPLCING BULBS		*	45.00	
7/31/21	6578	202107 330-53800-46000	LPGA MTHLY REPAIRS/MAINT		*	749.79	
7/31/21	6578	202107 320-53800-46000	I-95 TSTING/RPLCING BULBS		*	45.00	
SKY'S THE LIMIT HANDYMAN SVCS, INC.							1,702.83 004770
8/11/21	00159	7/31/21 73121	202107 330-53800-12000	SITE MGMT SERVICES-JUL21	*	2,650.00	
SOLARIS MANAGEMENT INC.							2,650.00 004771
8/11/21	00160	7/22/21 26566	202107 330-53800-46600	HEAVY/LGHT ELEVATE 4 OAKS	*	850.00	
8/01/21	26592	202108 330-53800-46900	CONSRV.EASE.MAINT.UDRBRSH		*	3,986.00	
8/04/21	26617	202108 330-53800-46600	RMV LIGUNSTROM/PLNT 4PALM		*	5,200.00	
8/05/21	26625	202108 330-53800-46100	RPLC DECODER/HUNTER ADM99		*	940.00	
8/09/21	26624	202107 330-53800-46600	LAKE BANK MOWING-JUL21		*	812.50	
8/09/21	26624A	202108 330-53800-46600	LAKE BANK MOWING-AUG21		*	812.50	
8/09/21	26626	202108 330-53800-49000	WASHED 7MI SIDEWALK/CURB		*	5,180.00	
TEAM ROUNTREE, INC.							17,781.00 004772
8/17/21	00165	8/01/21 1118	202108 300-15500-10000	OFFICE LEASE SEP21	*	500.00	
C.L.O. MANAGEMENT LLC							500.00 004773
8/17/21	00160	8/01/21 26593	202108 330-53800-46200	MTHLY GROUNDS MAINT AUG21	*	34,907.00	
8/01/21	26593	202108 320-53800-46200	MTHLY GROUNDS MAINT AUG21		*	4,200.00	
8/01/21	26593	202108 330-53800-46600	PRESS.WASH 4 MONUMENTS		*	525.00	
8/01/21	26593	202108 330-53800-47000	MTHLY OAK TRIMMING AUG21		*	3,600.00	
TEAM ROUNTREE, INC.							43,232.00 004774
TOTAL FOR BANK A						92,454.05	
TOTAL FOR REGISTER						92,454.05	
INDI INDIGO				TVISCARRA			

SOLITUDE

LAKE MANAGEMENT

INVOICE

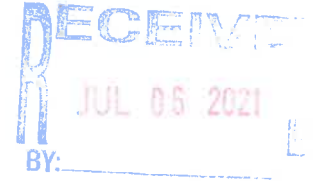
Voice: (888) 480-LAKE • Fax: (888) 358-0088

Invoice Number: PI-A00629069

Invoice Date: 07/01/21

PROPERTY: Indigo CDD

SOLD TO: Indigo CDD
C/O Solaris Management Service
1408 Hamlin Ave Unit E
St Cloud, FL 34771



Customer ID	Customer PO	Payment Terms	
7830		Net 30	
Sales Rep ID	Shipping Method	Ship Date	Due Date
Mychal Manolatos			07/31/21

Qty	Item Description	Unit Price	Extension
1	Lake & Pond Management Services SVR52323 07/01/21 - 07/31/21 Lake & Pond Management Services #1 Shd Lake/Wetland Svcs - Jul 21 230.538-468	3,163.00	3,163.00

PLEASE REMIT PAYMENT TO:

SOLitude Lake Management, LLC
1320 Brookwood Drive, Suite H
Little Rock, AR 72202

	3,163.00
Subtotal	0.00
Sales Tax	3,163.00
Total Invoice	0.00
Payment Received	
TOTAL	3,163.00

Team Rountree, Inc.
P.O. Box 730506
Ormond Beach, FL 32173

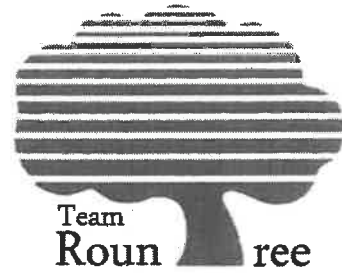
386-274-4050 FAX 386-236-1270

Bill To

Indigo Community Development District
c/o Government Management Services-CF, LLC
1408 Hamlin Ave., Unit E
St. Cloud, FL 34771

Service Address

Invoice



www.teamroutree.net

Date

7/1/2021

Invoice #

26496

Need additional services? Please call our office, so your request can be recorded and scheduled in a timely manner!

Description	Amount
<u>Conservation easement maintenance underbrushing</u> #60 h ⁰ 370-58469	3,986.00
Thank you for choosing Team Rountree!	Total \$3,986.00

We accept Visa, MasterCard & Discover



RECEIVED

Team Rountree, Inc.
P.O. Box 730506
Ormond Beach, FL 32173

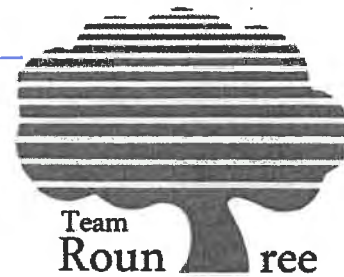
JUN 08 2021

Invoice

386-274-4050 FAX 386-236-1270

Bill To

Indigo Community Development District
c/o Government Management Services-CF,LLC
1408 Hamlin Ave., Unit E
St. Cloud, FL 34771



www.teamroutree.net

Date

7/8/2021

Invoice #

26536

Service Address

Sidewalks & Curbs

Need additional services? Please call our office, so your request can be recorded and scheduled in a timely manner!

Description	Amount
Phase 3 of Pressure washing the sidewalks and curbs	5,087.50
Thank you for choosing Team Rountree!	Total \$5,087.50

We accept Visa, MasterCard & Discover

Team Rountree, Inc.
P.O. Box 730506
Ormond Beach, FL 32173

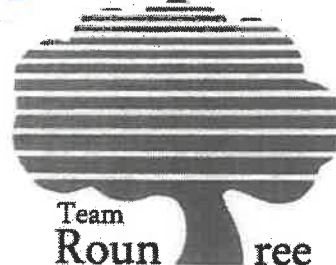
386-274-4050 FAX 386-236-1270

Bill To

Indigo Community Development District
c/o Government Management Services-CF, LLC
1408 Hamlin Ave., Unit E
St. Cloud, FL 34771

Service Address

Invoice



www.teamroutree.net

Date

Invoice #

7/8/2021

26537

Need additional services? Please call our office, so your request can be recorded and scheduled in a timely manner!

Description	Amount
Installed (4) Pallets of sod	1,200.00
Thank you for choosing Team Rountree!	
Total	\$1,200.00

We accept Visa, MasterCard & Discover

Team Rountree, Inc.
P.O. Box 730506
Ormond Beach, FL 32173

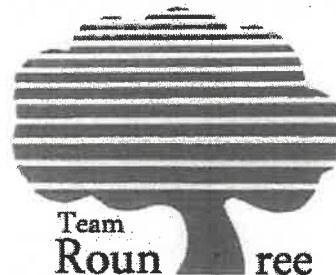
386-274-4050 FAX 386-236-1270

Bill To

Indigo Community Development District
c/o Government Management Services-CF, LLC
1408 Hamlin Ave., Unit E
St. Cloud, FL 34771

Service Address

Invoice



www.teamroutree.net

Date

7/12/2021

Invoice #

26545

Need additional services? Please call our office, so your request can be recorded and scheduled in a timely manner!

Description	Amount
Installed (536) one gal. minima jasmine under oak trees along Champions Dr.	3,484.00
	RECEIVED JUL 13 2021 BY: _____
Thank you for choosing Team Rountree!	Total \$3,484.00

We accept Visa, MasterCard & Discover

WILLSCOT

901 SOUTH BOND ST., SUITE 600
BALTIMORE MD 21231

(800) 782-1500, Option 1
customersuccess@willscot.com
www.willscot.com
Fed ID# 52-0665775



INDIGO COMMUNITY DEVELOPMENT DISTR
1408 HAMLIN AVE UNIT E
SAINT CLOUD FL 34771-8588

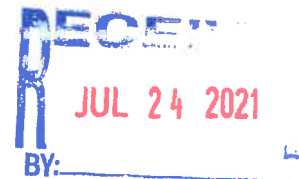


INVOICE

Customer #	Invoice #	Invoice Date	Seq #	Terms
10447642	9011076480	7/17/2021	003	DUE NOW
PAYMENT DUE		\$353.11		
INVOICE DUE DATE		7/17/2021		

BRANCH:

ORLANDO
801 JETSTREAM DRIVE
ORLANDO FL 32824
(407) 851-9030



Contract #	Previous Customer #	Bill to ID	Customer PO	Ordered By	Rental Period	Job Location
W579986	13056695	164785		Curt von der Osten 9046871255	7/17/2021 - 8/16/2021	INDIGO COMMUNITY DEVELOPMENT DISTRI 105 GRANDE CHAMPION BLVD. DAYTONA BEACH FL 32124

Quantity	Item #/Description	Price/Rate	Amount
1	RENT STORAGE OWL-31257	\$318.55 Rental	\$318.55
1	PERSONAL PROPERTY EXPENSES	\$9.56	\$9.56
1	EXPIRED PROPERTY CERT FEE	\$25.00	\$25.00
		Sub-total	\$353.11
		INVOICE TOTAL	\$353.11

#130
Rent Storage
320.538.49 \$164.06
320.538.49 \$164.08

#130
Rent Storage
320.538.49 \$164.06
330.538.49 \$164.08

T* - Denotes taxable item, N* - Denotes non-taxable item.



PAYMENT OPTIONS

Welcome to the WillScot | Mobile Mini customer portal! Register today to make online payments, sign up for Auto-Pay, or view invoices and statements.

<https://portal.mobilemini.com>

(800) 782-1500, Option 1

You remain responsible for the invoice balance if there is an issue with your method of payment. Late fees and interest charges may be assessed if payment is not made within terms.

Thank you for your business!

PLEASE REMIT WITH PAYMENT

INVOICE TOTAL **\$353.11**
Invoice #: **9011076480**
Due Date: **7/17/2021**
Customer: **INDIGO COMMUNITY DEVELOPMENT DISTR**
Customer #: **10447642**

PLEASE REMIT TO:

WILLIAMS SCOTSMAN, INC.
PO BOX 91975
CHICAGO IL 60693-1975

0000104476422901107648000000000000353118

SOLITUDE

LAKE MANAGEMENT

Voice: (888) 480-LAKE • Fax: (888) 358-0088

INVOICE

Invoice Number: PI-A00650873

Invoice Date: 08/01/21

PROPERTY: Indigo CDD

SOLD TO: Indigo CDD
C/O Solaris Management Service
1408 Hamlin Ave Unit E
St Cloud, FL 34771

Customer ID		Customer PO		Payment Terms	
7830				Net 30	
Sales Rep ID		Shipping Method		Ship Date	Due Date
Mychal Manolatos					08/31/21

Qty	Item Description	Unit Price	Extension
1	Lake & Pond Management Services SVR52323 08/01/21 - 08/31/21 Lake & Pond Management Services	3,163.00	3,163.00

RECEIVED
AUG 09 2021
BY: _____

PLEASE REMIT PAYMENT TO:

SOLitude Lake Management, LLC
1320 Brookwood Drive, Suite H
Little Rock, AR 72202

	3,163.00
Subtotal	
Sales Tax	0.00
Total Invoice	3,163.00
Payment Received	0.00
TOTAL	3,163.00

RECEIVED



AUG 06 2021

INVOICE

Voice: (888) 480-5253 Fax: (888) 358-0088

Invoice Number: PI-A00651031

Invoice Date: 08/01/21

PROPERTY: Lpga I95
Interchange

SOLD TO: Lpga I95 Interchange
Indigo Community Development District
1408 Hamlin Ave Unit E
St Cloud, FL 34771

CUSTOMER ID	CUSTOMER PO	Payment Terms	
8028		Net 30	
Sales Rep ID	Shipment Method	Ship Date	Due Date
Josh F. McGarry			08/31/21

Qty	Item / Description	UOM	Unit Price	Extension
1	Lake & Pond Management Services SVR50092 08/01/21 - 08/31/21 Lake & Pond Management Services		396.55	396.55

PLEASE REMIT PAYMENT TO:

1320 Brookwood Drive, Suite H
Little Rock, AR 72202

Subtotal	396.55
Sales Tax	0.00
Total Invoice	396.55
Payment Received	0.00
TOTAL	396.55

www.solitudelakemanagement.com

www.aeratorsaquatics4lakesnponds.com

Governmental Management Services, LLC

1001 Bradford Way
Kingston, TN 37763

Invoice

Invoice #: 225

Invoice Date: 8/1/21

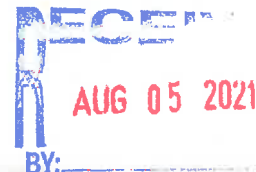
Due Date: 8/1/21

Case:

P.O. Number:

Bill To:

Indigo CDD
475 West Town Place
Suite 114
St. Augustine, FL 32092



Description	#93	Hours/Qty	Rate	Amount
Management Fees - August 2021	310.513.34		4,708.33	4,708.33
Information Technology - August 2021	351		333.33	333.33
Dissemination Agent Services - August 2021	313		258.33	258.33
Office Supplies	51		20.30	20.30
Postage	42		3.90	3.90
Copies	428		385.20	385.20
Total				\$5,709.39
Payments/Credits				\$0.00
Balance Due				\$5,709.39

Sky's the Limit Handyman Service, Inc.

1507 S. Central Ave.
Flagler Beach, FL 32136

Invoice

DATE	INVOICE #
6/30/2021	6533

BILL TO
Indigo C.D.D. 1408 Hamlin Avenue Unit E St. Cloud, FL 34771

RECEIVED
AUG 10 2021
BY:

P.O. NO.	TERMS	PROJECT

QUANTITY	DESCRIPTION	RATE	AMOUNT
	Misc. June jobs in the Community of LPGA International and Grande Champion.		
	June / Monthly maintenance of all four fountains and it's surrounding areas in the LPGA International Community.	125.00	125.00
	Monthly maintenance of ground lighting and streetlights throughout the LPGA International Community.	230.00	230.00
	Replacing of bulbs to misc. light fixtures at the following locations: 1. Bulb to streetlight at the intersection of Champions Drive and Tournament Drive. (250w Metal Halide bulb)	0.00	0.00
	Misc. repairs of all lighting fixtures in LPGA International. 1. All OK	0.00	0.00
	Misc. jobs in the Community of LPGA International. 1. Picking up 2 Children at Play signs from Speedi Signs and installing in Masters Glen. 2. Adjusting of the spray angle and height to fountain #3 3. Assembling and installing of 2 No Fishing signs behind 294 Wentworth and 218 Lytham in Masters Glen.	240.00	240.00
Please make check payable to STLHS Inc.		Total	

Sky's the Limit Handyman Service, Inc.

1507 S. Central Ave.
Flagler Beach, FL 32136

Invoice

DATE	INVOICE #
6/30/2021	6533

BILL TO Indigo C.D.D. 1408 Hamlin Avenue Unit B St. Cloud, FL 34771
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P.O. NO.	TERMS	PROJECT

QUANTITY	DESCRIPTION	RATE	AMOUNT
1	250w Metal Halide mogul base Bulb		
32	3" Chlorine tablet	38.06	38.06
12	Gallon Chlorine	3.01	96.32
2	4"x4" PVC post	3.98	47.76
2	PVC post cap	31.19	62.38
1	Concrete	4.89	9.78
		13.74	13.74
	#31 (LPGA Community total: \$863.04) 330-53800 - 46000 LPGA Monthly Repairs/Maint Misc. jobs at the I-95 overpass Testing and replacing of bulbs to palm trees and LPGA lettering flood fixtures at the following locations: 1. All OK Misc. repairs to palm tree and LPGA lettering flood fixtures at the I-95 overpass. 1. All OK I-95 Testing/Replacing Bulbs (I-95 Overpass Total \$45.00) 320-538-46		
		45.00	45.00
		0.00	0.00
Please make check payable to STLHS Inc.		Total	\$908.04

Sky's the Limit Handyman Service, Inc.

1507 S. Central Ave.
Flagler Beach, FL 32136

Invoice

DATE	INVOICE #
7/31/2021	6578

BILL TO Indigo C.D.D. 1408 Hamlin Avenue Unit E St. Cloud, FL 34771
--

RECEIVED
JUL 30 2021
BY: _____

P.O. NO.	TERMS	PROJECT

QUANTITY	DESCRIPTION	RATE	AMOUNT
	Misc. July jobs in the Community of LPGA International and Grande Champion.		
	July / Monthly maintenance of all four fountains and its surrounding areas in the LPGA International Community.	120.00	120.00
	Monthly maintenance of ground lighting and streetlights throughout the LPGA International Community.	240.00	240.00
	Replacing of bulbs to misc. light fixtures at the following locations: 1. Bulb to the streetlight at the intersection of LPGA Boulevard and Tournament Drive on the entry side. (175w Metal Halide bulb)	0.00	0.00
	Misc. repairs of all lighting fixtures in LPGA International. 1. Replaced bad ballast to the streetlight at the intersection of LPGA Boulevard and Tournament Drive on the entry side. (175w Metal Halide multi-tap ballast)	95.00	95.00
	Misc. jobs in the Community of LPGA International. 1. All OK	0.00	0.00
32	3" Chlorine tablet #31	3.01	96.32
12	Gallon Chlorine	3.98	47.76
1	175wt Metal Halide medium based bulb	37.30	37.30
1	Metal Halide 175wt multi-tap ballast	111.70	111.70
9	Wire Nut	0.19	1.71
330-53800-46000 (LPGA Community total: \$749.79)			
Please make check payable to STLHS Inc.		Total	

Sky's the Limit Handyman Service, Inc.

1507 S. Central Ave.
Flagler Beach, FL 32136

Invoice

DATE	INVOICE #
7/31/2021	6578

BILL TO
Indigo C.D.D. 1408 Hamlin Avenue Unit E St. Cloud, FL 34771

P.O. NO.	TERMS	PROJECT

QUANTITY	DESCRIPTION	RATE	AMOUNT
	Misc. jobs at the I-95 overpass		
	Testing and replacing of bulbs to palm trees and LPGA lettering flood fixtures at the following locations: 1. All OK	45.00	45.00
	Misc. repairs to palm tree and LPGA lettering flood fixtures at the I-95 overpass. 1. All OK	0.00	0.00
	320-53800-46000 (I-95 Overpass Total \$45.00)		
Please make check payable to STLHS Inc.		Total	\$794.79

From:

Solaris Management Inc.
1617 Ridgewood Ave. Ste D
Daytona Beach FL 32117
(904) 687-1255

Bill to:

Indigo Community Development District
Governmental Management Services
1408 Hamlin Avenue, Unit E
St Cloud, FL 34771

INVOICE

Date	Invoice #
7/31/21	73121

<u>Description</u>	Amount
#159 <u>Site Management Services - July 2021</u> 370.538.12	\$2,650.00
TOTAL DUE	\$2,650.00

Team Rountree, Inc.
P.O. Box 730506
Ormond Beach, FL 32173

386-274-4050 FAX 386-236-1270

Bill To

Indigo Community Development District
c/o Government Management Services-CF, LLC
1408 Hamlin Ave., Unit E
St. Cloud, FL 34771

Service Address

Invoice



www.teamroutree.net

Date

7/22/2021

Invoice #

26566

Need additional services? Please call our office, so your request can be recorded and scheduled in a timely manner!

Description	Amount
Heavy elevation on (2) Oaks Light elevation on (2) Oaks Hauled all debris	850.00
<div>RECEIVED JUL 27 2021 BY: _____</div>	
Thank you for choosing Team Rountree!	Total \$850.00

We accept Visa, MasterCard & Discover

RECEIVED

Team Rountree, Inc.
P.O. Box 730506
Ormond Beach, FL 32173

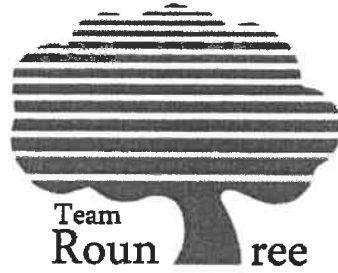
AUG 02 2021

Invoice

386-274-4050 FAX 386-236-1270

Bill To

Indigo Community Development District
c/o Government Management Services-CF,LLC
1408 Hamlin Ave., Unit E
St. Cloud, FL 34771



www.teamroutree.net

Date

8/1/2021

Invoice #

26592

Service Address

Need additional services? Please call our office, so your request can be recorded and scheduled in a timely manner!

#160hd	Description	Amount
330-538-469	Conservation easement maintenance underbrushing	3,986.00
Thank you for choosing Team Rountree!		Total \$3,986.00

We accept Visa, MasterCard & Discover

Team Rountree, Inc.
P.O. Box 730506
Ormond Beach, FL 32173

386-274-4050 FAX 386-236-1270

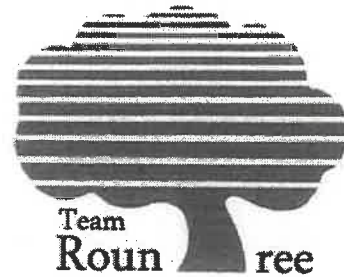
Bill To

Indigo Community Development District
c/o Government Management Services-CF, LLC
1408 Hamlin Ave., Unit E
St. Cloud, FL 34771

Service Address

Champions Drive and
Tournament Drive

Invoice



www.teamroutree.net

Date

8/4/2021

Invoice #

26617

Need additional services? Please call our office, so your request can be recorded and scheduled in a timely manner!

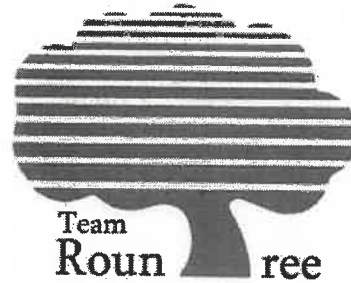
Description	Amount
Removed Ligunstroms and planted (4) Palm trees	5,200.00
<div>RECEIVED AUG 04 2021 BY: _____</div>	
Thank you for choosing Team Rountree!	Total \$5,200.00

We accept Visa, MasterCard & Discover

Team Rountree, Inc.
P.O. Box 730506
Ormond Beach, FL 32173

386-274-4050 FAX 386-236-1270

Invoice



www.teamroutree.net

Bill To
Indigo Community Development District c/o Government Management Services-CF, LLC 1408 Hamlin Ave., Unit E St. Cloud, FL 34771

Service Address
Lightning Strike

Date	Invoice #
8/5/2021	26625

Need additional services? Please call our office, so your request can be recorded and scheduled in a timely manner!

Description	Amount
Replaced a decoder output module with (1) Hunter ADM-99	850.00
Labor	90.00
<div>RECEIVED AUG 10 2021 BY: _____</div>	
Thank you for choosing Team Rountree!	Total \$940.00

We accept Visa, MasterCard & Discover

Team Rountree, Inc.
P.O. Box 730506
Ormond Beach, FL 32173

386-274-4050 FAX 386-236-1270

Bill To

Indigo Community Development District
c/o Government Management Services-CF, LLC
1408 Hamlin Ave., Unit E
St. Cloud, FL 34771

Service Address

Lake Bank Mowing

Invoice



www.teamroutree.net

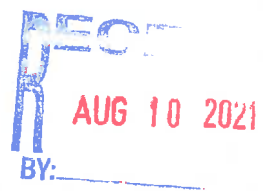
Date

8/9/2021

Invoice #

26624

Need additional services? Please call our office, so your request can be recorded and scheduled in a timely manner!

Description	Amount
Lake Bank Mowing - July 2021	812.50
Lake Bank Mowing - August 2021	812.50
	
Thank you for choosing Team Rountree!	Total \$1,625.00

We accept Visa, MasterCard & Discover

Team Rountree, Inc.
P.O. Box 730506
Ormond Beach, FL 32173

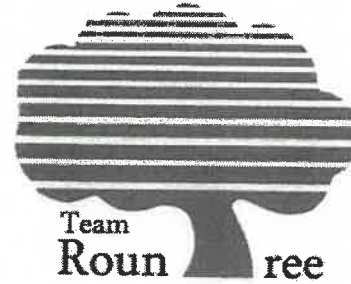
386-274-4050 FAX 386-236-1270

Bill To

Indigo Community Development District
c/o Government Management Services-CF, LLC
1408 Hamlin Ave., Unit E
St. Cloud, FL 34771

Service Address

Invoice



www.teamroutree.net

Date

8/9/2021

Invoice #

26626

Need additional services? Please call our office, so your request can be recorded and scheduled in a timely manner!

Description	Amount
Phase 3 Washed (7) miles of sidewalks and curbs at LPGA on Tournament Dr., Champions Dr., and International Golf Dr.	5,180.00
<div>RECEIVED AUG 10 2021 BY: _____</div>	
Thank you for choosing Team Rountree!	Total \$5,180.00

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C.L.O. Management LLC
1617 Ridgewood Ave, Suite D
Daytona Beach, FL 32117
386-944-9511
clomanagement.com

RECEIVED

AUG 06 2021

Invoice

Date	Invoice #
8/1/2021	1118

Bill To
Indigo Community Development District GMS, James Perry, District Mgr. 475 West Town Place Suite 114 St Augustine, FL 32092

#165 hdl
Office Lease Sep 21
300.00

Quantity	Description	Rate	Amount
1	Rent / Record Keeping September 2021 1617 Ridgewood Ave, Suite D Daytona Beach, FL 32117	500.00	500.00
Please remit to above address.		Total	\$500.00

Team Rountree, Inc.
P.O. Box 730506
Ormond Beach, FL 32173

RECEIVED

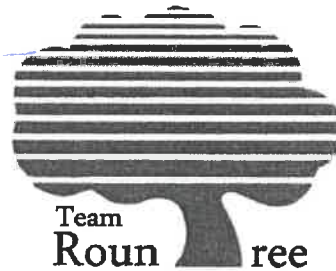
AUG 02 2021

Invoice

386-274-4050 FAX 386-236-1270

Bill To

Indigo Community Development District
c/o Government Management Services-CF, LLC
1408 Hamlin Ave., Unit E
St. Cloud, FL 34771



www.teamroutree.net

Date

Invoice #

8/1/2021

26593

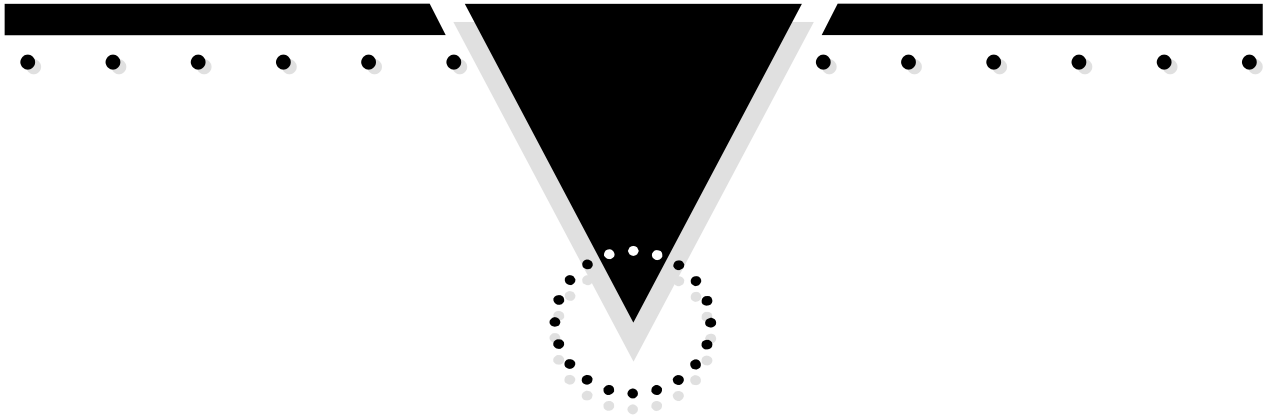
Service Address

Need additional services? Please call our office, so your request can be recorded and scheduled in a timely manner!

Description	# hrs	Amount
Monthly Contract Grounds Maintenance - Community	320.538.462	\$34907.00 38,507.00
Monthly Contract Grounds Maintenance - I-95 Overpass	320.538.442	4,200.00
Monthly Charge for Pressure Washing of Four Monuments	330.538.466	525.00
Mthly Oak Trimming Aug 21	270.538.47	\$3600.00
Thank you for choosing Team Rountree!		Total \$43,232.00

We accept Visa, MasterCard & Discover

TENTH ORDER OF BUSINESS



Indigo

Community Development District

Unaudited Financial Reporting
July 31, 2021



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10	<u>Assessment Receipt Schedule</u>

Indigo
Community Development District
Combined Balance Sheet
As of July 31, 2021

	<u>Governmental Funds</u>			<u>Account Groups</u>		<u>Totals</u>
	<u>General</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>General</u>	<u>General Long-Term Debt</u>	(memorandum only) <u>2021</u>
Assets				Fixed Assets		
Cash	\$73,854	----	----	----	----	\$73,854
Assessment Receivable	\$3,000	----	----	----	----	\$3,000
Prepaid Expense	\$500	----	----	----	----	\$500
Investments						
Custodial Operating Account	\$168,483	----	----	----	----	\$168,483
State Board of Administration - Operating	\$10,601	----	----	----	----	\$10,601
State Board of Administration - Reserve	\$2,070,693	----	----	----	----	\$2,070,693
Series 1999A						
Reserve Account	----	\$80,675	----	----	----	\$80,675
Revenue Account	----	\$49,419	----	----	----	\$49,419
Construction	----	----	\$148,232	----	----	\$148,232
Series 1999C						
Reserve Account	----	\$59,586	----	----	----	\$59,586
Revenue Account	----	\$754,188	----	----	----	\$754,188
Redemption Account	----	\$339	----	----	----	\$339
Remedial Expenditure	----	\$0	----	----	----	\$0
Series 2005						
Reserve Account	----	\$60,209	----	----	----	\$60,209
Escrow Deposit Fund	----	\$9,848	----	----	----	\$9,848
Prepayment Account	----	\$1,978	----	----	----	\$1,978
Revenue Account	----	\$1,086,461	----	----	----	\$1,086,461
Remedial Expenditure	----	\$0	----	----	----	\$0
Fixed Assets	----	----	----	\$8,305,270	----	\$8,305,270
Amount Available/Long-Term Debt	----	----	----	----	\$2,102,704	\$2,102,704
Amount to be Provided/Long Term Debt 1999A	----	----	----	----	\$464,906	\$464,906
Amount to be Provided/Long Term Debt 1999C	----	----	----	----	\$5,845,887	\$5,845,887
Amount to be Provided/Long Term Debt 2005	----	----	----	----	\$4,811,504	\$4,811,504
Total Assets	\$2,327,130	\$2,102,704	\$148,232	\$8,305,270	\$13,225,000	\$26,108,336
Liabilities						
Accounts Payable	\$6,086	----	----	----	----	\$6,086
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	----	\$130,094	----	----	----	\$130,094
Restricted for Debt Service 1999C	----	(\$445,962)	----	----	----	(\$445,962)
Restricted for Debt Service 2005	----	(\$1,614,522)	----	----	----	(\$1,614,522)
Restricted for Capital Projects 1999A/B	----	----	\$148,232	----	----	\$148,232
Assigned for General Fund	\$450,000	----	----	----	----	\$450,000
Unassigned General Fund	\$1,871,044	----	----	----	----	\$1,871,044
Total Liabilities, Fund Equity	\$2,327,130	\$2,102,704	\$148,232	\$8,305,270	\$13,225,000	\$26,108,336

INDIGO

COMMUNITY DEVELOPMENT DISTRICT

GENERAL FUND

Statement of Revenues & Expenditures As of July 31, 2021

	General Fund Budget	Prorated Budget 7/31/21	Actual 7/31/21	Variance
REVENUES:				
Maintenance Assessments	\$639,785	\$639,785	\$659,093	\$19,308
Miscellaneous Income	\$0	\$0	\$92	\$92
City of Daytona Funding	\$8,100	\$0	\$0	\$0
Interest Income	\$25,000	\$20,833	\$3,198	(\$17,635)
TOTAL REVENUES	\$672,885	\$660,618	\$662,383	\$1,765

EXPENDITURES:

ADMINISTRATIVE:

Supervisor Fees	\$12,000	\$10,000	\$5,600	\$4,400
FICA Expense	\$918	\$765	\$428	\$337
Engineering	\$5,000	\$4,167	\$0	\$4,167
Attorney	\$32,000	\$26,667	\$15,641	\$11,025
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	\$2,583	\$2,583	\$0
Special Assessment Roll Preparation	\$20,000	\$20,000	\$20,000	\$0
Management Fees	\$56,500	\$47,083	\$47,083	\$0
Information Technology	\$4,000	\$3,333	\$3,333	\$0
Telephone	\$300	\$250	\$71	\$179
Postage	\$1,500	\$1,250	\$724	\$526
Insurance	\$20,300	\$20,300	\$20,944	(\$644)
Printing & Binding	\$1,750	\$1,458	\$646	\$812
Legal Advertising	\$2,500	\$2,083	\$2,258	(\$175)
Other Current Charges	\$1,000	\$833	\$1,063	(\$230)
Office Supplies	\$350	\$292	\$122	\$170
Foreclosure Costs	\$0	\$0	\$1,143	(\$1,143)
Dues, Licenses, Subscriptions	\$175	\$175	\$175	\$0
Office Expense	\$6,000	\$5,000	\$5,000	\$0
TOTAL ADMINISTRATIVE	\$187,743	\$156,679	\$137,255	\$19,424

FIELD:

Operating Expenses I-95

Landscape Maintenance	\$50,400	\$42,000	\$42,000	(\$0)
Landscape Contingency	\$2,000	\$1,667	\$2,600	(\$933)
Irrigation Repairs & Maintenance	\$10,000	\$8,333	\$20,097	(\$11,763)
Mowing	\$8,100	\$6,750	\$0	\$6,750
Lakes	\$5,336	\$4,447	\$4,670	(\$223)
Plant Replacement & Annuals	\$8,000	\$6,667	\$5,250	\$1,417
Utilities	\$18,000	\$15,000	\$7,008	\$7,992
Repairs	\$10,000	\$8,333	\$26,571	(\$18,237)
Miscellaneous	\$2,000	\$1,667	\$1,620	\$46
Operating Expenses I-95	\$113,836	\$94,863	\$109,815	(\$14,952)

INDIGO COMMUNITY DEVELOPMENT DISTRICT

GENERAL FUND

Statement of Revenues & Expenditures

	General Fund Budget	Prorated Budget 7/31/21	Actual 7/31/21	Variance
<i>Operating Expenses Community Wide</i>				
Site Manager	\$31,800	\$26,500	\$26,500	\$0
Landscape Maintenance	\$418,884	\$349,070	\$349,070	\$0
Landscape Contingency	\$26,912	\$22,427	\$18,538	\$3,889
Irrigation Repairs & Maintenance	\$30,000	\$25,000	\$13,736	\$11,264
Lakes	\$37,956	\$31,630	\$28,467	\$3,163
Plant Replacement & Annuals	\$35,000	\$29,167	\$43,473	(\$14,306)
Utilities	\$45,000	\$37,500	\$25,404	\$12,096
Repairs	\$65,972	\$54,977	\$23,867	\$31,110
Stormwater System	\$3,750	\$3,125	\$0	\$3,125
Sidewalks	\$3,000	\$2,500	\$0	\$2,500
Miscellaneous	\$15,000	\$12,500	\$29,027	(\$16,527)
Conservation Easement Maintenance	\$47,832	\$39,860	\$45,036	(\$5,176)
Tree Trimming	\$43,200	\$36,000	\$36,550	(\$550)
Pressure Washing	\$17,000	\$14,167	\$5,088	\$9,079
Operating Expenses Community Wide	\$821,306	\$684,422	\$644,755	\$39,667
TOTAL FIELD	\$935,142	\$779,285	\$754,570	\$24,715
TOTAL EXPENDITURES	\$1,122,885	\$935,964	\$891,825	\$44,139
EXCESS REVENUES/ (EXPENDITURES) AND OTHER SOURCES	(\$450,000)	----	(\$229,442)	----
FUND BALANCE - BEGINNING	\$450,000	----	\$2,550,486	----
FUND BALANCE - ENDING	\$0	----	\$2,321,044	----

INDIGO COMMUNITY DEVELOPMENT DISTRICT

DEBT SERVICE FUND

Series 1999A

Statement of Revenues & Expenditures

As of July 31, 2021

REVENUES:

	Debt Service Budget	Prorated Budget 7/31/21	Actual 7/31/21	Variance
Special Assessments	\$79,064	\$79,064	\$79,835	\$771
Interest Income	\$0	\$0	\$6	\$6
TOTAL REVENUES	\$79,064	\$79,064	\$79,841	\$777

EXPENDITURES:

Interest Expense - 11/01	\$20,825	\$20,825	\$20,825	\$0
Principal Expense - 5/01	\$35,000	\$35,000	\$35,000	\$0
Interest Expense - 5/01	\$20,825	\$20,825	\$20,825	\$0
TOTAL EXPENDITURES	\$76,650	\$76,650	\$76,650	\$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	----	\$3,191	----
FUND BALANCE - BEGINNING	\$46,977	----	\$126,903	----
FUND BALANCE - ENDING	\$49,391	----	\$130,094	----

Fund Balance Calculation

Reserve Account	\$80,675
Revenue Account	\$49,419
Total Series 1999A Funds Available	\$130,094

INDIGO COMMUNITY DEVELOPMENT DISTRICT

DEBT SERVICE FUND

Series 1999C

Statement of Revenues & Expenditures

As of July 31, 2021

REVENUES:

	Debt Service Budget	Prorated Budget 7/31/21	Actual 7/31/21	Variance
Special Assessments - Tax Collector	\$567,166	\$567,166	\$582,754	\$15,588
Interest Income	\$2,500	\$2,083	\$56	(\$2,027)
Other Income Source	\$371,184	\$0	\$0	\$0
TOTAL REVENUES	\$940,850	\$569,249	\$582,810	\$13,561

EXPENDITURES:

Debt Service Obligation	\$940,850	\$466,200	\$466,200	\$0
TOTAL EXPENDITURES	\$940,850	\$466,200	\$466,200	\$0

OTHER SOURCES/(USES)

Other Debt Service Costs	\$0	\$0	(\$34,112)	(\$34,112)
TOTAL OTHER	\$0	\$0	(\$34,112)	(\$34,112)
EXCESS REVENUES (EXPENDITURES) AND OTHER SOURCES	\$0	----	\$82,498	----
FUND BALANCE - BEGINNING	\$0	----	(\$528,460)	----
FUND BALANCE - ENDING	\$0	----	(\$445,962)	----

Fund Balance Calculation

Reserve Account	\$59,586
Revenue Account	\$754,188
Redemption Account	\$339
Remedial Expenditure	\$0
Accrued Interest Payable	(\$5,075)
Accrued Principal Payable	(\$1,255,000)
Total Series 1999C Funds Available	(\$445,962)

INDIGO COMMUNITY DEVELOPMENT DISTRICT

DEBT SERVICE FUND

Series 2005

Statement of Revenues & Expenditures

As of July 31, 2021

REVENUES:

	Debt Service Budget	Prorated Budget 7/31/21	Actual 7/31/21	Variance
Special Assessments - Tax Collector	\$268,908	\$268,908	\$249,451	(\$19,457)
Interest Income	\$2,500	\$2,083	\$81	(\$2,002)
Other Income Source	\$306,580	\$0	\$0	\$0
TOTAL REVENUES	\$577,988	\$270,991	\$249,532	(\$21,459)

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	(\$23,598)	(\$23,598)
TOTAL OTHER	\$0	\$0	(\$23,598)	(\$23,598)

EXCESS REVENUES (EXPENDITURES) AND OTHER SOURCES

\$0	----	\$225,934	----
------------	-------------	------------------	-------------

FUND BALANCE - BEGINNING

\$0	----	(\$1,840,456)	----
------------	-------------	----------------------	-------------

FUND BALANCE - ENDING

\$0	----	(\$1,614,522)	----
------------	-------------	----------------------	-------------

Fund Balance Calculation

Reserve Account	\$60,209
Escrow Deposit Fund	\$9,848
Prepayment Account	\$1,978
Revenue Account	\$1,086,461
Remedial Expenditure	\$0
Accrued Interest Payable	(\$2,143,019)
Accrued Principal Payable	(\$630,000)
Total Series 2005 Funds Available	(\$1,614,522)

INDIGO COMMUNITY DEVELOPMENT DISTRICT

CAPITAL PROJECTS FUND

Series 1999A

Statement of Revenues & Expenditures

As of July 31, 2021

	Capital Projects Budget	Prorated Budget 7/31/21	Actual 7/31/21	Variance
<u>REVENUES:</u>				
Interest Income	\$0	\$0	\$6	\$6
TOTAL REVENUES	\$0	\$0	\$6	\$6
<u>EXPENDITURES:</u>				
Capital Outlay	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0
EXCESS REVENUES (EXPENDITURES)	\$0	\$0	\$6	\$6
FUND BALANCE - BEGINNING	\$0	----	\$148,226	----
FUND BALANCE - ENDING	\$0	----	\$148,232	----

INDIGO COMMUNITY DEVELOPMENT DISTRICT

Month to Month Income Statement FY2021

REVENUES:

	October	November	December	January	February	March	April	May	June	July	August	September	Total
Maintenance Assessments	\$0	\$37,540	\$238,775	\$16,369	\$15,341	\$23,554	\$22,454	\$3,964	\$253,945	\$47,151	\$0	\$0	\$659,093
Miscellaneous Income	\$0	\$0	\$0	\$0	\$0	\$0	\$92	\$0	\$0	\$0	\$0	\$0	\$92
City of Daytona Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest Income	\$607	\$430	\$350	\$340	\$267	\$262	\$230	\$203	\$165	\$345	\$0	\$0	\$3,198
TOTAL REVENUES	\$607	\$37,970	\$239,125	\$16,710	\$15,608	\$23,816	\$22,775	\$4,168	\$254,110	\$47,495	\$0	\$0	\$662,383

EXPENDITURES:

ADMINISTRATIVE:

Supervisor Fees	\$1,000	\$1,000	\$0	\$0	\$800	\$800	\$0	\$800	\$0	\$1,200	\$0	\$0	\$5,600
FICA Expense	\$77	\$77	\$0	\$0	\$61	\$61	\$0	\$61	\$0	\$92	\$0	\$0	\$428
Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Attorney	\$2,423	\$2,564	\$1,329	\$1,887	\$1,960	\$1,818	\$589	\$3,073	\$0	\$0	\$0	\$0	\$15,641
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	\$258	\$258	\$258	\$258	\$258	\$0	\$0	\$2,583
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	\$4,708	\$4,708	\$4,708	\$4,708	\$4,708	\$0	\$0	\$47,083
Information Technology	\$333	\$333	\$333	\$333	\$333	\$333	\$333	\$333	\$333	\$333	\$0	\$0	\$3,333
Telephone	\$0	\$0	\$0	\$19	\$0	\$52	\$0	\$0	\$0	\$0	\$0	\$0	\$71
Postage	\$244	\$83	\$9	\$65	\$0	\$100	\$18	\$126	\$9	\$71	\$0	\$0	\$724
Insurance	\$20,944	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,944
Printing & Binding	\$117	\$62	\$64	\$0	\$86	\$17	\$91	\$7	\$202	\$0	\$0	\$0	\$646
Legal Advertising	\$439	\$0	\$448	\$367	\$0	\$362	\$371	\$0	\$272	\$0	\$0	\$0	\$2,258
Other Current Charges	\$97	\$65	\$58	\$278	\$51	\$56	\$72	\$269	\$65	\$52	\$0	\$0	\$1,063
Office Supplies	\$18	\$21	\$21	\$0	\$20	\$0	\$21	\$0	\$20	\$0	\$0	\$0	\$122
Foreclosure Costs	\$140	\$0	\$0	\$140	\$0	\$280	\$0	\$583	\$0	\$0	\$0	\$0	\$1,143
Dues, Licenses, Subscriptions	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175
Office Expense	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$0	\$0	\$5,000
TOTAL ADMINISTRATIVE	\$51,472	\$12,672	\$10,629	\$12,645	\$9,227	\$9,346	\$6,961	\$10,720	\$6,368	\$7,215	\$0	\$0	\$137,255

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	\$4,200	\$4,200	\$4,200	\$4,200	\$4,200	\$0	\$0	\$42,000
Landscape Contingency	\$0	\$0	\$0	\$1,200	\$0	\$0	\$1,400	\$0	\$0	\$0	\$0	\$0	\$2,600
Irrigation Repairs & Maintenance	\$0	\$0	\$0	\$2,852	\$928	\$10,817	\$0	\$0	\$5,500	\$0	\$0	\$0	\$20,097
Mowing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lakes	\$743	\$397	\$397	\$397	\$397	\$397	\$755	\$397	\$397	\$397	\$0	\$0	\$4,670
Plant Replacement & Annuals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,250	\$0	\$0	\$0	\$5,250
Utilities	\$115	\$120	\$1,397	\$1,144	\$0	\$1,217	\$0	\$427	\$2,589	\$0	\$0	\$0	\$7,008
Repairs	\$45	\$85	\$45	\$45	\$45	\$26,042	\$45	\$129	\$45	\$45	\$0	\$0	\$26,571
Miscellaneous	\$131	\$164	\$164	\$164	\$164	\$164	\$164	\$164	\$177	\$164	\$0	\$0	\$1,620
OPERATING EXPENSES I-95	\$5,234	\$4,965	\$6,202	\$10,002	\$5,734	\$42,836	\$6,564	\$5,316	\$18,157	\$4,806	\$0	\$0	\$109,815

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	\$2,650	\$2,650	\$2,650	\$2,650	\$2,650	\$0	\$0	\$26,500
Landscape Maintenance	\$34,907	\$34,907	\$34,907	\$34,907	\$34,907	\$34,907	\$34,907	\$34,907	\$34,907	\$34,907	\$0	\$0	\$349,070
Landscape Contingency	\$525	\$1,464	\$2,775	\$525	\$525	\$1,775	\$525	\$5,345	\$1,691	\$3,388	\$0	\$0	\$18,538
Irrigation Repairs & Maintenance	\$2,085	\$4,393	\$552	\$0	\$3,690	\$0	\$2,009	\$1,007	\$0	\$0	\$0	\$0	\$13,736
Lakes	\$0	\$3,163	\$3,163	\$3,163	\$3,163	\$3,163	\$3,163	\$3,163	\$3,163	\$3,163	\$0	\$0	\$28,467
Plant Replacement & Annuals	\$5,165	\$210	\$4,515	\$0	\$3,150	\$2,548	\$7,039	\$5,994	\$11,369	\$3,484	\$0	\$0	\$43,473
Utilities	\$2,526	\$2,459	\$2,516	\$2,811	\$2,570	\$2,597	\$2,611	\$2,436	\$2,479	\$2,401	\$0	\$0	\$25,404
Repairs	\$3,661	\$896	\$2,704	\$3,501	\$2,111	\$556	\$6,746	\$2,078	\$863	\$750	\$0	\$0	\$23,867
Stormwater System	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sidewalks	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous	\$1,881	\$6,569	\$4,139	\$164	\$272	\$164	\$5,158	\$5,252	\$177	\$5,252	\$0	\$0	\$29,027
Conservation Easement Maintenance	\$3,986	\$3,986	\$3,986	\$3,986	\$3,986	\$3,986	\$3,986	\$3,986	\$9,162	\$3,986	\$0	\$0	\$45,036
Tree Trimming	\$3,600	\$3,600	\$3,600	\$3,600	\$3,600	\$3,600	\$3,600	\$4,150	\$3,600	\$3,600	\$0	\$0	\$36,550
Pressure Washing	\$0	\$0	\$0	\$0	\$0	\$5,088	\$0	\$0	\$0	\$0	\$0	\$0	\$5,088
OPERATING EXPENSES COMMUNITY WIDE	\$60,986	\$64,297	\$65,507	\$55,307	\$60,624	\$61,033	\$72,393	\$70,968	\$70,060	\$63,579	\$0	\$0	\$644,755

TOTAL EXPENDITURES

	\$117,692	\$81,934	\$82,339	\$77,953	\$75,585	\$113,216	\$85,918	\$87,004	\$94,585	\$75,600	\$0	\$0	\$891,825
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EXCESS REVENUES/ (EXPENDITURES)

	(\$117,085)	(\$43,963)	\$156,786	(\$61,244)	(\$59,978)	(\$89,400)	(\$63,143)	(\$82,836)	\$159,525	(\$28,104)	\$0	\$0	(\$229,442)
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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
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
3/2/21	\$ 3,794.34	\$ 1,492.86	\$ 323.28	\$ 1,399.87	\$ 578.33	\$ 3,794.34
3/16/21	\$ 69,913.48	\$ 20,560.80	\$ -	\$ 15,569.48	\$ 33,783.20	\$ 69,913.48
3/19/21	\$ 3,895.69	\$ 1,500.42	\$ 746.52	\$ 1,648.75	\$ -	\$ 3,895.69
4/7/21	\$ 15,247.53	\$ 12,124.51	\$ 160.12	\$ 2,228.58	\$ 734.32	\$ 15,247.53
4/14/21	\$ 15,616.46	\$ 7,402.70	\$ 1,746.22	\$ 5,513.32	\$ 954.22	\$ 15,616.46
4/27/21	\$ 7,384.74	\$ 2,926.31	\$ 933.02	\$ 2,938.27	\$ 587.14	\$ 7,384.74
5/21/21	\$ 4,307.48	\$ 3,964.41	\$ -	\$ 343.07	\$ -	\$ 4,307.48
6/10/21	\$ 3,110.42	\$ 1,450.64	\$ 282.43	\$ 1,074.97	\$ 302.38	\$ 3,110.42
6/18/21	\$ 557,819.67	\$ 252,494.81	\$ 8,049.15	\$ 244,883.01	\$ 52,392.70	\$ 557,819.67
7/2/21	\$ 169,221.23	\$ 47,150.75	\$ -	\$ 37,829.60	\$ 84,240.88	\$ 169,221.23
						\$ -
TOTAL TAX ROLL RECEIVED	\$ 1,571,133.01	\$ 659,093.22	\$ 79,834.96	\$ 582,754.12	\$ 249,450.71	\$ 1,571,133.01
BALANCE DUE TAX ROLL	\$ (19,314.26)	\$ (770.76)	\$ (15,587.83)	\$ 19,457.63	\$ (16,215.22)	
PERCENT COLLECTED	103.02%	100.97%	102.75%	92.76%	101.04%	

*Check#5154 American SW-30 Investments