

INDIGO COMMUNITY  
DEVELOPMENT DISTRICT

JANUARY 26, 2022

AGENDA PACKAGE



## *AGENDA*



## Indigo Community Development District

475 West Town Place, Suite 114

St. Augustine, Florida 32092

[www.IndigoCDD.com](http://www.IndigoCDD.com)

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January 19, 2022

Board of Supervisors

Indigo Community Development District

**Call In # 1-800-264-8432 Code 752807**

Dear Board Members:

The Indigo Community Development District Board of Supervisors Meeting is scheduled to be held on **Wednesday, January 26, 2022 at 1:00 p.m. at the Holiday Inn Daytona Beach LPGA Boulevard, 137 Automall Circle, Daytona Beach, Florida 32124.**

Following is the agenda for the meeting:

- I. Roll Call
- II. Public Comment (Limited to 3 minutes per person)
- III. Approval of Minutes of the November 17, 2021 Meeting
- IV. Ratification of Revised Engagement Letter from Grau & Associates for the Fiscal Year 2021 Audit
- V. Selection of Audit Committee
- VI. Staff Reports
  - A. District Counsel
  - B. District Engineer
  - C. District Manager
  - D. Field Operations Manager – Update on Replacement of Pavers at LPGA Entrance
- VII. Supervisors' Requests and Public Comment (Limited to 3 minutes per person)
- VIII. Approval of Check Register
- IX. Financial Statements as of December 31, 2021
- X. Next Scheduled Meeting – Wednesday, March 23, 2022 at 1:00 p.m. at the Holiday Inn Daytona LPGA Boulevard, 137 Automall Circle, Daytona Beach, Florida
- XI. Adjournment



## *MINUTES*



INDIGO  
COMMUNITY DEVELOPMENT DISTRICT

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

Present and constituting a quorum were:

Robert E. Welsh	Assistant Secretary
Kevin Kilian	Assistant Secretary
Ken Workowski	Assistant Secretary

Also Present were:

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

**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**

A resident stated I'm new to the area and am not familiar with CDDs and am here to get informed.

**THIRD ORDER OF BUSINESS**

**Ratification of Transfer of Client Matters to  
Kutak Rock LLP**

Mr. Perry stated this was signed by the chair three weeks ago. Hopping Green & Sams is no longer in place and the bulk of the attorneys have moved to Kutak Rock.

On MOTION by Mr. Welsh seconded by Mr. Kilian with all in favor transfer of client matters to Kutak Rock, LLP was ratified.
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**FOURTH ORDER OF BUSINESS**

**Consideration of Financing Matters for  
Phases B1/C1**

**A. Public Hearing for the Purpose of Imposing Special Assessments**



On MOTION by Mr. Welsh seconded by Mr. Workowski with all in favor the public hearing was opened.

Mr. Perry stated this process is similar to what we went through earlier this year, this is on Phases B1 and C1, which are comprised of 405 single-family homes in those two assessment areas.

We have consideration of Resolution 2022-01, and that resolution highlights those two assessment areas and are bolstered by the engineer's report that is included in the package, which provides for the various components of construction related to infrastructure for those two phases.

In addition, we have the assessment methodology report, which builds upon the construction improvement plan and considers if they were 100% financed with bonds, the bond issue itself would be approximately \$20 million and if you keep in mind this is the first phase of this process. The actual bonds issued will be substantially less than that because if they did issue bonds for the \$20 million the annual assessment for a 50-foot lot would be over \$4,100 and the market conditions are not there. The developer will be providing that bridge between the funds available from the bonds and the actual cost of the construction.

Ms. Buchanan asked do you believe that the benefit provided by the project is equal to or exceeds the amount of assessments on the property.

Mr. Perry responded it does.

Ms. Buchanan asked do you believe the assessment is equitably allocated under the methodology?

Mr. Perry responded they are. There are only two product types, a 40-foot lot and 50-foot lot.

Ms. Buchanan asked do you believe the assessment report and engineer's report propose a path that is in the best interests of the district?

Mr. Perry responded it does.

Ms. Buchanan stated you can open it to public comment and after public comment the board can determine whether they want to make any adjustments to the methodology and if they want to move forward with the methodology as written, then we just need a motion to approve the resolution.

Mr. Kilian asked will these properties necessitate a road from LPGA below Memorial Stadium or is that different?



Mr. Perry stated I think there is an exhibit that has the roadway, Integrated LPGA.

Mr. Kilian stated we approved the infrastructure last time and there was discussion at that time if that entrance created a hazard around that corner and they were going to look into that.

Mr. Perry stated I have not heard. Obviously, all the plans are approved by the city and the state, so line of sight issues is a very big issue.

Mr. von der Osten stated I talked to the developer about that and asked the same question about having an entrance on that curve and once he gets to Phase 2 that entrance becomes right turn only. There will not be any cars turning left. It's a future phase.

There were no comments or questions from the public.

**B. Consideration of Resolution 2022-01**

On MOTION by Mr. Kilian seconded by Mr. Workowski with all in favor Resolution 2022-01 was approved.

On MOTION by Mr. Welsh seconded by Mr. Kilian with all in favor the public hearing was closed.

**FIFTH ORDER OF BUSINESS**

**Approval of the Minutes of the September 22, 2021 Meeting**

On MOTION by Mr. Workowski seconded by Mr. Welsh with all in favor the minutes of the September 22, 2021 meeting were approved as presented.

**SIXTH ORDER OF BUSINESS**

**Ratification of Engagement Letter with Grau & Associates for the Fiscal Year 2021 audit**

On MOTION by Mr. Kilian seconded by Mr. Welsh with all in favor the engagement letter with Grau & Associates to perform the fiscal year 2021 audit in the amount of \$5,100 was ratified.

**SEVENTH ORDER OF BUSINESS**

**Staff Reports**

**A. District Counsel**

**1. Memo re: Legal Notices**



Mr. Perry stated the first memo with regard to legal notices provided some additional relief to certain governmental entities in regard to electronic filing of notices. It really doesn't appear that it will have any benefit for CDDs.

## **2. Memo re: Prompt Payment Policies**

Mr. Perry stated there are some changes in the statute under prompt payment especially under construction contracts. This wouldn't have come into play previously, but now that we do have construction activities it will come into play and Katie's firm has drafted a revision to those prompt payment policies and procedures that we have in place and there is a resolution with blanks in it and we can bring it back with the blanks filled in. Most of the blanks are the name of the district. This format is what they are proposing for all the districts. There are not a lot of changes to it, but it provides for 1% monthly carry to 2% if there are issues in payment of invoices that are rendered.

On MOTION by Mr. Kilian seconded by Mr. Workowski with all in favor Resolution 2022-02 was approved.

## **3. Memo re: Public Records Exemptions**

Mr. Perry stated the public records exemption provides the ability to have certain information from staff and or the supervisors exempt from public records. It has never been an issue with this district in fact we have had only one issue with it over the last 15 years with another district.

## **4. Memo re: Stormwater Management Needs Analysis**

Mr. Perry stated the stormwater management needs analysis is looking at the current conditions of the stormwater system and the projections for the next 20-years. In conjunction with that we do have a proposal for the district engineer to do that stormwater analysis. The proposed fee is \$15,000, I expect in future years when it is required to be updated the cost should be considerably less than that because this will be the first year it is done and they have to get a lot more documents and have a basis for going forward.



**B. District Engineer – Consideration of Proposal for Preparation of a Stormwater Needs Analysis Report**

On MOTION by Mr. Kilian seconded by Mr. Welsh with all in favor the proposal from Singhofen & Associates to prepare a stormwater needs analysis in the amount of \$15,000 was approved.

**C. District Manager**

There being none, the next item followed.

**D. Field Operational Manager**

Mr. von der Osten stated the separation of the Jubilee irrigation system is complete. There is no connection between the Jubilee HOA and the CDD. We walked it with the HOA board last week and they are pleased.

Two meetings ago we had residents from Centennial questioning certain areas of responsibility. We met and there are some areas that belong to the CDD. Jamie walked it and we will add that to our list. It's about \$1,900 a month.

Mr. Rountree stated the only part that makes it expensive is the lake banks so it is a lot of weeding but only about 200 yards of edging. We will have a proposal at the January meeting.

Mr. von der Osten stated we are keeping the flags in the best shape we can.

Mr. Welsh asked have we decided who is going to pay for the Christmas decorations at the main entrance? Last year we had a problem with people who had done it before didn't want to do it.

Mr. Rountree stated all we did was put up wreaths and didn't send you a bill. We have so much stuff running electricity that until we can have a separate breaker in the panel let's stick with the wreaths and next year when we do budgets, we can look at doing it right and hiring a company.

Mr. Perry stated a minimal charge is probably in the \$10,000 to \$12,000 range, some places spend \$25,000 on an entrance.

Mr. von der Osten stated if you want to go with district owned decorations then we need to order those in the summer.

**EIGHTH ORDER OF BUSINESS**

**Supervisors Requests and Public Comments**



Mr. Kilian stated at the last meeting we talked about pavers and what the options were and Kurt was going to see if the city was okay with us funding the improvements.

Mr. von der Osten stated I did have a conversation with them, and it was going to get floated up the chain and I didn't receive a response. I will be happy to check and circulate something through Jim to you.

Mr. Kilian stated given that the city is okay with us doing that, can we get some hard numbers on what it would cost to fix? The city did a great job fixing the sidewalks between the entrance and the clubhouse, but beyond that there are a lot of problems in Greyhawk and some on Perfect Drive. They put a ramp between one piece of concrete and another rather than fix the sidewalk.

Mr. Rountree stated my understanding is they didn't have the funds to do International Golf, Tournament and Champions all at the same time. I imagine they would address those three being the oldest roads before they do the others.

Mr. Kilian asked how are we doing on the bonds, especially those in default, on a steady direction of getting those satisfied?

Mr. Perry stated yes, with the sales that have occurred we are in a lot better shape. I know we had some preliminary discussions with an underwriter regarding looking at refinancing. We will address that in this coming year. As the land turns from being non-compliant phase to paying their bonds and bringing things current, we are in a lot better shape to approach a refinancing. Your 1999C bonds are almost 30-years old and mature at 30-years and the interest rate on them is right at 6% and we are seeing refinancings in the low 3% and less.

Mr. Kilian stated it would be helpful to have those paver options by the next meeting because that is something everybody experiences every morning.

Mr. Perry stated when he gets that information, we will circulate that to the board prior to the meeting.

Mr. von der Osten stated there is a stamped asphalt, actual pavers and just regular asphalt. We will solidify those numbers.

## **NINTH ORDER OF BUSINESS**

## **Approval of Check Register**



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

**TENTH ORDER OF BUSINESS**

**Financial Statements as of October 31, 2021**

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

**ELEVENTH ORDER OF BUSINESS**

**Next Scheduled Meeting – January 26, 2022 at  
1:00 p.m. @ Holiday Inn**

Mr. Perry stated the next scheduled meeting is January 26, 2022 at 1:00 p.m. in the same location.

On MOTION by Mr. Welsh seconded by Mr. Kilian with all in favor the meeting adjourned at 1:35 p.m.

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Secretary/Assistant Secretary

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Chairman/Vice Chairman



## *FOURTH ORDER OF BUSINESS*





# Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

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Boca Raton, Florida 33431  
(561) 994-9299 • (800) 299-4728  
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December 21, 2021

Board of Supervisors  
Indigo Community Development District  
c/o GMS, LLC  
219 E. Livingston Street  
Orlando, FL 32801

We are pleased to confirm our understanding of the services we are to provide Indigo Community Development District, Volusia County, Florida ("the District") for the fiscal year ended September 30, 2021. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Indigo Community Development District as of and for the fiscal year ended September 30, 2021. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes. This letter serves to renew our agreement and establish the terms and fee for the 2021 audit.

Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Budgetary comparison schedule

## Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the District's financial statements. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the financial statements is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards



and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

### **Examination Objective**

The objective of our examination is the expression of an opinion as to whether the District is in compliance with Florida Statute 218.415 in accordance with Rule 10.556(10) of the Auditor General of the State of Florida. Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and will include tests of your records and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our examination of the District's compliance. The report will include a statement that the report is intended solely for the information and use of management, those charged with governance, and the Florida Auditor General, and is not intended to be and should not be used by anyone other than these specified parties. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the District's compliance is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

### **Other Services**

We will assist in preparing the financial statements and related notes of the District in conformity with U.S. generally accepted accounting principles based on information provided by you. These non-audit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

### **Management Responsibilities**

Management is responsible for the financial statements and all accompanying information as well as all representations contained therein. Further, management is responsible for compliance with Florida Statute 218.415 and will provide us with the information required for the examination. The accuracy and completeness of such information is also management's responsibility. As part of the audit, we will assist with preparation of your financial statements and related notes in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. In addition, you will be required to make certain representations regarding compliance with Florida Statute 218.415 in the management representation letter. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Management is responsible for establishing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management is reliable and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. As part of our engagement, we may propose standard adjusting, or correcting journal entries to your financial statements. You are responsible for reviewing the entries and understanding the nature of the proposed entries and the impact they have on the financial statements.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you



are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

#### **Audit Procedures—General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

#### **Audit Procedures—Internal Control**

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

#### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

#### **Engagement Administration, Fees, and Other**

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.



The audit documentation for this engagement is the property of Grau & Associates and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Grau & Associates personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. Notwithstanding the foregoing, the parties acknowledge that various documents reviewed or produced during the conduct of the audit may be public records under Florida law. The District agrees to notify Grau & Associates of any public record request it receives that involves audit documentation.

Furthermore, Grau & Associates agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to Section 119.0701, Florida Statutes. Auditor acknowledges that the designated public records custodian for the District is the District Manager ("Public Records Custodian"). Among other requirements and to the extent applicable by law, Grau & Associates shall 1) keep and maintain public records required by the District to perform the service; 2) upon request by the Public Records Custodian, provide the District with the requested public records or allow the records to be inspected or copied within a reasonable time period at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes; 3) ensure that public records which are exempt or confidential, and exempt from public records disclosure requirements, are not disclosed except as authorized by law for the duration of the contract term and following the contract term if Auditor does not transfer the records to the Public Records Custodian of the District; and 4) upon completion of the contract, transfer to the District, at no cost, all public records in Grau & Associate's possession or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws. When such public records are transferred by Grau & Associates, Grau & Associates shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District in a format that is compatible with Microsoft Word or Adobe PDF formats.

**IF GRAU & ASSOCIATES HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO ITS DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE PUBLIC RECORDS CUSTODIAN AT C/O GOVERNMENTAL MANAGEMENT SERVICES – CENTRAL FLORIDA, LLC, 219 EAST LIVINGSTON STREET ORLANDO, FLORIDA 32801, OR RECORDREQUEST@GMSOFL.COM, PH: (407) 841-5524.**

Our fee for these services will not exceed \$6,100 for the September 30, 2021 audit unless there is a change in activity by the District which results in additional audit work or if additional Bonds are issued.

We will complete the audit within prescribed statutory deadlines, which requires the District to submit its annual audit to the Auditor General no later than nine (9) months after the end of the audited fiscal year, with the understanding that your employees will provide information needed to perform the audit on a timely basis.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Invoices will be submitted in sufficient detail to demonstrate compliance with the terms of this agreement. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate.

The District may terminate this agreement, with or without consent, upon thirty (30) days written notice of termination to Grau & Associates. Upon any termination of this agreement, Grau & Associates shall be entitled to payment of all work and/or services rendered up until the date of the notice of termination subject to any offsets the District may have against Grau & Associates.

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2019 peer review report accompanies this letter.



Indigo Community Development District

Page 5

We appreciate the opportunity to be of service to Indigo Community Development District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Grau & Associates



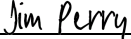
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Antonio J. Grau

RESPONSE:

This letter correctly sets forth the understanding of Indigo Community Development District.

DocuSigned by:

By:  \_\_\_\_\_

1471E54342174D3

Title: \_\_\_\_\_ Secretary / District Manager

Date: 12/22/2021 \_\_\_\_\_





**FICPA Peer Review Program**  
Administered in Florida  
by The Florida Institute of CPAs



Peer Review  
Program

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

February 20, 2020

Antonio Grau  
Grau & Associates  
951 Yamato Rd Ste 280  
Boca Raton, FL 33431-1809

Dear Antonio Grau:

It is my pleasure to notify you that on February 20, 2020, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2022. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

*FICPA Peer Review Committee*

Peer Review Team  
FICPA Peer Review Committee  
paul@ficpa.org  
800-342-3197 ext. 251

Florida Institute of CPAs

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 571202



*EIGHTH ORDER OF BUSINESS*



# Indigo

## Community Development District

### Summary of Invoices

November 10, 2021 to January 19, 2022

Fund	Date	Check No.'s	Amount
General Fund	11/16/21	4812-4814	\$ 66,104.11
	11/23/21	4815-4821	\$ 39,374.82
	12/7/21	4822-4823	\$ 6,513.64
	12/14/21	4824-4827	\$ 56,298.12
	12/21/21	4828-4829	\$ 910.14
	1/5/22	4830-4836	\$ 6,051.11
	1/10/22	4837	\$ 5,377.58
			<hr/> \$ 180,629.52
Payroll	<u>November 2021</u>		
	Mark McCommon	50588	\$ 159.70
	Kenneth Workowski	50589	\$ 184.70
	Kevin Kilian	50590	\$ 184.70
	Robert Welsh	50591	\$ 164.70
			<hr/> \$ 693.80
			<hr/> \$ 181,323.32



CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
11/16/21	00093	11/01/21	230 202111 310-51300-34000	MANAGEMENT FEES NOV21	*	4,708.33	
		11/01/21	230 202111 310-51300-35200	WEBSITE ADMIN NOV21	*	100.00	
		11/01/21	230 202111 310-51300-35100	INFORMATION TECH NOV21	*	233.33	
		11/01/21	230 202111 310-51300-31300	DISSEMINATION FEE NOV21	*	258.33	
		11/01/21	230 202111 310-51300-51000	OFFICE SUPPLIES	*	.78	
		11/01/21	230 202111 310-51300-42000	POSTAGE	*	16.74	
		11/01/21	230 202111 310-51300-42500	COPIES	*	10.50	
		11/01/21	230 202111 310-51300-41000	TELEPHONE	*	39.88	
GOVERNMENTAL MANAGEMENT SERVICES						5,367.89	004812
11/16/21	00010	9/30/21	125822 202106 310-51300-31500	5T WEALTH CASE/REOPENING	*	183.00	
		9/30/21	125822A 202107 310-51300-31500	CONFER WITH ARTIN/KATIE	*	147.50	
		9/30/21	125823 202108 310-51300-31500	PREP/ATTEND BOARD MTGS	*	2,582.47	
		9/30/21	125824 202106 310-51300-49300	CONF INA GROUP/EBP SETTLE	*	760.50	
		9/30/21	125824A 202107 310-51300-49300	OSC/INA GROUP SETTLEMENT	*	970.00	
		9/30/21	125824B 202108 310-51300-49300	DOS SANTOS/GC LAND/PKFORD	*	6,210.00	
		10/31/21	125881 202109 310-51300-31500	REV AGENDA/ATTEND BOS MTG	*	1,435.25	
		10/31/21	125882 202109 310-51300-49300	FINALIZE SETTLEMENT AGREE	*	5,215.50	
HOPPING GREEN & SAMS						17,504.22	004813
11/16/21	00160	11/01/21	26825 202111 330-53800-46200	MTHLY GROUNDS MAINT NOV21	*	34,907.00	
		11/01/21	26825 202111 320-53800-46200	MTHLY GROUNDS MAINT NOV21	*	4,200.00	
		11/01/21	26825 202111 330-53800-46600	PRESS.WASH 4 MONUMENTS	*	525.00	
		11/01/21	26825 202111 330-53800-47000	MTHLY GROUNDS MAINT NOV21	*	3,600.00	
TEAM ROUNTREE, INC.						43,232.00	004814
INDI INDIGO				TVISCARRA			



CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
11/23/21	00015	11/01/21	PI-A7051 202111 330-53800-46800 LAKE/WETLAND SRVCS-NOV21		*	3,257.89	
		11/01/21	PI-A7052 202111 320-53800-46800 LAKE/WETLAND SRVCS-NOV21		*	408.45	
				SOLITUDE LAKE MANAGEMENT LLC			3,666.34 004815
11/23/21	00034	11/16/21	18315328 202111 330-53800-46000 RPLC TREE LIGHT/FLGPL LIT		*	2,653.00	
		11/18/21	18315355 202111 330-53800-46000 RPLC DEFECTIVE LIGHT N/C		*	86.00	
		11/19/21	18315359 202111 330-53800-46000 RPR POLE LGHT/4 TREE LGHT		*	491.00	
				COURTEAUX ELECTRIC, INC.			3,230.00 004816
11/23/21	00165	11/01/21	1123 202111 300-15500-10000 OFFICE LEASE DEC21		*	500.00	
				C.L.O. MANAGEMENT LLC			500.00 004817
11/23/21	00017	10/26/21	4163352 202110 310-51300-48000 NOT.SPCL ASMT/MTG 11/17		*	2,562.84	
				DAYTONA BEACH NEWS-JOURNAL			2,562.84 004818
11/23/21	00159	11/20/21	113021 202111 330-53800-12000 SITE MGMT SERVICES-NOV21		*	2,650.00	
				SOLARIS MANAGEMENT INC.			2,650.00 004819
11/23/21	00160	11/08/21	26845 202111 330-53800-46600 INST.SOD ALONG CHAMPIONS		*	2,100.00	
		11/10/21	26847 202111 320-53800-46100 LPGA WEST ISLAND-TIMR/POP		*	1,638.30	
		11/10/21	26847 202111 320-53800-46100 LPGA CTR ISLAND-TIMR/LTCH		*	2,894.65	
		11/10/21	26847 202111 320-53800-46100 LPGA EAST ISLND-TIMR/LTCH		*	1,094.55	
		11/10/21	26847 202111 320-53800-46100 LPGA RAMP TRI-TIMER/LATCH		*	696.00	
		11/10/21	26849 202111 330-53800-46100 RPLC NODE HUNTER/SOLENOID		*	2,326.00	
		11/11/21	26858 202111 330-53800-46100 RPLC VALVE/BATTERY/BALL		*	851.00	
		11/15/21	26861 202111 320-53800-46100 LPGA NE QUAD BNK-TIMR/WIR		*	4,824.45	
		11/15/21	26861 202111 320-53800-46100 LPGA SE QUAD BNK-TIMR/ROT		*	909.85	
		11/15/21	26861 202111 320-53800-46100 LPGA NW QUAD BNK-VALV/TIM		*	2,798.40	

INDI INDIGO TVISCARRA



\*\*\* CHECK DATES 11/10/2021 - 01/19/2022 \*\*\*  
 INDIGO CDD - GENERAL FUND  
 BANK A INDIGO - GENERAL

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
		11/15/21	26861 202111 320-53800-46100		*	2,093.40	
			LPGA SW QUAD BNK-VALV/TIM				
		11/15/21	26861 202111 320-53800-46100		*	4,128.90	
			LPGA RAMP TRI-MAINLN/VALV				
				TEAM ROUNTREE, INC.			26,355.50 004820
11/23/21	00130	11/17/21	90122160 202111 320-53800-49000		*	205.07	
			RENT STORAGE 11/17-12/16				
		11/17/21	90122160 202111 330-53800-49000		*	205.07	
			RENT STORAGE 11/17-12/16				
				WILLIAMS SCOTSMAN, INC.			410.14 004821
12/07/21	00093	12/01/21	231 202112 310-51300-34000		*	4,708.33	
			MANAGEMENT FEES DEC21				
		12/01/21	231 202112 310-51300-35200		*	100.00	
			WEBSITE ADMIN DEC21				
		12/01/21	231 202112 310-51300-35100		*	233.33	
			INFORMATION TECH DEC21				
		12/01/21	231 202112 310-51300-31300		*	258.33	
			DISSEMIANTION FEE DEC21				
		12/01/21	231 202112 310-51300-51000		*	32.26	
			OFFICE SUPPLIES				
		12/01/21	231 202112 310-51300-42000		*	4.04	
			POSTAGE				
		12/01/21	231 202112 310-51300-42500		*	193.35	
			COPIES				
				GOVERNMENTAL MANAGEMENT SERVICES			5,529.64 004822
12/07/21	00010	11/24/21	126133 202111 310-51300-49300		*	665.50	
			NOT.UNPAID ASMT/INA GROUP				
		11/24/21	126155 202110 310-51300-31500		*	318.50	
			ESTOPPEL LTR/ASMT REFUND				
				HOPPING GREEN & SAMS			984.00 004823
12/14/21	00015	12/01/21	PI-A7235 202112 330-53800-46800		*	3,257.89	
			LAKE/WETLAND SRVCS-DEC21				
		12/01/21	PI-A7236 202112 320-53800-46800		*	408.45	
			LAKE/WETLAND SRVCS-DEC21				
				SOLITUDE LAKE MANAGEMENT LLC			3,666.34 004824
12/14/21	00031	11/30/21	6728 202111 330-53800-46000		*	654.28	
			LPGA MTHLY REPAIRS/MAINT				
		11/30/21	6728 202111 320-53800-46000		*	85.00	
			I-95 TSTING/RPLCING BULBS				
				SKY'S THE LIMIT HANDYMAN SVCS, INC.			739.28 004825
				INDI INDIGO TVISCARRA			



AP300R	YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER										RUN	1/19/22	PAGE	4	
*** CHECK DATES 11/10/2021 - 01/19/2022 ***														INDIGO CDD - GENERAL FUND	
														BANK A INDIGO - GENERAL	
CHECK DATE	VEND#	.....INVOICE.....		...EXPENSED TO...			VENDOR NAME		STATUS	AMOUNT	....CHECK.....				
		DATE	INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS			AMOUNT		#		
12/14/21	00159	12/10/21	121021	202112	330	53800-12000			*	2,650.00					
SITE MGMT SERVICES DEC21															
SOLARIS MANAGEMENT INC.												2,650.00	004826		
12/14/21	00160	11/17/21	26867	202111	330	53800-46600			*	303.00					
INST.4BAG STONE/CLN BOXES															
		12/01/21	26892	202112	330	53800-46900			*	3,986.00					
CONSRV.EASE.MAINT.UDRBRSH															
		12/01/21	26893	202112	330	53800-46200			*	34,907.00					
MTHLY GROUNDS MAINT DEC21															
		12/01/21	26893	202112	320	53800-46200			*	4,200.00					
MTHLY GROUNDS MAINT DEC21															
		12/01/21	26893	202112	330	53800-46600			*	525.00					
PRESS.WASH 4 MONUMENTS															
		12/01/21	26893	202112	330	53800-47000			*	3,600.00					
MTHLY OAK TRIMMING DEC21															
		12/06/21	26911	202111	330	53800-46100			*	594.00					
RPLC VALVE/INST.FIX/COUPL															
		12/07/21	26918	202111	330	53800-63100			*	357.50					
INSTALL 55 POINSETTIAS															
		12/08/21	26921	202111	330	53800-46600			*	770.00					
INSTALL 2 PALLETS OF SOD															
TEAM ROUNTREE, INC.												49,242.50	004827		
12/21/21	00165	12/01/21	1126	202112	300	15500-10000			*	500.00					
OFFICE LEASE JAN22															
C.L.O. MANAGEMENT LLC												500.00	004828		
12/21/21	00130	12/17/21	90125212	202112	320	53800-49000			*	205.07					
RENT STORAGE 12/17-01/16															
		12/17/21	90125212	202112	330	53800-49000			*	205.07					
RENT STORAGE 12/17-01/16															
WILLIAMS SCOTSMAN, INC.												410.14	004829		
1/05/22	00148	12/29/21	3492-12-	202112	310	51300-31200			*	450.00					
ARBITRAGE-SERIES 1999A&B															
		12/29/21	3493-12-	202112	310	51300-31200			*	450.00					
ARBITRAGE-SERIES 1999C															
AMERICAN MUNICIPAL TAX-EXEMPT												900.00	004830		
1/05/22	00094	12/20/21	21-0399	202112	330	53800-49000			*	1,326.60					
4 US FLAG/28 COUNTRY FLGS															
BOB MCGARITY ADVERTISING & FLAG CO.												1,326.60	004831		
1/05/22	00034	12/27/21	18315621	202112	320	53800-46000			*	1,593.60					
RPLC FNT CTRL/REWIRE RELY															
COURTEAUX ELECTRIC, INC.												1,593.60	004832		
INDI INDIGO							TVISCARRA								



CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
1/05/22	00146	1/03/22 21807	202112 310-51300-32200		*	500.00	
		FY21 AUDIT SERVICES DEC21		GRAU AND ASSOCIATES			500.00 004833
1/05/22	00181	12/29/21 2977788	202111 310-51300-31500		*	441.00	
		PRP/ATTEND BRD MTG/FOLLOW		KUTAK ROCK LLP			441.00 004834
1/05/22	00031	12/31/21 6764	202112 330-53800-46000		*	755.11	
		LPGA MTHLY REPAIRS/MAINT					
		12/31/21 6764	202112 320-53800-46000		*	45.00	
		I-95 TSTING/RPLCING BULBS		SKY'S THE LIMIT HANDYMAN SVCS, INC.			800.11 004835
1/05/22	00160	12/13/21 26935	202112 330-53800-46100		*	489.80	
		RPLC NODE/POPUPS/SLIPFIX		TEAM ROUNDTREE, INC.			489.80 004836
1/10/22	00093	1/01/22 232	202201 310-51300-34000		*	4,708.33	
		MANAGMEENT FEES JAN22					
		1/01/22 232	202201 310-51300-35200		*	100.00	
		WEBSITE ADMIN JAN22					
		1/01/22 232	202201 310-51300-35100		*	233.33	
		INFORMATION TECH JAN22					
		1/01/22 232	202201 310-51300-31300		*	258.33	
		DISSEMINATION FEE JAN22					
		1/01/22 232	202201 310-51300-51000		*	.18	
		OFFICE SUPPLIES					
		1/01/22 232	202201 310-51300-42000		*	47.71	
		POSTAGE					
		1/01/22 232	202201 310-51300-42500		*	3.90	
		COPIES					
		1/01/22 232	202201 310-51300-41000		*	25.80	
		TELEPHONE					
				GOVERNMENTAL MANAGEMENT SERVICES			5,377.58 004837
TOTAL FOR BANK A						180,629.52	
TOTAL FOR REGISTER						180,629.52	

INDI INDIGO

TVISCARRA



**Governmental Management Services, LLC**

1001 Bradford Way  
Kingston, TN 37763

**Invoice****Invoice #:** 230**Invoice Date:** 11/1/21**Due Date:** 11/1/21**Case:****P.O. Number:****Bill To:**

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

Description	#	Hours/Qty	Rate	Amount
Management Fees - November 2021	310-513.34		4,708.33	4,708.33
Website Administration - November 2021	352		100.00	100.00
Information Technology - November 2021	351		233.33	233.33
Dissemination Agent Services - November 2021	313		258.33	258.33
Office Supplies	51		0.78	0.78
Postage	42		16.74	16.74
Copies	425		10.50	10.50
Telephone	41		39.88	39.88

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<b>Total</b>	<b>\$5,367.89</b>
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<b>Payments/Credits</b>	<b>\$0.00</b>
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<b>Balance Due</b>	<b>\$5,367.89</b>
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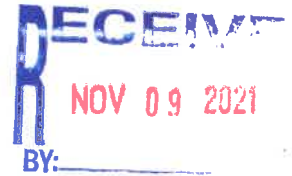
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# Hopping Green & Sams

Attorneys and Counselors

119 S. Monroe Street, Ste. 300  
P.O. Box 6526  
Tallahassee, FL 32314  
850.222.7500



===== STATEMENT =====

September 30, 2021

Indigo Community Development District  
c/o Governmental Management Services, LLC  
Central Florida  
1408 Hamlin Avenue, Unit E  
St. Cloud, FL 34771

Bill Number 125822  
Billed through 08/31/2021

## General Counsel

INDIGO 00001 KSB

### FOR PROFESSIONAL SERVICES RENDERED

06/08/21	DMS	Review/revise order regarding reopening; email to counsel.	0.50 hrs
06/21/21	DMS	Email to trustee on 5T Wealth case.	0.10 hrs
07/13/21	KSB	Confer with Artin.	0.50 hrs
07/27/21	KEM	Review outstanding action items; confer with Buchanan.	0.20 hrs
Total fees for this matter			\$330.50

### MATTER SUMMARY

Smith, Douglas M.	0.60 hrs	305 /hr	\$183.00
Ibarra, Katherine E. - Paralegal	0.20 hrs	125 /hr	\$25.00
Buchanan, Katie S.	0.50 hrs	245 /hr	\$122.50

TOTAL FEES \$330.50

**TOTAL CHARGES FOR THIS MATTER \$330.50**

### BILLING SUMMARY

Smith, Douglas M.	0.60 hrs	305 /hr	\$183.00
Ibarra, Katherine E. - Paralegal	0.20 hrs	125 /hr	\$25.00
Buchanan, Katie S.	0.50 hrs	245 /hr	\$122.50

TOTAL FEES \$330.50

**TOTAL CHARGES FOR THIS BILL \$330.50**

**Please include the bill number with your payment.**



# Hopping Green & Sams

Attorneys and Counselors

119 S. Monroe Street, Ste. 300  
P.O. Box 6526  
Tallahassee, FL 32314  
850.222.7500



===== STATEMENT =====

September 30, 2021

Indigo Community Development District  
c/o Governmental Management Services, LLC  
Central Florida  
1408 Hamlin Avenue, Unit E  
St. Cloud, FL 34771

Bill Number 125823  
Billed through 08/31/2021

## Monthly Meeting

INDIGO 00101 KSB

### FOR PROFESSIONAL SERVICES RENDERED

07/28/21 KSB Prepare for and attend board meeting.  
08/25/21 KSB Prepare for and attend board meeting.  
08/26/21 KSB Perform meeting follow up.

Total fees for this matter \$2,400.00

### DISBURSEMENTS

KSBB; 5.11-12.21; Trvl to Jax, Green Cove Springs, Daytona Bch, St. Augustine, Fleming Island, FL re Client Strategy Session Mtg; Board Mtgs; Hotel; INDIGO/101 26.69  
KSBB; 5.11-12.21; Trvl to Jax, Green Cove Springs, Daytona Bch, St. Augustine, Fleming Island, FL re Client Strategy Session Mtg; Board Mtgs; Mileage; INDIGO/101 56.78  
Partnership Card Services; Invoice # Sunoco 7/29/21; TravelKSB to Jacksonville, Ponte Vedra, Fleming Island, Daytona Beach, FL 7/27-28/21 2.13  
AVIS Rent a Car System; Invoice # 712142734; Travel- KSB to Jacksonville, Ponte Vedra, Fleming Island, Daytona Beach, FL 7/27-28/21 63.20  
KSB to Jacksonville, Ponte Vedra, Fleming Island, Daytona Beach, FL 7/27-28/21; Board meetings; CBCDD/1, TOLCDD/1, FIPCDD/1, INDIGO/101, DRNCDD/1, ALTCDD/1 26.65  
KSB to Jacksonville, Ponte Vedra, Fleming Island, Daytona Beach, FL 7/27-28/21; Board meetings; CBCDD/1, TOLCDD/1, FIPCDD/1, INDIGO/101, DRNCDD/1, ALTCDD/1 7.02

Total disbursements for this matter \$182.47

### MATTER SUMMARY

TOTAL FEES \$2,400.00  
TOTAL DISBURSEMENTS \$182.47

**TOTAL CHARGES FOR THIS MATTER** **\$2,582.47**

### BILLING SUMMARY



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TOTAL FEES	\$2,400.00
TOTAL DISBURSEMENTS	\$182.47
-----	
<b>TOTAL CHARGES FOR THIS BILL</b>	<b>\$2,582.47</b>

**Please include the bill number with your payment.**



# Hopping Green & Sams

Attorneys and Counselors

119 S. Monroe Street, Ste. 300  
P.O. Box 6526  
Tallahassee, FL 32314  
850.222.7500



===== STATEMENT =====

September 30, 2021

Indigo Community Development District  
c/o Governmental Management Services, LLC  
Central Florida  
1408 Hamlin Avenue, Unit E  
St. Cloud, FL 34771

Bill Number 125824  
Billed through 08/31/2021

## 2019 Foreclosure

**INDIGO 00126 KSB**

### FOR PROFESSIONAL SERVICES RENDERED

06/07/21	DMS	Email to and teleconference with counsel for Ina Group.	0.50 hrs
06/08/21	DMS	Emails to/from counsel for EHB.	0.30 hrs
06/21/21	DMS	Follow up with trustee on EBP settlement offer.	0.20 hrs
06/23/21	KCD	Review and revise omnibus motion to dismiss; prepare to file same.	1.30 hrs
06/29/21	DMS	Emails regarding dismissal motion and strategy on same.	0.30 hrs
07/01/21	DMS	Review filing; follow up on OSC.	0.50 hrs
07/02/21	DMS	Follow up on OSC regarding dismissal.	0.20 hrs
07/22/21	KSB	Confer with board of supervisors regarding settlement agreement with INA Group.	2.50 hrs
08/16/21	DMS	Review case management order; follow up with Buchanan.	0.40 hrs
08/17/21	DMS	Research/revise motion for summary judgment as to Dos Santos; review/revise affidavit; emails to district manager; review docket and orders entered; emails to/from Buchanan.	3.20 hrs
08/18/21	DMS	Research/prepare motions for summary judgment on GC Land, Pickford et al.; evaluate revisions to affidavit on same; research/prepare expert disclosure; emails on same.	3.60 hrs
08/18/21	KSB	Review matters relating to discovery responses.	0.70 hrs
08/19/21	DMS	Prepare summary judgment motion for Asendorf/Pickford; prepare summary judgment motion for Hayes; review omnibus Perry affidavit; teleconference with Weidner; emails to/from Weidner; emails to/from Artin; email to Buchanan.	3.50 hrs
08/24/21	DMS	Research/prepare email to Bloom; follow up.	0.30 hrs
08/25/21	KSB	Review proposed settlement agreement with Ina Group and other landowners;	0.80 hrs



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confer with Artin.

08/27/21	DMS	Evaluate case status; review docket; prepare motion to redesignate; emails to/from counsel for INA; email to Buchanan.	2.30 hrs
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08/31/21	DMS	Revise affidavit; finalize summary judgment motion for GC Land; finalize draft motion for Dos Santos; finalize motion for Hayes.	3.20 hrs
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Total fees for this matter	\$7,940.50
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**MATTER SUMMARY**

Smith, Douglas M.	18.50 hrs	350 /hr	\$6,475.00
Diot, Kristen C.	1.30 hrs	235 /hr	\$305.50
Buchanan, Katie S.	4.00 hrs	290 /hr	\$1,160.00

TOTAL FEES	\$7,940.50
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TOTAL CHARGES FOR THIS MATTER	<b>\$7,940.50</b>
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**BILLING SUMMARY**

Smith, Douglas M.	18.50 hrs	350 /hr	\$6,475.00
Diot, Kristen C.	1.30 hrs	235 /hr	\$305.50
Buchanan, Katie S.	4.00 hrs	290 /hr	\$1,160.00

TOTAL FEES	\$7,940.50
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TOTAL CHARGES FOR THIS BILL	<b>\$7,940.50</b>
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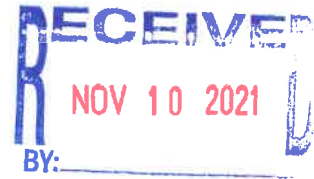
**Please include the bill number with your payment.**



# Hopping Green & Sams

Attorneys and Counselors

119 S. Monroe Street, Ste. 300  
P.O. Box 6526  
Tallahassee, FL 32314  
850.222.7500



===== STATEMENT =====

October 31, 2021

Indigo Community Development District  
c/o Governmental Management Services, LLC  
Central Florida  
1408 Hamlin Avenue, Unit E  
St. Cloud, FL 34771

Bill Number 125881  
Billed through 09/30/2021

## Monthly Meeting

INDIGO 00101 KSB

## FOR PROFESSIONAL SERVICES RENDERED

09/08/21 KSB Review tentative agenda.

09/22/21 KSB Prepare for and attend board meeting.

Total fees for this matter \$1,200.00

## DISBURSEMENTS

Card Services; Invoice # 9/21-22/21; Travel KSB to St. Augustine, Daytona Beach, FL 9/21-22/21 18.20

AVIS Rent a Car System; Invoice # 760767140; Travel KSB to St. Augustine, Daytona Beach, FL 9/21-22/21 124.58

Katie S. Buchanan; Invoice # 9/21-22/21; Travel KSB to St. Augustine, Daytona Beach, FL 9/21-22/21 88.77

Katie S. Buchanan; Invoice # 9/21-22/21; Travel - Meals KSB to St. Augustine, Daytona Beach, FL 9/21-22/21 3.70

Total disbursements for this matter \$235.25

## MATTER SUMMARY

TOTAL FEES	\$1,200.00
TOTAL DISBURSEMENTS	\$235.25

<b>TOTAL CHARGES FOR THIS MATTER</b>	<b>\$1,435.25</b>
--------------------------------------	-------------------

## BILLING SUMMARY

TOTAL FEES	\$1,200.00
TOTAL DISBURSEMENTS	\$235.25

<b>TOTAL CHARGES FOR THIS BILL</b>	<b>\$1,435.25</b>
------------------------------------	-------------------

**Please include the bill number with your payment.**



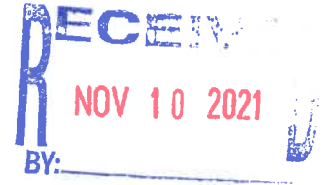
=====



# Hopping Green & Sams

Attorneys and Counselors

119 S. Monroe Street, Ste. 300  
P.O. Box 6526  
Tallahassee, FL 32314  
850.222.7500



===== STATEMENT =====

October 31, 2021

Indigo Community Development District  
c/o Governmental Management Services, LLC  
Central Florida  
1408 Hamlin Avenue, Unit E  
St. Cloud, FL 34771

Bill Number 125882  
Billed through 09/30/2021

## 2019 Foreclosure

**INDIGO 00126 KSB**

### FOR PROFESSIONAL SERVICES RENDERED

09/02/21	DMS	Prepare/file fact witness disclosure.	0.70 hrs
09/10/21	KSB	Confer with Smith regarding settlement; finalize settlement agreement.	0.90 hrs
09/10/21	JEM	Analyze issues regarding partial termination of lis pendens.	0.10 hrs
09/13/21	JEM	Review form of partial release of lis pendens.	0.10 hrs
09/14/21	DMS	Review and follow up on settlement email from Jerry Warren; follow up with Bloom on same.	0.40 hrs
09/16/21	DMS	Prepare discovery to EBP; email to district manager; teleconference with Merritt; review EBP tax deed file; emails to/from Artin.	4.90 hrs
09/16/21	KSB	Follow up on settlement agreement.	0.30 hrs
09/16/21	JEM	Analyze defenses of tax deed purchaser to foreclosure proceeding.	0.10 hrs
09/17/21	DMS	Prepare/serve discovery on EBP; follow up on settlement of Volusia Ridgwood; follow up on status of INA settlement; review and follow up on draft INA settlement; prepare draft release of notice of lis pendens and draft dismissal; emails on same.	5.40 hrs
09/20/21	DMS	Emails to/from Artin; emails on discovery.	0.80 hrs
09/20/21	JEM	Review legal description for proposed notice of release of lis pendens.	0.20 hrs
09/21/21	DMS	Review/evaluate spreadsheet for summary judgment motion; follow up with Buchanan; email to Weidner.	0.70 hrs
09/24/21	DMS	Evaluate assessment spreadsheet; follow up emails on same.	0.50 hrs
Total fees for this matter			\$5,215.50

### MATTER SUMMARY



=====

Smith, Douglas M.	13.40 hrs	350 /hr	\$4,690.00
Merritt, Jason E.	0.50 hrs	355 /hr	\$177.50
Buchanan, Katie S.	1.20 hrs	290 /hr	\$348.00

TOTAL FEES	\$5,215.50
------------	------------

<b>TOTAL CHARGES FOR THIS MATTER</b>	<b>\$5,215.50</b>
--------------------------------------	-------------------

**BILLING SUMMARY**

Smith, Douglas M.	13.40 hrs	350 /hr	\$4,690.00
Merritt, Jason E.	0.50 hrs	355 /hr	\$177.50
Buchanan, Katie S.	1.20 hrs	290 /hr	\$348.00

TOTAL FEES	\$5,215.50
------------	------------

<b>TOTAL CHARGES FOR THIS BILL</b>	<b>\$5,215.50</b>
------------------------------------	-------------------

**Please include the bill number with your payment.**



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

**386-274-4050    FAX 386-236-1270**

# Invoice



[www.teamroutree.net](http://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**

**Date**

11/1/2021

**Invoice #**

26825

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

#16048

Description	Amount
Monthly Contract <u>Grounds Maintenance</u> - Community 330-538-462 \$34907.00	38,507.00
Monthly Contract <u>Grounds Maintenance</u> - I-95 Overpass 320-538-462	4,200.00
Monthly Charge for <u>Pressure Washing of Four Monuments</u> 330-538-466	525.00
Monthly Grounds Maint Nov21 330-538-467 \$3600.00	
NOV 02 2021	
Thank you for choosing Team Rountree!	<b>Total      \$43,232.00</b>

We accept Visa, MasterCard & Discover



# SOLITUDE

## LAKE MANAGEMENT

RECEIVED

NOV 08 2021

INVOICE

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

Invoice Number: PI-A00705116

Invoice Date: 11/01/21

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			12/01/21

Qty	Item Description	Unit Price	Extension
1	Lake & Pond Management Services SVR52323 11/01/21 - 11/30/21 Lake & Pond Management Services #15 hd Lake/Wetland Srvcs - Nov21 330.98.468	3,257.89	3,257.89

PLEASE REMIT PAYMENT TO:

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

Subtotal 3,257.89  
Sales Tax 0.00  
Total Invoice 3,257.89  
Payment Received 0.00

**TOTAL 3,257.89**



**INVOICE**

Invoice Number: PI-A00705266

Invoice Date: 11/01/21

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

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			12/01/21

Qty	Item / Description	UOM	Unit Price	Extension
1	Lake & Pond Management Services SVR50092 11/01/21 - 11/30/21 Lake & Pond Management Services		408.45	408.45

#1 Shd  
Lake/Wetland Svcs - Nov 21  
320-538-468

**PLEASE REMIT PAYMENT TO:**1320 Brookwood Drive, Suite H  
Little Rock, AR 72202

Subtotal	408.45
Sales Tax	0.00
Total Invoice	408.45
Payment Received	0.00
<b>TOTAL</b>	<b>408.45</b>



COURTEAUX ELECTRIC INC.

85 N YONGE ST  
ORMOND BEACH FL 32174

Phone (386) 672-4900

Fax (386) 676-7472

# INVOICE

Date	Invoice #
11/16/2021	18315328

Bill To
INDIGO CDD 1408 HAMLIN AVE UNIT E ST. CLOUD FLORIDA

Customer Phone	
Customer Fax	

Terms	JOB NAME
Due on receipt	LPGA

Description	Qty	Rate	Amount
TROUBLESHOOT TREE LIGHT THAT ARE OUT (REPAIRED JOINTS AND REPLACE FIXTURES) REPLACE LIGHT AT FLAGPOLE LOCATE GROUND JUNCTION BOXES AND REPAIR CONNECTIONS  #34 330-5380-46000		2,653.00	2,653.00
<b>Total</b>			\$2,653.00
<b>Payments/Credits</b>			\$0.00
<b>Balance Due</b>			\$2,653.00



COURTEAUX ELECTRIC INC.

85 N YONGE ST  
ORMOND BEACH FL 32174

Phone (386) 672-4900

Fax (386) 676-7472

RECEIVED  
NOV 19 2021  
BY: \_\_\_\_\_

# INVOICE

Date	Invoice #
11/18/2021	18315355

Bill To
Indigo Community Development District 1408 Hamlin Avenue, Unit B St. Cloud, FL 34771

Customer Phone	
Customer Fax	

Terms	JOB NAME
Due on receipt	GRAND CHAMPION

Description	Qty	Rate	Amount
REPLACE 1 LIGHT THAT WAS DEFECTIVE LIGHT N/C		86.00	86.00
#34 330-53800-46000			
Total			\$86.00
Payments/Credits			\$0.00
Balance Due			\$86.00



COURTEAUX ELECTRIC INC.

85 N YONGE ST  
ORMOND BEACH FL 32174

Phone (386) 672-4900

Fax (386) 676-7472

**RECEIVED**  
NOV 19 2021  
BY: \_\_\_\_\_

# INVOICE

Date	Invoice #
11/19/2021	18315359

<b>Bill To</b>
INDIGO CDD 1408 HAMLIN AVE UNIT E ST. CLOUD FLORIDA

Customer Phone	
Customer Fax	

Terms	JOB NAME
Due on receipt	LPGA

Description	Qty	Rate	Amount
REPAIR POLE LIGHT TOURNAMENT DRIVE AND CHAMPION DRIVE REPLACE 4 TREE LIGHTS ON INTERNATIONAL GOLF DRIVE.		491.00	491.00
#34 330-53800-46000			
<b>Total</b>			\$491.00
<b>Payments/Credits</b>			\$0.00
<b>Balance Due</b>			\$491.00



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



# Invoice

Date	Invoice #
11/1/2021	1123

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


#165  
Office Lease Dec 21  
380-155-1

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



# LOCALiQ

The Daytona Beach News-Journal  
Daytona Pennysaver

ACCOUNT NAME Indigo Comm Dev Dist		ACCOUNT # 464696	PAGE # 1 of 1
INVOICE # 0004163352	BILLING PERIOD Oct 1- Oct 31, 2021	PAYMENT DUE DATE November 20, 2021	
PREPAY (Memo Info) \$0.00	UNAPPLIED (Included in amt due) \$0.00	TOTAL AMOUNT DUE \$3,047.44	
BILLING ACCOUNT NAME AND ADDRESS  Indigo Comm Dev Dist DEV. DISTRICT 475 W. Town Pl. Ste. 114 Saint Augustine, FL 32092-3649 		BILLING INQUIRIES/ADDRESS CHANGES 1-877-736-7612 or smb@ccc.gannett.com	
		FEDERAL ID 47-2390983	
<b>Legal Entity:</b> Gannett Media Corp. <b>Terms and Conditions:</b> Past due accounts are subject to interest at the rate of 18% per annum or the maximum legal rate (whichever is less). Advertiser claims for a credit related to rates incorrectly invoiced or paid must be submitted in writing to Publisher within 30 days of the invoice date or the claim will be waived. Any credit towards future advertising must be used within 30 days of issuance or the credit will be forfeited. All funds payable in US dollars.			

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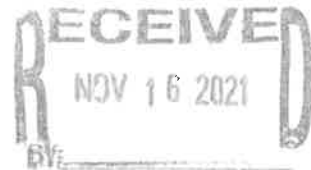
To sign-up for E-mailed invoices and online payments please contact [abgspecial@gannett.com](mailto:abgspecial@gannett.com). Previous account number: DBN\_1007178

Date	Description	Amount
10/1/21	Balance Forward	\$484.60

#### Legal Advertising:

Date range	Product	Order Number	Description	PO Number	Runs	Ad Size	Net Amount
10/26/21	DTB Daytona Beach News-Journal	6447052	ASSESSMENTS		1	3 x 15.75 in	\$2,562.84

#17  
20.97.48



PLEASE DETACH AND RETURN THIS PORTION WITH YOUR PAYMENT

# LOCALiQ

The Daytona Beach News-Journal  
Daytona Pennysaver

ACCOUNT NAME Indigo Comm Dev Dist		PAYMENT DUE DATE November 20, 2021		AMOUNT PAID	
ACCOUNT NUMBER 464696		INVOICE NUMBER 0004163352			
CURRENT DUE \$2,562.84	30 DAYS PAST DUE \$484.60	60 DAYS PAST DUE \$0.00	90 DAYS PAST DUE \$0.00	120+ DAYS PAST DUE \$0.00	UNAPPLIED PAYMENTS \$0.00
					TOTAL AMOUNT DUE \$3,047.44
REMITTANCE ADDRESS (Include Account# & Invoice# on check)  Daytona Beach News-Journal P.O. Box 630476 Cincinnati, OH 45263-0476			TO PAY WITH CREDIT CARD PLEASE FILL OUT BELOW:  <input type="checkbox"/> VISA <input type="checkbox"/> MASTERCARD <input type="checkbox"/> DISCOVER <input type="checkbox"/> AMEX  Card Number _____ Exp Date ____/____/____    CVV Code _____ Signature _____    Date _____		

00004646960000000000000041633520030474467242



THE DAYTONA BEACH  
**NEWS-JOURNAL**

P.O. Box 630476, Cincinnati, OH 45263-0476

**PROOF OF PUBLICATION**

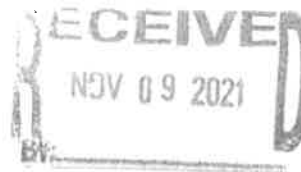
Courtney Hogge  
DEV. DISTRICT  
INDIGO COMM DEV DIST  
475 W Town PL # 114  
Saint Augustine FL 32092-3649

STATE OF WISCONSIN, COUNTY OF BROWN

Before the undersigned authority personally appeared,  
who, on oath says that he/she is LEGAL COORDINATOR of  
The News-Journal, a daily and Sunday newspaper,  
published at Daytona Beach in Volusia County, Florida; that  
the attached copy of advertisement, being a Main Legal  
CLEGL in the Circuit Court, was published in said newspaper  
in the issues dated:

10/26/2021, 11/02/2021

Affiant further says that The News-Journal is a newspaper  
published at Daytona Beach, in said Volusia County, Florida,  
and that the said newspaper has heretofore been  
continuously published in said Volusia County, Florida each  
day and Sunday and has been entered as second-class mail  
matter at the post office in Daytona Beach, in said Volusia  
County, Florida, for a period of one year next preceding the  
first publication of the attached copy of advertisement; and  
affiant further says that he has neither paid nor promised  
any person, firm or corporation any discount, rebate,  
commission or refund for the purpose of securing this  
advertisement for publication in the said newspaper.  
Subscribed and sworn to before on 11/02/2021



Legal Clerk

*Nancy Heyrman*  
Notary, State of WI, County of Brown

My commission expires

Publication Cost: \$5130.68

Order No: 6447052

Customer No: 464696

PO #:

# of Copies:  
1

**THIS IS NOT AN INVOICE!**

*Please do not use this form for payment remittance.*

NANCY HEYRMAN  
Notary Public  
State of Wisconsin



# INDIGO COMMUNITY DEVELOPMENT DISTRICT

## NOTICE OF PUBLIC HEARING TO CONSIDER IMPOSITION OF SPECIAL ASSESSMENTS PURSUANT TO SECTION 170.07, TO CONSIDER ADOPTION OF ASSESSMENT ROLL PURSUANT TO SECTION 187.3632(4)(b), FLORIDA STATUTES, AND NOTICE OF REGULAR MEETING.

The Board of Supervisors ("Board") of the Indigo Community Development District ("District") will hold public hearings on Wednesday, November 17, 2021 at 1:00 p.m. at the Holiday Inn Daytona Beach LPGA Boulevard, 137 Auto Mall Circle, Daytona Beach, FL 32224, to consider the adoption of an assessment roll, the imposition of special assessments to secure bonds on benefited lands within the District, a depiction of which lands is shown below, and to provide for the levy, collection and enforcement of the special assessments. The streets and areas to be improved are geographically depicted below and in the District's Integrated LPGA - Phase B1 & C1 Engineer's Report, dated June 24, 2021, and prepared by Poulsen & Bennett, LLC ("Improvement Plan"). The public hearing is being conducted pursuant to Chapters 170, 180 and 187, Florida Statutes. A description of the property to be assessed and the amount to be assessed to each parcel or parcel of property may be ascertained at the office of the District Manager located at Governmental Management Services LLC, 476 West Town Place, Suite 114, St. Augustine, Florida 32082, Ph: (904) 840-5650 ("District Manager's Office").

The District is a unit of special-purpose local government responsible for providing infrastructure improvements for lands within the District. The infrastructure improvements ("improvements") are currently expected to include, but are not limited to, roadway improvements, stormwater management system, water and wastewater utilities, landscape, landscape and irrigation, recreational amenities and other improvements authorized by Chapter 190, Florida Statutes, all as more specifically described in the Improvement Plan, on file and available during normal business hours at the District Manager's Office. According to the Improvement Plan, the estimated cost of the improvements is \$15,265,729.

The District intends to impose assessments on benefited lands within the District in the manner set forth in the District's Master Special Assessment Methodology Report for Integrated LPGA - Phases B1 and C1 Development, dated September 22, 2021, and prepared by Governmental Management Services LLC ("Assessment Report"), which is on file and available during normal business hours at the District Manager's Office.

The purpose of any such assessment is to secure the bonds issued to fund the improvements. As described in more detail in the Assessment Report, the District's assessments will be levied against all benefited lands within the District. The Assessment Report identifies maximum assessment amounts for each land use category that is currently expected to be assessed. The method of allocating assessments for the improvements to be funded by the District will initially be determined on an equal assessment per acre basis, and will be levied on an equivalent assessment unit ("EAU") basis at the time that such property is platted or subject to a subdivision.

The annual principal assessment levied against each parcel will be based on repayment over thirty (30) years of the total debt allocated to each parcel. The District expects to collect sufficient revenue to retire no more than \$24,030,000 in debt to be assessed by the District, exclusive of fees and costs of collection or enforcement, discounts for early payment and interest. The proposed annual schedule of assessments is as follows:

Land Use	Total Assessable Units	EAU (per unit)	Maximum Annual Debt Service	Net Annual Debt Assessment (per unit)
40' Single Family Lot	141	1	\$435.821	\$3.090
80' Single Family Lot	784	1.25	\$1,019.527	\$7.613

The assessments may be prepaid in whole at any time, or in some instances in part, or may be paid in not more than thirty (30) annual installments subsequent to the issuance of debt to finance the improvements. These annual assessments will be collected on the Volusia County tax roll by the Tax Collector. Alternatively, the District may choose to directly collect and enforce these assessments. All affected property owners have the right to appear at the public hearings and the right to file written objections with the District within twenty (20) days of the publication of this notice.

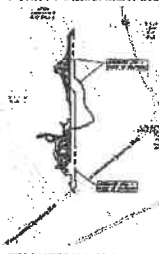
Also on November 17, 2021 at 1:00 p.m. at the Holiday Inn Daytona Beach LPGA Boulevard, 137 Auto Mall Circle, Daytona Beach, FL 32224, the Board will hold a regular public meeting to consider any other business that may lawfully be considered by the District.

The Board meeting and public hearings are open to the public and will be conducted in accordance with the provisions of Florida law for community development districts. The Board meeting and/or the public hearings may be continued in progress to a date, time and location certain announced at the meeting and/or hearings.

If anyone chooses to appeal any decision of the Board with respect to any matter considered at the meeting or hearings, such person will need a record of the proceedings and should accordingly ensure that a verbatim record of the proceedings is made, which includes the testimony and evidence upon which such appeal is to be based.

Any person requiring special accommodations at the meeting or hearings because of a disability or physical impairment should contact the District Manager's Office at least 48 hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service at 1-800-955-8770 for aid in contacting the District office.

### INDIGO COMMUNITY DEVELOPMENT DISTRICT



RESOLUTION 2021-08

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE INDIGO COMMUNITY DEVELOPMENT DISTRICT DECLARING SPECIAL ASSESSMENTS, INDICATING THE LOCATION, NATURE AND ESTIMATED COST OF THOSE INFRASTRUCTURE IMPROVEMENTS WHICH COST IS TO BE DEFRAYED BY THE SPECIAL ASSESSMENTS; PROVIDING THE PORTION OF THE ESTIMATED COST OF THE IMPROVEMENTS TO BE DEFRAYED BY THE SPECIAL ASSESSMENTS; PROVIDING THE MANNER IN WHICH SUCH SPECIAL ASSESSMENTS SHALL BE MADE; PROVIDING WHEN SUCH SPECIAL ASSESSMENTS SHALL BE PAID; DESIGNATING LANDS UPON WHICH THE SPECIAL ASSESSMENTS SHALL BE LEVIED; PROVIDING FOR AN ASSESSMENT PLAN; ADOPTING A PRELIMINARY ASSESSMENT ROLL; PROVIDING FOR PUBLICATION OF THIS RESOLUTION.

WHEREAS, the Board of Supervisors (the "Board") of the Indigo Community Development District (the "District") hereby determines to undertake, install, plan, establish, construct or reconstruct, enlarge or extend, equip, acquire, operate, and/or maintain the infrastructure improvements (the "improvements") described in the District's Integrated LPGA - Phase B1 & C1 Engineer's Report for Capital Improvements, dated June 24, 2021, attached hereto as Exhibit A and incorporated herein by reference; and

WHEREAS, it is in the best interest of the District to pay the cost of the improvements by special assessments pursuant to Chapter 190, Florida Statutes (the "Assessments"); and

WHEREAS, the District is empowered by Chapter 190, the Uniform Community Development District Act, Chapter 170, Supplemental and Alternative Method of Making Local Municipal Improvements, and Chapter 187, the Uniform Method for the Levy, Collection, and Enforcement of Non-Ad Valorem Assessments, Florida Statutes, to finance, fund, plan, establish, acquire, construct or reconstruct, enlarge or extend, equip, operate, and maintain the improvements and to impose, levy and collect the Assessments; and

WHEREAS, the District hereby determines that benefits will accrue to the property improved, the amount of those benefits, and that special assessments will be made in proportion to the benefits received as set forth in the Master Special Assessment Methodology Report for Integrated LPGA - Phases B1 and C1 Development, dated September 22, 2021, attached hereto as Exhibit B and incorporated herein by reference and on file at the office of the District Manager, c/o Governmental Management Services, LLC, 476 West Town Place, Suite 114, St. Augustine, Florida 32082 (the "District Records Office"); and

WHEREAS, the District hereby determines that the Assessments to be levied will not extend the benefit to the property improved.

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

- Assessments shall be levied to defray a portion of the cost of the improvements.
- The nature and general location of, and plans and specifications for the improvements are described in Exhibit A, which is on file at the District Records Office. Exhibit B is also on file and available for public inspection at the same location.
- The total estimated cost of the improvements is \$15,265,729 (the "Estimated Cost").
- The Assessments will defray approximately \$20,000,000, which includes a portion of the Estimated Cost, plus financing-related costs, capitalized interest, a debt service reserve, and contingency.
- The manner in which the Assessments shall be apportioned and paid is set forth in Exhibit B, including provisions for supplemental assessment resolutions.
- The Assessments shall be levied, within the District, on all lots and lands adjoining and contiguous or bounding and abutting upon the improvements or directly benefited thereby and further designated by the assessment plan hereafter provided for.
- There is on file, at the District Records Office, an assessment plan showing the area to be assessed, with certain plans and specifications describing the improvements and the estimated cost of the improvements, all of which shall be open to inspection by the public.
- Commencing with the year in which the Assessments are levied and confirmed, the Assessments shall be paid in not more than thirty (30) annual installments. The Assessments may be payable at the same time and in the same manner as are ad valorem taxes and collected pursuant to Chapter 187, Florida Statutes; provided, however, that in the event the uniform non-ad valorem assessment method of collecting the Assessments is not available to the District in any year, or if determined by the District to be in its best interest, the Assessments may be collected as is otherwise permitted by law.
- The District Manager has caused to be made a preliminary assessment roll, in accordance with the method of assessment described in Exhibit B hereto, which shows the lots and lands assessed, the amount of benefit to and the assessment against each lot or parcel of land and the number of annual installments into which the assessment may be divided, which assessment roll is hereby adopted and approved as the District's preliminary assessment roll.
- The Board shall adopt a subsequent resolution to fix a time and place at which the owners of property to be assessed or any other persons interested therein may appear before the Board and be heard as to the propriety and advisability of the assessments or the making of the improvements, the cost thereof, the manner of payment thereof, or the amount thereof to be assessed against each property as improved.
- The District Manager is hereby directed to cause this Resolution to be published twice (once a week for two (2) consecutive weeks) in a newspaper of general circulation within Volusia County and to provide such other notice as may be required by law or deemed in the best interests of the District.
- This Resolution shall become effective upon its passage.

PASSED AND ADOPTED this 22nd day of September, 2021.

ATTEST: **INDIGO COMMUNITY DEVELOPMENT DISTRICT**  
 /s/ James A. Perry John A. Perry  
 Secretary/Treasurer Chairman, Board of Supervisors  
 Exhibit A: Integrated LPGA - Phase B1 & C1 Engineer's Report, dated June 24, 2021  
 Exhibit B: Master Special Assessment Methodology Report for Integrated LPGA - Phases B1 and C1 Development, dated September 22, 2021



**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

**RECEIVED**  
NOV 19 2021  
BY: \_\_\_\_\_

**INVOICE**

Date	Invoice #
11/20/21	113021

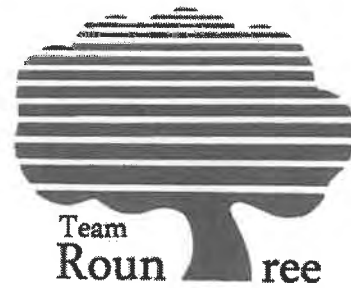
<u>Description</u>	Amount
<u>Site Management Services - November 2021</u> #159 370.538.12	\$2,650.00
<b>TOTAL DUE</b>	<b>\$2,650.00</b>



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

**386-274-4050    FAX 386-236-1270**

# Invoice



[www.teamroutree.net](http://www.teamroutree.net)

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

<b>Service Address</b>

Date	Invoice #
11/8/2021	26845

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

Description	Amount
11/03/21 - Sod along Champions Installation of sod along Champions	2,100.00
NOV 08 2021	
Thank you for choosing Team Rountree!	<b>Total      \$2,100.00</b>

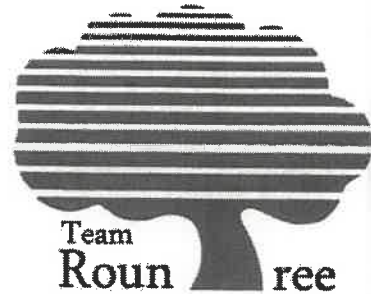
**We accept Visa, MasterCard & Discover**



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

RECEIVED  
NOV 09 2021  
BY: \_\_\_\_\_

# Invoice



www.teamroutree.net

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**

**Date**

11/10/2021

**Invoice #**

26847

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

Description	Amount
11/05/21 - LPGA West Center Island Performed system check. Installed 24 volt DC timer, 24V DC latching solenoid, repaired several broken 1/2" - 1" broken laterals and replaced and flexed (19) 6' Pop-ups and Nozzles. Flushed, adjusted, and programmed timer Mon/Thurs 12am with 15 min duration	1,638.30
11/05/21 - LPGA Center Island Performed complete three zone system check. Replaced (2) 2" control valves, installed (2) DC timers and (3) DC latching solenoids. Repaired several 1/2" - 1" lateral breaks. Replaced and flexed (42) 6' pop-ups and nozzles. Flushed, adjusted, and programmed all timers Mon/Thur 12:30am - 2am	2,894.65
11/05/21 - LPGA East Center Island Performed complete three zone system inspection. Replaced (1) DC timer and DC latching solenoid, replaced batteries in all timers and programmed Mon/Thur 3am - 5am. Replaced (11) 6' pop-ups and flex. Flushed, nozzled and adjusted,	1,094.55
11/05/21 - LPGA South Off Ramp Triangles Replaced (2) DC timers and DC latching solenoids. Programmed timers and adjusted all rotors. Programmed Tues/Fri 12am	696.00
Thank you for choosing Team Rountree!	
<b>Total</b>	<b>\$6,323.50</b>

We accept Visa, MasterCard & Discover



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

RECEIVED  
NOV 09 2021  
BY: \_\_\_\_\_

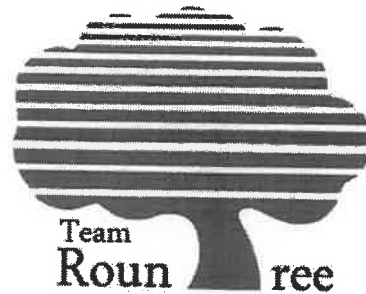
# Invoice

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

**Service Address**



www.teamroutree.net

Date	Invoice #
11/10/2021	26849

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

Description	Amount
11/04/21 - Timers A - B Due to lightning, the wires that reach the valves were burned battery controllers were placed on Timer A - B	
Timer A - Replaced (1) Node Hunter 2 station	180.00
Replaced (1) Node Hunter 4 station	240.00
Replaced (14) 9 Volt batteries	126.00
Timer B - Replaced (1) Node Hunter 1 station	680.00
Replaced (1) Node Hunter 2 station	180.00
Replaced (2) Latching Rainbird solenoids	90.00
Replaced (9) Latching Hunter solenoids	405.00
Labor	425.00
Thank you for choosing Team Rountree!	
<b>Total</b>	<b>\$2,326.00</b>

We accept Visa, MasterCard & Discover



**386-274-4050 FAX 386-236-1270**

RECEIVED  
NOV 12 2021  
BY: \_\_\_\_\_

Team Roundtree

# Bill To

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

Service Address

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

Description	Amount
11/10/21 - Valve leaking in front of Jubilee/Timer B	
Replaced (1) 2" Valve	320.00
Installed (1) 2" Slip fix	32.00
Installed (1) 2" Coupling	3.00
Installed (1) 2" Ball valve	28.00
Replaced (1) Hunter node	180.00
Installed (2) 9 volt batteries	18.00
Labor	270.00
Thank you for choosing Team Rountree!	<b>Total</b> \$851.00

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

Date	Invoice #
11/15/2021	26861

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

Description	Amount
11/10/21 - LPGA North East Quad Bank Replaced AC timer and rewired from breaker to waterproof junction box. Repaired salvageable pipe on incline of bank. Top of bank destroyed due to road widening during Buccie construction. Installed 830 ft. 1/2" 1.5" PVC and (16) 12" rotors. Flushed, adjusted, programmed timer Mon/Fri early am 30 mins duration	4,824.45
11/10/21 - LPGA South East Quad Bank Replaced DC timer and DC latching solenoid. Repaired two broken laterals and replaced (3) 12" rotors. Flushed, adjusted, and programmed timer Mon/Fri early am	909.85
11/10/21 - LPGA North West Quad Bank Installed 2" scrubber valve and DC timer with DC latching solenoid. Repaired salvage pipe on incline of bank. Installed 260 ft. 1/2" - 1.5" PVC to service rotor zone. Replaced (8) 12" rotors. Flushed, adjusted and programmed timer Mon/Fri early am with 30 min duration.	2,798.40
11/10/21 - LPGA South West Quad Bank Repaired all broken laterals, replaced 2" scrubber valve, DC timer, DC latching solenoid, and replaced (9) 12" pop-ups. Flushed, adjusted, and programmed timer Tues/Fri early am with 30 min of duration	2,093.40
Thank you for choosing Team Rountree!	Total

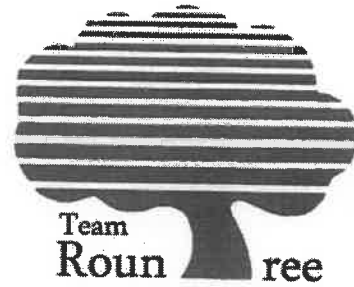
We accept Visa, MasterCard & Discover



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

**386-274-4050    FAX 386-236-1270**

## Invoice



[www.teamroutree.net](http://www.teamroutree.net)

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

<b>Service Address</b>

Date	Invoice #
11/15/2021	26861

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

Description	Amount
11/10/12 - LPGA North off ramp on/off ramp triangle Repiped 3' mainline broken in three locations from Bucces construction and widening of the road. Installed 2" scrubber valve, DC timer, and DC latching solenoid. Installed rotor zone around perimeter of ramp with 1/2" - 2" PVC, fitting flex, and (16) 6" rotors. Flushed, nozzled, adjusted, and programmed Tue/Fri early am with 30 mins. of duration	4,128.90
Thank you for choosing Team Rountree!	<b>Total        \$14,755.00</b>

**We accept Visa, MasterCard & Discover**





901 SOUTH BOND ST., SUITE 600<sup>TM</sup>  
BALTIMORE MD 21231

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



# INVOICE

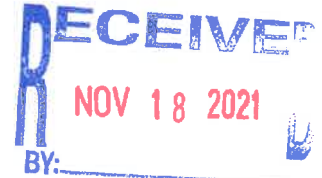
Customer #	Invoice #	Invoice Date	Seq #	Terms
10447642	9012216016	11/17/2021	007	DUE NOW
PAYMENT DUE		\$410.14		
INVOICE DUE DATE		11/17/2021		

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



## 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	11/17/2021 - 12/16/2021	INDIGO COMMUNITY DEVELOPMENT DISTRI 105 GRANDE CHAMPION BLVD. DAYTONA BEACH FL 32124

Quantity	Item #/Description	Price/Rate	Amount
1	RENT STORAGE OWL-31257	\$398.19 Rental	\$398.19
1	PERSONAL PROPERTY EXPENSES	\$11.95	\$11.95
		Sub-total	\$410.14
		INVOICE TOTAL	\$410.14

#130  
Rent Storage  
220.538.49 - \$205.07  
220.538.49 - \$205.07

#130  
Rent Storage  
220.538-49 - \$205.07  
220.538-49 - \$205.07

Invoice in USD

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 \$410.14  
Invoice #: 9012216016  
Due Date: 11/17/2021  
Customer: INDIGO COMMUNITY DEVELOPMENT DISTR  
Customer #: 10447642

## PLEASE REMIT TO:

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





**Governmental Management Services, LLC**1001 Bradford Way  
Kingston, TN 37763**Invoice**

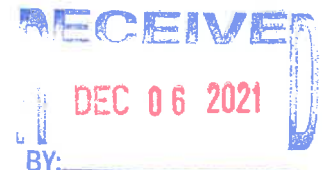
Invoice #: 231

Invoice Date: 12/1/21

Due Date: 12/1/21

Case:

P.O. Number:

**Bill To:**Indigo CDD  
475 West Town Place  
Suite 114  
St. Augustine, FL 32092

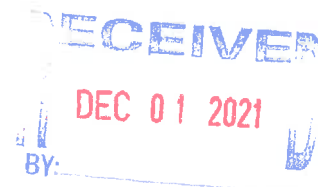
Description	#93	Hours/Qty	Rate	Amount
Management Fees - December 2021	310.513 34		4,708.33	4,708.33
Website Administration - December 2021	382		100.00	100.00
Information Technology - December 2021	381		233.33	233.33
Dissemination Agent Services - December 2021	313		258.33	258.33
Office Supplies	51		32.26	32.26
Postage	42		4.04	4.04
Copies	428		193.35	193.35
<b>Total</b>				<b>\$5,529.64</b>
<b>Payments/Credits</b>				<b>\$0.00</b>
<b>Balance Due</b>				<b>\$5,529.64</b>



# Hopping Green & Sams

Attorneys and Counselors

119 S. Monroe Street, Ste. 300  
P.O. Box 6526  
Tallahassee, FL 32314  
850.222.7500



===== STATEMENT =====

November 24, 2021

Indigo Community Development District  
c/o Governmental Management Services, LLC  
Central Florida  
1408 Hamlin Avenue, Unit E  
St. Cloud, FL 34771

Bill Number 126133  
Billed through 11/24/2021

#10  
310-513-493

## 2019 Foreclosure

**INDIGO 00126 KSB**

### FOR PROFESSIONAL SERVICES RENDERED

11/01/21	DMS	Email and call from Natirboff; respond to same.	0.30 hrs
11/05/21	DMS	Emails to/from Natirboff; email to Arten; prepare release of notice of unpaid assessments; factual research on same; teleconference with Merritt; email to Fulks.	1.50 hrs
11/05/21	JEM	Review issues regarding settlement of Ina Group claims.	0.10 hrs
Total fees for this matter			\$665.50

### MATTER SUMMARY

Smith, Douglas M.	1.80 hrs	350 /hr	\$630.00
Merritt, Jason E.	0.10 hrs	355 /hr	\$35.50

TOTAL FEES \$665.50

### **TOTAL CHARGES FOR THIS MATTER**

-----  
**\$665.50**

### BILLING SUMMARY

Smith, Douglas M.	1.80 hrs	350 /hr	\$630.00
Merritt, Jason E.	0.10 hrs	355 /hr	\$35.50

TOTAL FEES \$665.50

### **TOTAL CHARGES FOR THIS BILL**

-----  
**\$665.50**

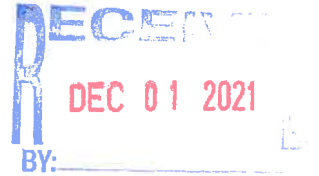
**Please include the bill number with your payment.**



# Hopping Green & Sams

Attorneys and Counselors

119 S. Monroe Street, Ste. 300  
P.O. Box 6526  
Tallahassee, FL 32314  
850.222.7500



===== STATEMENT =====

November 24, 2021

Indigo Community Development District  
c/o Governmental Management Services, LLC  
Central Florida  
1408 Hamlin Avenue, Unit E  
St. Cloud, FL 34771

Bill Number 126155  
Billed through 11/24/2021

#10  
310-513-715

## General Counsel

INDIGO 00001 KSB

### FOR PROFESSIONAL SERVICES RENDERED

10/09/21	JLG	Receive and review Florida DEO special district update form.	0.10 hrs
10/11/21	KSB	Confer with Fulks and Strohmenger regarding estoppel letter.	0.70 hrs
10/11/21	JEM	Review issues regarding refunding of overpayment of debt assessment payments.	0.20 hrs
10/12/21	KSB	Confer with Artin.	0.30 hrs
Total fees for this matter			\$318.50

### MATTER SUMMARY

Merritt, Jason E.	0.20 hrs	305 /hr	\$61.00
Gillis, Jennifer L. - Paralegal	0.10 hrs	125 /hr	\$12.50
Buchanan, Katie S.	1.00 hrs	245 /hr	\$245.00

TOTAL FEES \$318.50

### **TOTAL CHARGES FOR THIS MATTER**

-----  
**\$318.50**

### BILLING SUMMARY

Merritt, Jason E.	0.20 hrs	305 /hr	\$61.00
Gillis, Jennifer L. - Paralegal	0.10 hrs	125 /hr	\$12.50
Buchanan, Katie S.	1.00 hrs	245 /hr	\$245.00

TOTAL FEES \$318.50

### **TOTAL CHARGES FOR THIS BILL**

-----  
**\$318.50**

**Please include the bill number with your payment.**



# SOLITUDE

## LAKE MANAGEMENT

### INVOICE

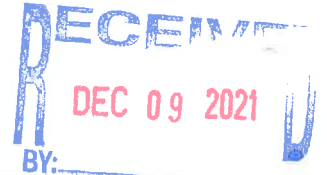
Voice: (888) 480-LAKE • Fax: (888) 358-0088

Invoice Number: PI-A00723500

Invoice Date: 12/01/21

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			12/31/21

Qty	Item Description	Unit Price	Extension
1	Lake & Pond Management Services SVR52323 12/01/21 - 12/31/21 Lake & Pond Management Services	3,257.89	3,257.89

PLEASE REMIT PAYMENT TO:

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

Subtotal	3,257.89
Sales Tax	0.00
Total Invoice	3,257.89
Payment Received	0.00
<b>TOTAL</b>	<b>3,257.89</b>

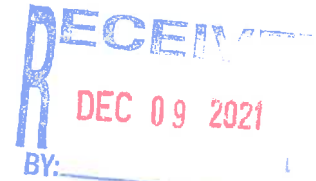


**INVOICE**

Invoice Number: PI-A00723645

Invoice Date: 12/01/21

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

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			12/31/21

Qty	Item / Description	UOM	Unit Price	Extension
1	Lake & Pond Management Services SVR50092 12/01/21 - 12/31/21 Lake & Pond Management Services		408.45	408.45

**PLEASE REMIT PAYMENT TO:**1320 Brookwood Drive, Suite H  
Little Rock, AR 72202

Subtotal	408.45
Sales Tax	0.00
Total Invoice	408.45
Payment Received	0.00
<b>TOTAL</b>	<b>408.45</b>



# Sky's the Limit Handyman Service, Inc.

1507 S. Central Ave.

Flagler Beach, FL 32136

## Invoice

DATE	INVOICE #
11/30/2021	6728

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

RECEIVED  
DEC 01 2021  
BY:

P.O. NO.	TERMS	PROJECT

QUANTITY	DESCRIPTION	RATE	AMOUNT
	Misc. November jobs in the Community of LPGA International and Grande Champion.		
	November / Monthly maintenance of all four fountains and it's 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 streetlight at the entrance to Seven Nobles. ( 250w Metal Halide bulb ) 2. Bulb to streetlight on the stub road across from Promenade. ( 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. Resetting of 24 lighting and fountain timers throughout LPGA International and Grande Champion due to daylight savings time. ( 5:30pm - 6:30am )	90.00	90.00
Please make check payable to STLHS Inc.		<b>Total</b>	



# Sky's the Limit Handyman Service, Inc.

1507 S. Central Ave.  
Flagler Beach, FL 32136

## Invoice

DATE	INVOICE #
11/30/2021	6728

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

P.O. NO.	TERMS	PROJECT

QUANTITY	DESCRIPTION	RATE	AMOUNT
32	3" Chlorine tablet	3.01	96.32
8	Gallon Chlorine	3.98	31.84
2	250w Metal Halide mogul base Bulb	38.06	76.12
 #31 ( LPGA Community total: \$654.28 ) <b>330-53800-46000 \$ 654.28</b> <i>LPGA Mthly Repairs/Maint</i> 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.  Misc. repairs to palm tree and LPGA lettering flood fixtures at the I-95 overpass, 1. All OK  Reset 8 lighting and fountain timers at the I-95 overpass due to daylight savings time.  <b>320-53800-46000 \$ 85.00</b> ( I-95 Overpass Total \$85.00 ) <i>I-95 Lighting/Replacing Bulbs</i>			
Please make check payable to STLHS Inc.		<b>Total</b>	<b>\$739.28</b>



**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 #
12/10/21	121021

<u>Description</u>	Amount
#159 <u>Site Management Services - December 2021</u> 330-578-12	\$2,650.00
<b>TOTAL DUE</b>	<b>\$2,650.00</b>



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

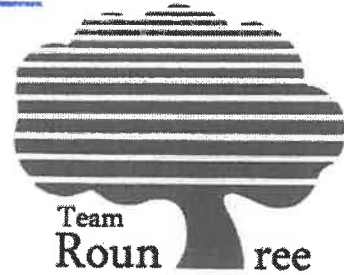


# Invoice

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

**Service Address**

Damaged Basins

Date	Invoice #
11/17/2021	26867

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

Description	Amount
11/16/21 - Grand Champions Blvd., boxes needed cleaning	
Installed (4) Bags of stone around the cleaned boxes	48.00
Labor	255.00
Thank you for choosing Team Rountree!	
<b>Total</b>	<b>\$303.00</b>

We accept Visa, MasterCard & Discover



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

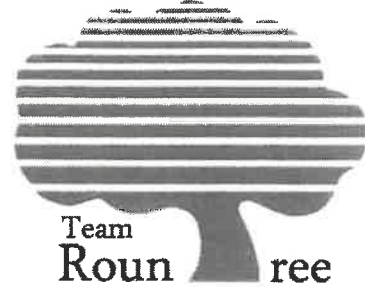
**386-274-4050    FAX 386-236-1270**

**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](http://www.teamroutree.net)


Date

12/1/2021

Invoice #

26892

**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>  #160nd 330-528-469	3,986.00  
Thank you for choosing Team Rountree!	<b>Total</b> \$3,986.00

**We accept Visa, MasterCard & Discover**



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

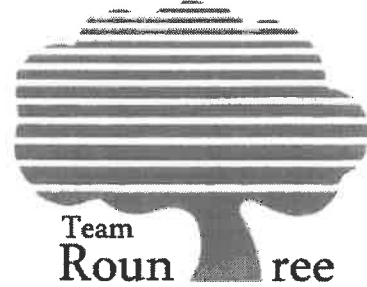
**386-274-4050 FAX 386-236-1270**

**Bill To**

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

**Service Address**

# Invoice



www.teamroutree.net

Date

12/1/2021

Invoice #

26893

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

#160 nd	Description	Amount
	Monthly Contract <u>Grounds Maintenance</u> - Community 330-538-462	\$34,907.00 38,507.00
	Monthly Contract <u>Grounds Maintenance</u> - I-95 Overpass 320-538-462	4,200.00
	Monthly Charge for <u>Pressure Washing</u> of <u>Four Monuments</u> 330-538-466	525.00
	Monthly <u>Oak Trimming</u> Dec 21 330-538-467	\$ 3600.00
Thank you for choosing Team Rountree!		<b>Total</b> \$43,232.00

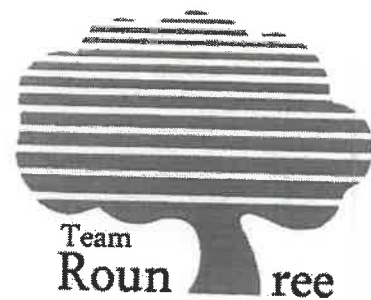
We accept Visa, MasterCard & Discover



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

**386-274-4050    FAX 386-236-1270**

# Invoice



[www.teamroutree.net](http://www.teamroutree.net)

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

<b>Service Address</b>

Date	Invoice #
12/6/2021	26911

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

Description	Amount
11/30/21 - Valve leak in front of Jubilee	
Replaced (1) 2" Valve	280.00
Installed (1) 2" Slip fix	38.00
Installed (2) 2" Couplings	6.00
Labor	270.00
<div>RECEIVED DEC 07 2021 BY: _____</div>	
Thank you for choosing Team Rountree!	
<b>Total</b>	<b>\$594.00</b>

**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](http://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**

**Date**

12/7/2021

**Invoice #**

26918

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

Description	Amount
11/24/21 - Installed (55) poinsettias Installation of (55) Poinsettias	357.50
<div>RECEIVED DEC 07 2021 BY: _____</div>	
Thank you for choosing Team Rountree!	<b>Total                    \$357.50</b>

**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](http://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**

**Date**

12/8/2021

**Invoice #**

26921

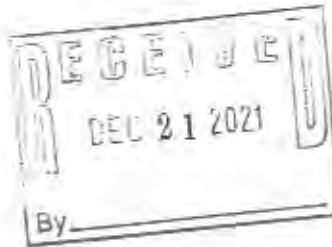
**Need additional services? Please call our office, so your request can be recorded and scheduled in a timely manner!**

Description	Amount
11/24/21 - Champions Dr. Installed (2) Pallets of sod	770.00
<div>RECEIVED DEC 13 2021 BY: _____</div>	
Thank you for choosing Team Rountree!	<b>Total            \$770.00</b>

**We accept Visa, MasterCard & Discover**



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



# Invoice

Date	Invoice #
12/1/2021	1126

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

Quantity	Description	Rate	Amount
1	Rent / Record Keeping January 2022 1617 Ridgewood Ave, Suite D Daytona Beach, FL 32117	500.00	500.00
Please remit to above address.		<b>Total</b>	\$500.00



# WILLSCOT

901 SOUTH BOND ST., SUITE 600<sup>TM</sup>  
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	9012521288	12/17/2021	008	DUE NOW
PAYMENT DUE		\$410.14		
INVOICE DUE DATE		12/17/2021		

### 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	12/17/2021 - 1/16/2022	INDIGO COMMUNITY DEVELOPMENT DISTRI 105 GRANDE CHAMPION BLVD. DAYTONA BEACH FL 32124

Quantity	Item #/Description	Price/Rate	Amount
1	RENT STORAGE OWL-31257	\$398.19 Rental	\$398.19
1	PERSONAL PROPERTY EXPENSES	\$11.95	\$11.95
		Sub-total	\$410.14
		INVOICE TOTAL	\$410.14

Invoice in USD

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 **\$410.14**  
Invoice #: **9012521288**  
Due Date: **12/17/2021**  
Customer: **INDIGO COMMUNITY DEVELOPMENT DISTR**  
Customer #: **10447642**

### PLEASE REMIT TO:

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





# AMTEC

American Municipal Tax-Exempt Compliance

90 Avon Meadow Lane  
Avon, CT 06001  
(T) 860-321-7521  
(F) 860-321-7581

[www.amteccorp.com](http://www.amteccorp.com)

**Client:** Indigo Community Development District  
c/o Ms. Teresa Viscarra  
Government Management Services – CF, LLC  
1408 Hamlin Avenue, Unit E  
St. Cloud, FL 34771

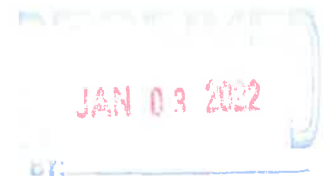
**Invoice No.** 3492-12-21

**Date:** December 29, 2021

For Professional Services:

Issue	Service	Fee
Indigo Community Development District, (City of Daytona Beach, Florida), \$980,000 Capital Improvement Revenue Bonds, Series 1999A & \$6,825,000 Capital Improvement Revenue Bonds, Series 1999B	Rebate Report & Opinion	\$450
<b>Total</b>		<b>\$450</b>

#148  
Arbitrage-Series 1999A&B  
310-317-712



**Please remit the total due to AMTEC (Tax ID: 06-1308917):**

ACH/Wiring Instructions : Webster Bank  
ABA Routing Number : 211170101  
AMTEC Account Number : 0011225771

**Please notify AMTEC at [info@amteccorp.com](mailto:info@amteccorp.com) upon completing the transaction.**

**Should a check payment be sent:**

AMTEC  
90 Avon Meadow Lane  
Avon, CT 06001





# AMTEC

American Municipal Tax-Exempt Compliance

90 Avon Meadow Lane  
Avon, CT 06001  
(T) 860-321-7521  
(F) 860-321-7581

[www.amteccorp.com](http://www.amteccorp.com)

**Client:** Indigo Community Development District  
c/o Ms. Teresa Viscarra  
Government Management Services – CF, LLC  
1408 Hamlin Avenue, Unit E  
St. Cloud, FL 34771

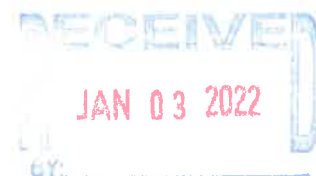
**Invoice No.** 3493-12-21

**Date:** December 29, 2021

For Professional Services:

Issue	Service	Fee
Indigo Community Development District, (City of Daytona Beach, Florida), \$8,515,000 Capital Improvement Revenue Bonds, Series 1999C	Rebate Report & Opinion	\$450
<b>Total</b>		<b>\$450</b>

#148  
210-517-312



Please remit the total due to AMTEC (Tax ID: 06-1308917):

ACH/Wiring Instructions : Webster Bank  
ABA Routing Number : 211170101  
AMTEC Account Number : 0011225771

Please notify AMTEC at [info@amteccorp.com](mailto:info@amteccorp.com) upon completing the transaction.

Should a check payment be sent:

AMTEC  
90 Avon Meadow Lane  
Avon, CT 06001



QUALITY  
AND  
SERVICE  
FIRST  
Since 1952

**BOB McGARITY ADVERTISING & FLAG CO.**

Drawer 9057  
Daytona Beach, Florida 32120

(386) 252-6655  
Fax (386) 253-1910

INVOICE DATE: Dec. 20, 2021

INVOICE #: 21--0399

Indigo Community Dev. District  
1617 N. Ridgewood Ave., Ste 116, Holly Hill, FL 32117

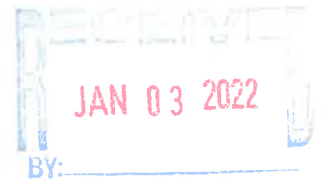
Kurt 904-710-0799

TERMS NET 10 DAYS - PLEASE PAY FROM THIS INVOICE - 1.5% per month after 30 days (18% per annum)

4 U.S. PR. Nylon 4' X 6' & 4 ea Nylon 3' X 5' Flags: Australia, Canada, Japan, Scotland  
w/Lion, S. Korea, Sweden, & United Kingdom w/10% disc.

\$1326.60

MANY THANKS



#94

330-53800-49000



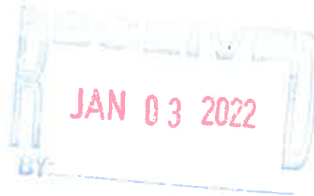
COURTEAUX ELECTRIC INC.

85 N YONGE ST  
ORMOND BEACH FL 32174

Phone (386) 672-4900

Fax (386) 676-7472

# INVOICE



Date	Invoice #
12/27/2021	18315621

Bill To
INDIGO CDD
4-95 NE Quadrant

Customer Phone	
Customer Fax	

Terms	JOB NAME
Due on receipt	FOUNTAIN CONTROLLER

Description	Qty	Rate	Amount
REPLACE FOUNTAIN CONTROLLER RE-WIRE RELAYS BACK INTO THE NEW AND REMOVE THE OLD ONES  #34 320-53800-46000		1,593.60	1,593.60
<b>Total</b>			\$1,593.60
<b>Payments/Credits</b>			\$0.00
<b>Balance Due</b>			\$1,593.60



## Grau and Associates

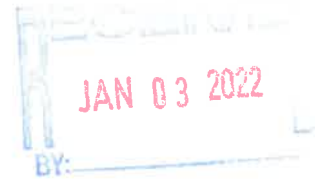
951 W. Yamato Road, Suite 280  
Boca Raton, FL 33431-  
www.graucpa.com

Phone: 561-994-9299

Fax: 561-994-5823

Indigo Community Development District  
1408 Hamlin Avenue, Unit E  
St. Cloud, FL 34771

Invoice No. 21807  
Date 01/03/2022



---

### SERVICE

### AMOUNT

Audit FYE 09/30/2021

\$ 500.00

Current Amount Due

\$ 500.00

#146  
Fy21 Audit Services Dec 21  
310-517-322

0 - 30	31 - 60	61 - 90	91 - 120	Over 120	Balance
500.00	0.00	0.00	0.00	0.00	500.00

Payment due upon receipt.



**KUTAK ROCK LLP**

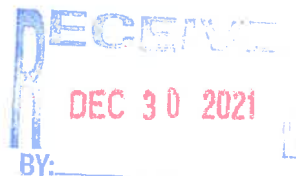
**TALLAHASSEE, FLORIDA**

Telephone 404-222-4600

Facsimile 404-222-4654

Federal ID 47-0597598

December 29, 2021



**Check Remit To:**

Kutak Rock LLP

PO Box 30057

Omaha, NE 68103-1157

**Wire Transfer Remit To:**

ABA #104000016

First National Bank of Omaha

Kutak Rock LLP

A/C # 24690470

Reference: Invoice No. 2977788

Client Matter No. 10823-1

Mr. Jim Perry  
Indigo Community Development  
Governmental Management Services – St. Augustine  
Suite 114  
475 West Town Place  
St. Augustine, FL 32092

±181  
210-17-318

Invoice No. 2977788  
10823-1

Re: Indigo - General Counsel

**For Professional Legal Services Rendered**

11/17/21	K. Buchanan	1.30	318.50	Prepare for and attend board meeting
11/22/21	K. Buchanan	0.50	122.50	Perform meeting follow up
TOTAL HOURS		1.80		
TOTAL FOR SERVICES RENDERED				\$441.00
TOTAL CURRENT AMOUNT DUE				<u>\$441.00</u>



**Sky's the Limit Handyman Service, Inc.**

1507 S. Central Ave.  
Flagler Beach, FL 32136

**Invoice**

DATE	INVOICE #
12/31/2021	6764

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

JAN 03 2022

P.O. NO.	TERMS	PROJECT

QUANTITY	DESCRIPTION	RATE	AMOUNT
	Misc. December jobs in the Community of LPGA International and Grande Champion.		
	December / Monthly maintenance of all four fountains and it's surrounding areas in the LPGA International Community.	120.00	120.00
	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 entrance to Seven Nobles. ( 250w Metal Halide bulb ) 2. Bulb to streetlight at the entrance to Acclaim. ( 250w Metal Halide bulb )	0.00	0.00
	Misc. repairs of all lighting fixtures in LPGA International. 1. Replaced ballast to streetlight at the entrance to Seven Nobles. ( 250w Metal Halide ballast )	80.00	80.00
	Misc. jobs in the Community of LPGA International. 1. All OK	0.00	0.00
Please make check payable to STLHS Inc.		<b>Total</b>	



**Sky's the Limit Handyman Service, Inc.**

1507 S. Central Ave.  
Flagler Beach, FL 32136

**Invoice**

DATE	INVOICE #
12/31/2021	6764

**BILL TO**

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

**P.O. NO.****TERMS****PROJECT**

QUANTITY	DESCRIPTION	RATE	AMOUNT
32	3" Chlorine tablet	3.01	96.32
5	Gallon Chlorine	3.98	19.90
2	250w Metal Halide mogul base Bulb	38.06	76.12
1	Metal Halide 250wt multi-tap ballast	132.77	132.77
	#31 ( LPGA Community total: \$755.11 )  330-53800-46000 \$ 755.11 LPGA Mthly 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.  Misc. repairs to palm tree and LPGA lettering flood fixtures at the I-95 overpass. 1. All OK  320-53800-46000 \$ 45.00 ( I-95 Overpass Total \$45.00 ) I-95 Isting/Replacing Bulbs		
		45.00	45.00
		0.00	0.00
Please make check payable to STLHS Inc.		<b>Total</b>	\$800.11



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

**386-274-4050 FAX 386-236-1270**

# Invoice



[www.teamroutree.net](http://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
Main Entrance Timer A

Date	Invoice #
12/13/2021	26935

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

Description	Amount
Replaced (4) 6" Pop-ups	63.80
Installed (1) 1" Slip fix	25.00
Installed (1) 1" Coupling	3.00
Replaced (10) Nozzles	20.00
Replaced (1) Node 1st	180.00
Installed (2) 9 volt Batteries	18.00
Labor	180.00
<div>RECEIVED DEC 22 2021 BY: _____</div> <p>#160 330-53800-46100</p>	
Thank you for choosing Team Rountree!	<b>Total \$489.80</b>

We accept Visa, MasterCard & Discover



**Governmental Management Services, LLC**

1001 Bradford Way  
Kingston, TN 37763

**Invoice****Invoice #:** 232**Invoice Date:** 1/1/22**Due Date:** 1/1/22**Case:****P.O. Number:****Bill To:**

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

JAN 05 2022

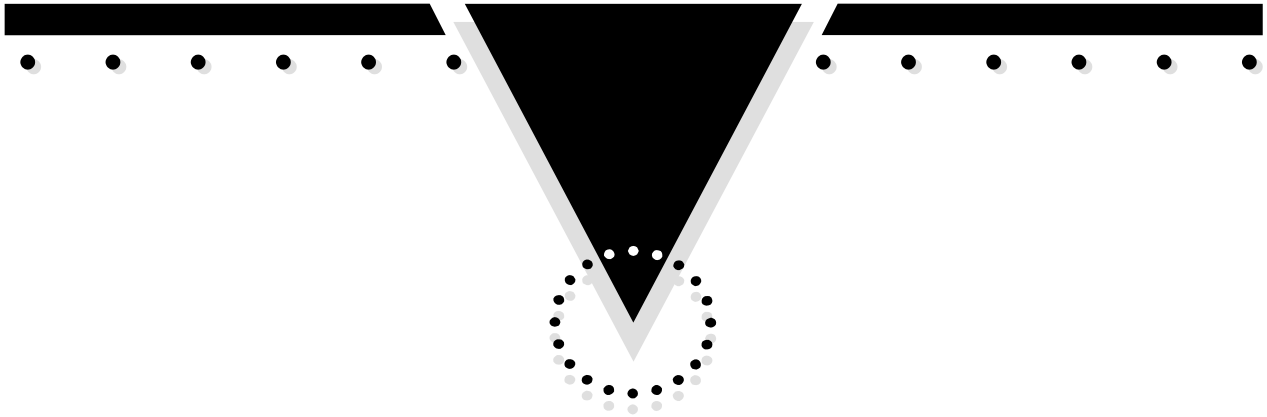
BY:

Description	#93	Hours/Qty	Rate	Amount
Management Fees - January 2022	310-513-34		4,708.33	4,708.33
Website Administration - January 2022	352		100.00	100.00
Information Technology - January 2022	251		233.33	233.33
Dissemination Agent Services - January 2022	313		258.33	258.33
Office Supplies	51		0.18	0.18
Postage	42		47.71	47.71
Copies	425		3.90	3.90
Telephone	310-513-41		25.80	25.80
<b>Total</b>				<b>\$5,377.58</b>
<b>Payments/Credits</b>				<b>\$0.00</b>
<b>Balance Due</b>				<b>\$5,377.58</b>



## *NINTH ORDER OF BUSINESS*





# **Indigo**

## **Community Development District**

**Unaudited Financial Reporting**  
**December 31, 2021**





# Table of Contents

1	<u>Balance Sheet</u>
2-3	<u>General Fund Income Statement</u>
4	<u>Debt Service Fund Series 1999A Income Statement</u>
5	<u>Debt Service Fund Series 1999C Income Statement</u>
6	<u>Debt Service Fund Series 2005 Income Statement</u>
7	<u>Debt Service Fund Series 2021 Income Statement</u>
8	<u>Capital Projects Fund Series 1999A Income Statement</u>
9	<u>Capital Projects Fund Series 2021 Income Statement</u>
10-11	<u>Month to Month</u>
12	<u>Assessment Receipt Schedule</u>



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

Assets	Governmental Funds			Account Groups		Totals
	General	Debt Service	Capital Projects	General Fixed Assets	General Long- Term Debt	(memorandum only) 2022
Cash	\$52,983	---	---	---	---	\$52,983
Assessment Receivable	\$3,000	---	---	---	---	\$3,000
Prepaid Expense	\$500	---	---	---	---	\$500
Investments						
Custodial Operating Account	\$489,902	---	---	---	---	\$489,902
State Board of Administration - Operating	\$10,605	---	---	---	---	\$10,605
State Board of Administration - Reserve	\$1,831,539	---	---	---	---	\$1,831,539
Series 1999A						
Reserve Account	---	\$80,675	---	---	---	\$80,675
Revenue Account	---	\$85,024	---	---	---	\$85,024
Construction	---	---	\$148,235	---	---	\$148,235
Series 1999C						
Reserve Account	---	\$59,586	---	---	---	\$59,586
Revenue Account	---	\$932,040	---	---	---	\$932,040
Redemption Account	---	\$1,305,655	---	---	---	\$1,305,655
Remedial Expenditure	---	\$0	---	---	---	\$0
Series 2005						
Reserve Account	---	\$60,212	---	---	---	\$60,212
Escrow Deposit Fund	---	\$9,849	---	---	---	\$9,849
Prepayment Account	---	\$741,861	---	---	---	\$741,861
Revenue Account	---	\$1,647,851	---	---	---	\$1,647,851
Remedial Expenditure	---	\$0	---	---	---	\$0
Series 2021						
Reserve Account	---	\$78,307	---	---	---	\$78,307
Revenue Account	---	\$1	---	---	---	\$1
Capitalized Interest Account	---	\$106,185	---	---	---	\$106,185
Construction Account	---	---	\$2,443,002	---	---	\$2,443,002
Cost of Issuance Account	---	---	\$27,250	---	---	\$27,250
Fixed Assets	---	---	---	\$8,305,270	---	\$8,305,270
Amount Available/Long-Term Debt	---	---	---	---	\$5,107,245	\$5,107,245
Amount to be Provided/Long Term Debt 1999A	---	---	---	---	\$429,301	\$429,301
Amount to be Provided/Long Term Debt 1999C	---	---	---	---	\$4,362,719	\$4,362,719
Amount to be Provided/Long Term Debt 2005	---	---	---	---	\$3,510,227	\$3,510,227
Amount to be Provided/Long Term Debt 2021	---	---	---	---	\$2,630,507	\$2,630,507
<b>Total Assets</b>	<b>\$2,388,529</b>	<b>\$5,107,245</b>	<b>\$2,618,487</b>	<b>\$8,305,270</b>	<b>\$16,040,000</b>	<b>\$34,459,530</b>
<b>Liabilities</b>						
Accounts Payable	\$6,051	---	---	---	---	\$6,051
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
Bonds Payable 2021	---	---	---	---	\$2,815,000	\$2,815,000
Due to Other	\$290,106	---	---	---	---	\$290,106
<b>Fund Equity, Other Credits</b>						
Investments in General Fixed Assets	---	---	---	\$8,305,270	---	\$8,305,270
Fund Balances						
Restricted for Debt Service 1999A/B	---	\$165,699	---	---	---	\$165,699
Restricted for Debt Service 1999C	---	\$1,037,206	---	---	---	\$1,037,206
Restricted for Debt Service 2005	---	(\$313,246)	---	---	---	(\$313,246)
Restricted for Debt Service 2021	---	\$184,493	---	---	---	\$184,493
Restricted for Capital Projects 1999A/B	---	---	\$148,235	---	---	\$148,235
Restricted for Capital Projects 2021	---	---	\$2,470,252	---	---	\$2,470,252
Assigned for General Fund	\$450,000	---	---	---	---	\$450,000
Unassigned General Fund	\$1,642,372	---	---	---	---	\$1,642,372
<b>Total Liabilities, Fund Equity</b>	<b>\$2,388,529</b>	<b>\$5,107,245</b>	<b>\$2,618,487</b>	<b>\$8,305,270</b>	<b>\$16,040,000</b>	<b>\$34,459,530</b>



# INDIGO

## COMMUNITY DEVELOPMENT DISTRICT

### GENERAL FUND

#### Statement of Revenues & Expenditures As of December 31, 2021

	General Fund Budget	Prorated Budget 12/31/21	Actual 12/31/21	Variance
<b><u>REVENUES:</u></b>				
Maintenance Assessments	\$576,274	\$242,556	\$242,556	\$0
City of Daytona Funding	\$8,100	\$0	\$0	\$0
Interest Income	\$3,000	\$3,000	\$523	(\$2,477)
<b>TOTAL REVENUES</b>	<b>\$587,374</b>	<b>\$245,556</b>	<b>\$243,079</b>	<b>(\$2,477)</b>
<b><u>EXPENDITURES:</u></b>				
<b><u>ADMINISTRATIVE:</u></b>				
Supervisor Fees	\$12,000	\$3,000	\$800	\$2,200
FICA Expense	\$918	\$230	\$61	\$168
Engineering	\$5,000	\$1,250	\$0	\$1,250
Attorney	\$32,000	\$8,000	\$760	\$7,241
Annual Audit	\$5,100	\$500	\$500	\$0
Arbitrage	\$1,350	\$900	\$900	\$0
Trustee	\$14,000	\$3,500	\$0	\$3,500
Dissemination Agent	\$3,100	\$775	\$775	\$0
Special Assessment Roll Preparation	\$20,000	\$20,000	\$20,000	\$0
Management Fees	\$56,500	\$14,125	\$14,125	\$0
Information Technology	\$2,800	\$700	\$700	\$0
Website Administration	\$1,200	\$300	\$300	\$0
Telephone	\$300	\$75	\$44	\$31
Postage	\$1,500	\$375	\$37	\$338
Insurance	\$23,050	\$23,050	\$21,701	\$1,349
Printing & Binding	\$1,750	\$438	\$637	(\$200)
Legal Advertising	\$2,500	\$625	\$2,563	(\$1,938)
Other Current Charges	\$1,000	\$250	\$198	\$52
Office Supplies	\$350	\$88	\$53	\$34
Foreclosure Costs	\$0	\$0	\$666	(\$666)
Dues, Licenses, Subscriptions	\$175	\$175	\$175	\$0
Office Expense	\$6,000	\$1,500	\$1,500	\$0
<b>TOTAL ADMINISTRATIVE</b>	<b>\$190,593</b>	<b>\$79,855</b>	<b>\$66,495</b>	<b>\$13,359</b>
<b><u>FIELD:</u></b>				
<b><i>Operating Expenses I-95</i></b>				
Landscape Maintenance	\$50,400	\$12,600	\$12,600	(\$0)
Landscape Contingency	\$3,500	\$875	\$225	\$650
Irrigation Repairs & Maintenance	\$20,000	\$5,000	\$21,079	(\$16,079)
Mowing	\$8,100	\$2,025	\$0	\$2,025
Lakes	\$5,475	\$1,369	\$1,571	(\$203)
Plant Replacement & Annuals	\$8,000	\$2,000	\$0	\$2,000
Utilities	\$18,000	\$4,500	\$4,637	(\$137)
Repairs	\$10,000	\$2,500	\$1,950	\$550
Miscellaneous	\$2,000	\$500	\$574	(\$74)
<b>Operating Expenses I-95</b>	<b>\$125,475</b>	<b>\$31,369</b>	<b>\$42,636</b>	<b>(\$11,268)</b>



# INDIGO

## COMMUNITY DEVELOPMENT DISTRICT

### GENERAL FUND

#### Statement of Revenues & Expenditures

	General Fund Budget	Prorated Budget 12/31/21	Actual 12/31/21	Variance
<b><i>Operating Expenses Community Wide</i></b>				
Site Manager	\$31,800	\$7,950	\$7,950	\$0
Landscape Maintenance	\$418,884	\$104,721	\$104,721	\$0
Landscape Contingency	\$26,912	\$6,728	\$5,260	\$1,468
Irrigation Repairs & Maintenance	\$30,000	\$7,500	\$7,634	(\$134)
Lakes	\$38,548	\$9,637	\$9,679	(\$42)
Plant Replacement & Annuals	\$35,000	\$8,750	\$358	\$8,393
Utilities	\$40,000	\$10,000	\$7,564	\$2,436
Repairs	\$65,972	\$16,493	\$21,359	(\$4,866)
Stormwater System	\$3,158	\$790	\$0	\$790
Sidewalks	\$3,000	\$750	\$0	\$750
Miscellaneous	\$20,000	\$5,000	\$1,901	\$3,099
Conservation Easement Maintenance	\$47,832	\$11,958	\$11,958	\$0
Tree Trimming	\$43,200	\$10,800	\$10,800	\$0
Pressure Washing	\$17,000	\$4,250	\$0	\$4,250
<b>Operating Expenses Community Wide</b>	<b>\$821,306</b>	<b>\$205,327</b>	<b>\$189,184</b>	<b>\$16,143</b>
<b>TOTAL FIELD</b>	<b>\$946,781</b>	<b>\$236,695</b>	<b>\$231,820</b>	<b>\$4,875</b>
<b>TOTAL EXPENDITURES</b>	<b>\$1,137,374</b>	<b>\$316,550</b>	<b>\$298,315</b>	<b>\$18,234</b>
<b>EXCESS REVENUES/ (EXPENDITURES) AND OTHER SOURCES</b>	<b>(\$550,000)</b>	<b>----</b>	<b>(\$55,236)</b>	<b>----</b>
<b>FUND BALANCE - BEGINNING</b>	<b>\$550,000</b>	<b>----</b>	<b>\$2,147,609</b>	<b>----</b>
<b>FUND BALANCE - ENDING</b>	<b>\$0</b>	<b>----</b>	<b>\$2,092,372</b>	<b>----</b>



# INDIGO COMMUNITY DEVELOPMENT DISTRICT

## DEBT SERVICE FUND

### Series 1999A

Statement of Revenues & Expenditures  
As of December 31, 2021

#### **REVENUES:**

	Debt Service Budget	Prorated Budget 12/31/21	Actual 12/31/21	Variance
Special Assessments	\$79,064	\$55,202	\$55,202	\$0
Interest Income	\$0	\$0	\$2	\$2
<b>TOTAL REVENUES</b>	<b>\$79,064</b>	<b>\$55,202</b>	<b>\$55,204</b>	<b>\$2</b>

#### **EXPENDITURES:**

Interest Expense - 11/01	\$19,600	\$19,600	\$19,600	\$0
Principal Expense - 5/01	\$40,000	\$0	\$0	\$0
Interest Expense - 5/01	\$19,600	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$79,200</b>	<b>\$19,600</b>	<b>\$19,600</b>	<b>\$0</b>

#### **OTHER SOURCES/(USES)**

Other Debt Service Costs	\$0	\$0	\$0	\$0
<b>TOTAL OTHER</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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

	<b>(\$136)</b>	<b>----</b>	<b>\$35,604</b>	<b>----</b>
<b>FUND BALANCE - BEGINNING</b>	<b>\$49,419</b>	<b>----</b>	<b>\$130,095</b>	<b>----</b>
<b>FUND BALANCE - ENDING</b>	<b>\$49,283</b>	<b>----</b>	<b>\$165,699</b>	<b>----</b>

#### **Fund Balance Calculation**

Reserve Account	\$80,675
Revenue Account	<u>\$85,024</u>
Total Series 1999A Funds Available	<u><u>\$165,699</u></u>



# INDIGO COMMUNITY DEVELOPMENT DISTRICT

## DEBT SERVICE FUND

Series 1999C

Statement of Revenues & Expenditures

As of December 31, 2021

### REVENUES:

	Debt Service Budget	Prorated Budget 12/31/21	Actual 12/31/21	Variance
Special Assessments	\$567,166	\$220,351	\$220,351	\$0
Special Assessments - Prepayments	\$0	\$0	\$1,047,009	\$1,047,009
Settlement Agreement	\$0	\$0	\$415,810	\$415,810
Interest Income	\$0	\$0	\$61	\$61
Other Income Source	\$375,434	\$0	\$0	\$0
<b>TOTAL REVENUES</b>	<b>\$942,600</b>	<b>\$220,351</b>	<b>\$1,683,230</b>	<b>\$1,462,879</b>

### EXPENDITURES:

Debt Service Obligation	\$942,600	\$240,490	\$240,490	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$942,600</b>	<b>\$240,490</b>	<b>\$240,490</b>	<b>\$0</b>

### OTHER SOURCES/(USES)

Other Debt Service Costs	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0
<b>TOTAL OTHER</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

### EXCESS REVENUES

<b>(EXPENDITURES) AND OTHER SOURCES</b>	<b>\$0</b>	<b>----</b>	<b>\$1,442,740</b>	<b>----</b>
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### FUND BALANCE - BEGINNING

	<b>\$0</b>	<b>----</b>	<b>(\$405,535)</b>	<b>----</b>
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### FUND BALANCE - ENDING

	<b>\$0</b>	<b>----</b>	<b>\$1,037,206</b>	<b>----</b>
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### Fund Balance Calculation

Reserve Account	\$59,586
Revenue Account	\$932,040
Redemption Account	\$1,305,655
Remedial Expenditure	\$0
Accrued Interest Payable	(\$5,075)
Accrued Principal Payable	(\$1,255,000)
<b>Total Series 1999C Funds Available</b>	<b>\$1,037,206</b>



# INDIGO COMMUNITY DEVELOPMENT DISTRICT

## DEBT SERVICE FUND

Series 2005

Statement of Revenues & Expenditures

As of December 31, 2021

### **REVENUES:**

	Debt Service Budget	Prorated Budget 12/31/21	Actual 12/31/21	Variance
Special Assessments	\$268,908	\$59,004	\$59,004	\$0
Special Assessments - Prepayments	\$0	\$0	\$678,729	\$678,729
Settlement Agreement	\$0	\$0	\$604,568	\$604,568
Interest Income	\$0	\$0	\$69	\$69
Other Income Source	\$310,567	\$0	\$0	\$0
<b>TOTAL REVENUES</b>	<b>\$579,475</b>	<b>\$59,004</b>	<b>\$1,342,370</b>	<b>\$1,283,365</b>

### **EXPENDITURES:**

Debt Service Obligation	\$579,475	\$178,448	\$178,448	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$579,475</b>	<b>\$178,448</b>	<b>\$178,448</b>	<b>\$0</b>

### **OTHER SOURCES/(USES)**

Other Debt Service Costs	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0
<b>TOTAL OTHER</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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

<b>\$0</b>	<b>----</b>	<b>\$1,163,922</b>	<b>----</b>
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### **FUND BALANCE - BEGINNING**

<b>\$0</b>	<b>----</b>	<b>(\$1,477,168)</b>	<b>----</b>
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### **FUND BALANCE - ENDING**

<b>\$0</b>	<b>----</b>	<b>(\$313,246)</b>	<b>----</b>
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### **Fund Balance Calculation**

Reserve Account	\$60,212
Escrow Deposit Fund	\$9,849
Prepayment Account	\$741,861
Revenue Account	\$1,647,851
Remedial Expenditure	\$0
Accrued Interest Payable	(\$2,143,019)
Accrued Principal Payable	(\$630,000)
<b>Total Series 2005 Funds Available</b>	<b>(\$313,246)</b>



# INDIGO COMMUNITY DEVELOPMENT DISTRICT

## DEBT SERVICE FUND

Series 2021

Statement of Revenues & Expenditures

As of December 31, 2021

### REVENUES:

	Debt Service Budget	Prorated Budget 12/31/21	Actual 12/31/21	Variance
Special Assessments	\$0	\$0	\$0	\$0
Interest Income	\$0	\$0	\$2	\$2
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2</b>	<b>\$2</b>

### EXPENDITURES:

Debt Service Obligation	\$0	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

### OTHER SOURCES/(USES)

Other Debt Service Costs	\$0	\$0	\$0	\$0
Transfer In/(Out)	\$0	\$0	(\$1)	(\$1)
<b>TOTAL OTHER</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$1)</b>	<b>(\$1)</b>

### **EXCESS REVENUES**

<b>(EXPENDITURES) AND OTHER SOURCES</b>	<b>\$0</b>	<b>----</b>	<b>\$1</b>	<b>----</b>
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### **FUND BALANCE - BEGINNING**

<b>\$0</b>	<b>----</b>	<b>\$184,492</b>	<b>----</b>
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### **FUND BALANCE - ENDING**

<b>\$0</b>	<b>----</b>	<b>\$184,493</b>	<b>----</b>
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### Fund Balance Calculation

Reserve Account	\$78,307
Revenue Account	\$1
Capitalized Interest Account	\$106,185
<b>Total Series 2021 Funds Available</b>	<b>\$184,493</b>



# INDIGO COMMUNITY DEVELOPMENT DISTRICT

## CAPITAL PROJECTS FUND

### Series 1999A

#### Statement of Revenues & Expenditures

As of December 31, 2021

	Capital Projects Budget	Prorated Budget 12/31/21	Actual 12/31/21	Variance
<b><u>REVENUES:</u></b>				
Interest Income	\$0	\$0	\$2	\$2
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2</b>	<b>\$2</b>
<b><u>EXPENDITURES:</u></b>				
Capital Outlay	\$0	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2</b>	<b>\$2</b>
<b>FUND BALANCE - BEGINNING</b>	<b>\$0</b>	<b>----</b>	<b>\$148,233</b>	<b>----</b>
<b>FUND BALANCE - ENDING</b>	<b>\$0</b>	<b>----</b>	<b>\$148,235</b>	<b>----</b>



# INDIGO COMMUNITY DEVELOPMENT DISTRICT

## CAPITAL PROJECTS FUND

**Series 2021**

### Statement of Revenues & Expenditures

As of December 31, 2021

	Capital Projects Budget	Prorated Budget 12/31/21	Actual 12/31/21	Variance
<b><u>REVENUES:</u></b>				
Interest	\$0	\$0	\$23	\$23
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$23</b>	<b>\$23</b>
<b><u>EXPENDITURES:</u></b>				
Capital Outlay	\$0	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$23</b>	<b>\$23</b>
<b><u>OTHER SOURCES/(USES)</u></b>				
Transfer In/(Out)	\$0	\$0	\$1	\$1
<b>OTHER SOURCES/(USES)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1</b>	<b>\$1</b>
<b>EXCESS REVENUES/ (EXPENDITURES) AND OTHER SO</b>	<b>\$0</b>	<b>\$0</b>	<b>\$24</b>	<b>\$24</b>
<b>FUND BALANCE - BEGINNING</b>	<b>\$0</b>	<b>----</b>	<b>\$2,470,228</b>	<b>----</b>
<b>FUND BALANCE - ENDING</b>	<b>\$0</b>	<b>----</b>	<b>\$2,470,252</b>	<b>----</b>



# INDIGO COMMUNITY DEVELOPMENT DISTRICT

## Month to Month Income Statement FY2022

### REVENUES:

	October	November	December	January	February	March	April	May	June	July	August	September	Total
Maintenance Assessments	\$0	\$33,304	\$209,252	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$242,556
City of Daytona Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest Income	\$159	\$160	\$204	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$523
<b>TOTAL REVENUES</b>	<b>\$159</b>	<b>\$33,464</b>	<b>\$209,456</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$243,079</b>

### EXPENDITURES:

#### ADMINISTRATIVE:

Supervisor Fees	\$0	\$800	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$800
FICA Expense	\$0	\$61	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$61
Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Attorney	\$319	\$441	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$760
Annual Audit	\$0	\$0	\$500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$500
Arbitrage	\$0	\$0	\$900	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$900
Trustee	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dissemination Agent	\$258	\$258	\$258	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$775
Special Assessment Roll Preparation	\$20,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,000
Management Fees	\$4,708	\$4,708	\$4,708	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,125
Information Technology	\$233	\$233	\$233	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$700
Website Administration	\$100	\$100	\$100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$300
Telephone	\$4	\$40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$44
Postage	\$17	\$17	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$37
Insurance	\$21,701	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21,701
Printing & Binding	\$433	\$11	\$193	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$637
Legal Advertising	\$2,563	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,563
Other Current Charges	\$56	\$68	\$75	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$198
Office Supplies	\$20	\$1	\$32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$53
Foreclosure Costs	\$0	\$666	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$666
Dues, Licenses, Subscriptions	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175
Office Expense	\$500	\$500	\$500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,500
<b>TOTAL ADMINISTRATIVE</b>	<b>\$51,087</b>	<b>\$7,904</b>	<b>\$7,504</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$66,495</b>



# INDIGO COMMUNITY DEVELOPMENT DISTRICT

## Month to Month Income Statement FY2022

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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,600
Landscape Contingency	\$225	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$225
Irrigation Repairs & Maintenance	\$0	\$21,079	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21,079
Mowing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lakes	\$755	\$408	\$408	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,571
Plant Replacement & Annuals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities	\$1,268	\$2,452	\$916	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,637
Repairs	\$227	\$85	\$1,639	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,950
Miscellaneous	\$164	\$205	\$205	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$574
<b>OPERATING EXPENSES I-95</b>	<b>\$6,839</b>	<b>\$28,429</b>	<b>\$7,369</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$42,636</b>

### **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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,950
Landscape Maintenance	\$34,907	\$34,907	\$34,907	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$104,721
Landscape Contingency	\$1,037	\$3,698	\$525	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,260
Irrigation Repairs & Maintenance	\$3,374	\$3,771	\$490	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,634
Lakes	\$3,163	\$3,258	\$3,258	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,679
Plant Replacement & Annuals	\$0	\$358	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$358
Utilities	\$2,308	\$2,401	\$2,855	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,564
Repairs	\$16,720	\$3,884	\$755	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21,359
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	\$164	\$205	\$1,532	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,901
Conservation Easement Maintenance	\$3,986	\$3,986	\$3,986	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,958
Tree Trimming	\$3,600	\$3,600	\$3,600	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,800
Pressure Washing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>OPERATING EXPENSES COMMUNITY WIDE</b>	<b>\$71,908</b>	<b>\$62,718</b>	<b>\$54,557</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$189,184</b>

### **TOTAL EXPENDITURES**

	<b>\$129,834</b>	<b>\$99,051</b>	<b>\$69,430</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$298,315</b>
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### **EXCESS REVENUES/ (EXPENDITURES)**

	<b>(\$129,675)</b>	<b>(\$65,587)</b>	<b>\$140,026</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$55,236)</b>
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## TAX COLLECTOR

NET TAX ROLL ASSESSED	4,579.28	\$ 564,267.59	\$ 79,064.20	\$ 580,735.79	\$ 299,742.87	\$ 1,523,810.45
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BALANCE DUE TAX ROLL	\$ 270,803.60	\$ 16,408.05	\$ 312,267.81	\$ 191,499.17	\$ 790,978.63
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PERCENT COLLECTED	52.01%	79.25%	46.23%	36.11%	48.09%
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