

INDIGO COMMUNITY
DEVELOPMENT DISTRICT

JUNE 22, 2022

AGENDA PACKAGE

AGENDA

Indigo Community Development District

475 West Town Place, Suite 114

St. Augustine, Florida 32092

www.IndigoCDD.com

June 8, 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, June 22, 2022 at 1:00 p.m. at the Fairfield by Marriott Daytona Beach, 1820 Checkered Flag Boulevard, Daytona Beach, Florida 32114.**

Following is the revised agenda for the meeting:

- I. Roll Call
- II. Public Comment (Limited to 3 minutes per person)
- III. Minutes
 - A. Approval of the Minutes of the May 18, 2022 Board of Supervisors Meeting
 - B. Acceptance of the Minutes of the May 18, 2022 Audit Committee Meeting
- IV. Consideration of Settlement Offer Regarding Parcel UTC-3
- V. Consideration of Resolution 2022-04, Designating Officers
- VI. Consideration of Addendum to Landscape Maintenance Services Agreement with Rountree
- VII. Discussion on the Fiscal Year 2023 Budget
- VIII. Acceptance of Engagement Letter with Berger, Toombs, Elam, Gaines & Frank for Audit Services for Fiscal Years 2022-2026
- IX. Staff Reports
 - A. District Counsel
 - B. District Engineer – Acceptance of the Stormwater Needs Analysis Report
 - C. District Manager
 - D. Field Operations Manager
- X. Supervisors' Requests and Public Comment (Limited to 3 minutes per person)
- XI. Approval of Check Register

- XII. Financial Statements as of May 31, 2022
- XIII. Next Scheduled Meeting – Wednesday, August 24, 2022 at 1:00 p.m. at the Fairfield by Marriott Daytona Beach, 1820 Checkered Flag Boulevard, Daytona Beach, Florida
- XIV. Adjournment

THIRD ORDER OF BUSINESS

A.

MINUTES OF MEETING
INDIGO
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Indigo Community Development District was held Wednesday, May 18, 2022 at 1:00 p.m. in the Fairfield by Marriott Daytona Beach, 1820 Checkered Flag Boulevard, Daytona Beach, Florida.

Present and constituting a quorum were:

Mark McCommon	Vice Chairman
Robert E. Welsh	Assistant Secretary
Kevin Kilian	Assistant Secretary
Ken Workowski	Assistant Secretary

Also Present were:

James Perry	District Manager
Katie Buchanan	District Counsel 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 approximately 1:04 p.m. and stated we have done the roll call already. There are no additional staff or supervisors present.

SECOND ORDER OF BUSINESS

Public Comments

There being none, the next item followed.

THIRD ORDER OF BUSINESS

Minutes

A. Approval of the Minutes of the March 23, 2022 Board of Supervisors Meeting

On MOTION by Mr. Workowski seconded by Mr. McCommon with all in favor the minutes of the March 23, 2022 Board of Supervisors meeting were approved as presented.
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B. Acceptance of the Minutes of the March 23, 2022 Audit Committee Meeting

On MOTION by Mr. Workowski seconded by Mr. Welsh with all in favor the minutes of the March 23, 2022 audit committee meeting were accepted.

FOURTH ORDER OF BUSINESS

Acceptance of the Audit Committee's Recommendation

Mr. Perry stated we ask the board to consider approving the audit committee's recommendation of the audit committee ranking.

On MOTION by Mr. Workowski seconded by Mr. Kilian with all in favor the recommendation of the audit committee of Berger Toombs ranked no. 1 at 98 points and Grau & Associates ranked no. 2 at 95 points was accepted.

FIFTH ORDER OF BUSINESS

Acceptance of the Draft Fiscal Year 2021 Audit Report

Mr. Perry stated this is for the year just ended, September 30, 2021. You have the draft audit report, and we don't expect any major changes, there are a few small items we are still working on but it won't change this report. On page 1 is the opinion and it is referred to as a clean opinion, fortunately, the district has had that several years in a row, which means the financials are prepared in conformance and there are no material adjustments. On page 27 is the report on internal controls and they find it is a clean opinion on internal controls other than a comment in the management section. The management letter on page 30 and 31 includes a finding regarding financial condition assessments. This is related to the default on the bonds, and we reply the same every year that we are working through it with the trustee and the bondholders, and that is what we have been doing. If we can refinance these bonds, then that will go away. At the bottom of that page are some findings specific items that we are in conjunction with the rules of the auditor general. There is nothing negative in the report.

On MOTION by Mr. Kilian seconded by Mr. McCommon with all in favor the fiscal year 2021 audit report was accepted, and staff was authorized to transmit the final report to the State of Florida.

SIXTH ORDER OF BUSINESS**Consideration of Resolution 2022-03
Approving a Proposed Budget for Fiscal Year
2023 and Setting a Public Hearing Date for
Adoption**

Mr. Perry stated Resolution 2022-03 approves the proposed fiscal year 2023 budget and sets a date for adoption. We kept the assessments at the same level as last year. We are using carry forward surplus to balance the budget and expect we will still have carry forward in surplus this year in excess of what we need to balance the budget. Once you approve this budget, we will adjust things through July and do an adoption in August. For the last several years we have reduced the assessments, I don't think we will be able to do that right now with costs that are increasing. There is one item I wanted to discuss with the board, one of the largest cost drivers is landscaping, stormwater and all of that. We entered into an agreement with Team Rountree in 2019 for five years. There have been a lot of increased costs over the last few years and their contract will finalize September 2023 and we would have to go out to bid at that point in time. I don't know if the board wants to negotiate against themselves, but I have a lot of vendors who are looking for increases in pricing right now and the market is such especially with an agreement that was entered into so many years ago, it might behoove us to negotiate.

Mr. McCommon asked is Rountree asking for an increase?

Mr. Rountree responded I have. Our fuel cost has doubled, and labor costs are up about 35%. On fixed number budgets like we have in our agreement with the district, those numbers are not allowed for because nobody saw that coming.

Mr. McCommon asked do we have any idea with the anticipated request for increase would be percentagewise?

Mr. Rountree stated we can certainly work on that.

Mr. Perry stated he just brought it up to me and I wanted to bring it up to the board because we are experiencing it in other districts, it is not an unreasonable request.

Mr. Rountree stated what we did with all the other customers was a 5% increase. We found that the 5% didn't cover everything but it certainly helped.

Mr. McCommon asked what does a 5% increase represent?

Mr. Perry stated probably around \$25,000.

Mr. McCommon stated I would say pursue it. If you come back to us with that and we entertain an increase to the end of the contract, then we go out to bid at that time.

Mr. Rountree stated the number he discussed, the \$25,800 is what it comes out to so unless the board needs me to put it into a formal request, I can do that.

Mr. McCommon stated I think to cover ourselves we should have that on paper.

Mr. Perry stated other than that the budget is pretty much standard as you have seen for the past several years. Again, I don't believe we will be able to reduce assessments this year. We do have adequate reserves that can be utilized.

On MOTION by Mr. Workowski seconded by Mr. Killian with all in favor Resolution 2022-23 approving the proposed fiscal year 2023 budget and setting the public hearing for August 24, 2022 was approved.

SEVENTH ORDER OF BUSINESS

Staff Reports

A. District Counsel

Ms. Buchanan stated informally I do think it is worth letting the board know that we received another offer of settlement from Ken Artin in connection with a new piece of property that was tied up in the foreclosure. Unfortunately, we received it this morning, so I don't know that Jim or I have had the opportunity to review it and aren't able to make a recommendation yet. We will certainly be back with feedback to the board in the next meeting package.

Mr. McCommon asked how many units are they talking about or what section is this?

Ms. Buchanan stated it looks like 37 units and they are offering to pay all the past due principal amount plus all accrued interest in exchange for us decelerating the debt assessments to run with the normal payment schedule and waiving the penalty of the debt assessment as well as waiving the penalties on the O&M assessments in an approximate amount of \$17,000. They would expect us to waive outstanding assessments for O&M of \$7,200 for 2011 and the penalty from that has accrued to \$17,100 and they request that be waived by the district as well. The debt will bring it current and the O&M they would like a waiver of this outstanding amount from 2011 plus related penalties.

Mr. Perry stated we will bring this back to the board next months.

B. District Engineer

Mr. Perry stated the district engineer has provided a draft of their stormwater report and we will bring that back to the next meeting.

C. District Manager

1. Report on the Number of Registered Voters (1,926)

A copy of the letter from the supervisor of elections indicating there are 1,926 registered voters residing within the district was included in the agenda package.

2. Discussion of Meeting Location for June, August and September Meetings

Mr. Perry stated you have two options because of the work being done at the Holiday Inn, we already booked here for June, and it might be easier to meet here until the end of the fiscal year. They have been accommodating and everything seems to work.

It was the consensus of the board to meet for the balance of the fiscal year at the Marriott Daytona Beach.

D. Field Operational Manager

Mr. von der Osten stated most of the items are related to developer construction. The one farthest along the Preserve Lennar project is south of the stadium, those CDD improvements will be completed in probably 60 days. I'm trying to find out when they expect the CDD will need to start their maintenance obligations and numbers. They will have home closings within 60 days also.

The weir has been completed by the city they just need additional sod for stabilization.

Mr. Kilian asked of the lakes we control do we have liability and do the signs posted relieve us of that liability?

Ms. Buchanan stated I do think those signs help, if it is clear that we are directing people not to fish and they don't have permission to use the district's property in that way, if they continue to do so it helps. It won't protect us from someone filing a lawsuit but at least we can say we are not authorizing it we are discouraging it.

Mr. Welsh asked can we approach them and tell them there is no fishing? I approached a couple already and it almost led to a fight.

Ms. Buchanan stated I normally discourage you from doing that for your own safety.

Mr. Perry stated we have had a few districts where they hired off duty Fish and Wildlife officers to monitor the lakes and that has proved to be effective, but you are going to have to pay them. They have the ability to arrest people.

Mr. Kilian stated I just wanted to make sure we were covered for liability. It is my understanding that many of the lakes within the complex are the responsibility of the homeowners' association.

The retail parcels on the northeast corner of Tournament Drive and LPGA there are retail outlets and apartments. Will they pay the district?

Mr. Perry responded yes, they will. We don't have commercial in the current budget, we just have lots, but we saw some conceptual plans and when the district was created several years ago there was a concept to have retail, so we have a basis to charge them.

Mr. von der Osten stated we did purchase the underground locator that has been a tremendous help already with all the construction along Champions has probably paid for itself.

Mr. McCommon asked did the discussion happen with the city about the pavers?

Mr. von der Osten stated it is just as we thought and I reached out to the project manager and the DOT, but everybody wants to see the first draft of what they are thinking at the entrances, what is going to happen before agreeing to move forward on anything.

EIGHTH ORDER OF BUSINESS

Supervisors Requests and Public Comments

Mr. Welsh stated this will be my last meeting and I will be moving to South Carolina, but I want to thank everyone I worked with. I enjoyed working with you, it is a very pleasant environment.

Mr. McCommon stated the chair asked me to present to you a plaque in appreciation for your service from 2010 to 2022.

Mr. Perry stated we will accept your resignation effective today. Your seat is open, and the board can nominate a person who resides within the district, is a U.S. citizen and a registered voter.

On MOTION by Mr. Kilian seconded by Mr. Workowski with all in favor Ron Brown was appointed to fill the unexpired term of office.

Mr. Perry stated I will swear you in at the just before the next meeting.

NINTH ORDER OF BUSINESS

Approval of Check Register

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

TENTH ORDER OF BUSINESS

Financial Statements as of September 30, 2022

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

ELEVENTH ORDER OF BUSINESS

Next Scheduled Meeting – June 22, 2022 at 1:00 p.m.

Mr. Perry stated the next scheduled meeting is Wednesday, June 22, 2022 at 1:00 p.m. in the same location.

On MOTION by Mr. Kilian seconded by Mr. Workowski with all in favor the meeting adjourned at 1:40 p.m.

Secretary/Assistant Secretary

Chairman/Vice Chairman

B.

MINUTES OF MEETING
INDIGO
COMMUNITY DEVELOPMENT DISTRICT

The Indigo Community Development District audit committee met Wednesday, May 18, 2022 at 1:00 p.m. at the Fairfield by Marriott Daytona Beach, 1820 Checkered Flag Boulevard, Daytona Beach, Florida.

Present were:

Mark McCommon
Robert E. Welsh
Kevin Kilian
Ken Workowski
James Perry
Katie Buchanan by telephone
Kurt von der Osten
Jamie Rountree

FIRST ORDER OF BUSINESS

Roll Call

Mr. Perry called the audit committee meeting to order at 100 p.m. and called the roll.

SECOND ORDER OF BUSINESS

Review and Ranking of Proposals for Audit Services

Mr. Perry stated we received two proposals for audit services for the next five years. One of the firms is Berger Toombs Elam Gaines & Frank the other is from Grau & Associates. Typically, I go through and score these. Both firms are very competent. I will give you my scoring and the board can accept that or score it however you wish. Under ability of personnel, both firms receive the maximum of 20 points, proposer's experience each received 20 points, understanding scope of work, Berger Toombs was 18 points and Grau & Associates is 20 points because they are the incumbent, and they understand the audit and some of the issues. Under ability to furnish services, both are able to do that and the real differential between the two came to price. Berger Toombs got 20 points and Grau & Associates was 15 and that results over the five years Berger Toombs is almost \$10,000 less. I ranked Berger Toombs no. 1 with 98 points and Grau & Associates no. 2 with 95 points.

On MOTION by Mr. Kilian seconded by Mr. Workowski with all in favor the rankings as outlined with Berger Toombs ranked no. 1 and Grau & Associates was ranked no. 2 was approved.

THIRD ORDER OF BUSINESS

Other Business

There being none, the audit committee meeting adjourned.

FOURTH ORDER OF BUSINESS

May 18, 2022

James Perry
Managing Director
Governmental Management Services, LLC
475 West Town Place, Suite 114
World Golf Village
St. Augustine, Florida 32092

Re: Delinquent Parcel within Indigo Community Development District
Parcel: UTC 3 W. International Speedway Boulevard (Parcel UTC-3)

Dear Jim:

I have been retained by MJJ LPGA Holdings, LLC ("MJJ") to propose a settlement of outstanding special assessments levied against the above referenced parcel. The parcel has been allocated 36.53 (single family/commercial) assessment units. I have attached the assessment map that the District provided with its estoppel letter. MJJ has Parcel UTC-3 under contract and would like to resolve the foreclosure proceeding prior to their purchase.

MJJ is offering to pay all of the past due principal amounts of the debt assessment plus all accrued interest based on the 36.53 unit count in exchange for:

- (1) deceleration of the debt assessments and resumption of the normal payment schedule;
- (2) a waiver of the outstanding penalties on past due debt assessments equal to approximately (\$151,000); and
- (3) a waiver of the outstanding O&M assessment of approximately \$7,200 from 2011 and outstanding penalties (approximately \$17,100).

MJJ would commence paying debt assessment and O&M assessments as they come due on their tax bill.

Please let me know if these terms are acceptable to and approved by the Board at its June 22nd meeting. I look forward to hearing from you.

Respectfully submitted,



Kenneth Artin

Cc: Katie Buchanan
Doug Smith

Governmental Management Services, LLC

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

March 3, 2022

Via Email

JMJ Capital Holdings, LLC
Attn: Malcolm Jones
malcolmjonesiii@mac.com

RE: **Indigo Community Development District** (the "District") – South Section
Parcel: UTC-3 – TBD W INTL SPEEDWAY BLVD,
Daytona Beach, FL 32124
Volusia County Parcel ID 5233-00-00-0500 ("Property")
Current Owner HW CGC INVESTMENT LAND II LLC

Per your request the Indigo Community Development District is providing this estoppel letter, including payoff amounts, in connection with the Property identified above. The Property listed above has been assigned (**36.53**) (**single Family, Commercial**) **Assessment Units** per the District's April 2, 2014 *Supplemental Special Assessment Methodology Reports for the Capital Improvement Revenue Bonds, Series 1999C and Series 2005* ("Methodologies").

This Property is subject to (2) Bond Issues, Series 1999C Bond Debt, maturing May 1, 2030 and Series 2005 Bond Debt maturing May 1, 2036 ("Bonds"). Both Bonds are secured by annual debt service assessments equal to the Bonds' annual principal and interest payment ("Debt Service Assessments"). **This Property is subject to a Foreclosure Complaint filed by the District.** Pursuant to Florida Statute 170.10, upon default in payment of Debt Service Assessments due November 1, 2010, the whole Assessment, with interest and penalties thereon, shall immediately become due and payable and subject to foreclosure.

The total amount due for the Series 1999C Debt is **\$ 69,408.60**. This amount is comprised of the current principal balance of the Series 1999C Bonds related to this Property of **\$ 21,280.94**, accrued interest at 7% of **\$ 18,125.62**, as well as penalties of 1% per month accrued on the past due balances pursuant to Section 170.09, Florida Statutes of **\$ 30,002.04**. Interest is through the next Bond Call date of 11/1/22 and penalties are through 6/1/22, please note that there are significant amounts of accrued interest and penalties on Bond balances prior to restructure as well as balances post restructure.

The total amount due for the Series 2005 Debt is **\$ 246,464.95**. This amount is comprised of the current principal balance of the Series 2005 Bonds related to this Property of **\$ 65,352.95**, accrued interest at 5.75% of **\$ 59,735.00**, as well as penalties of 1% per month accrued on the past due balances pursuant to Section 170.09, Florida Statutes of **\$121,377.00**. Interest is through the next Bond Call date of 11/1/22 and penalties are through 6/1/22, please note that there are significant amounts of accrued interest and penalties on Bond balances prior to restructure as well as balances post restructure.

In addition to the Debt Service Assessments, the Property is subject to annual Operations and Maintenance Assessments ("O&M Assessments"). The O&M Assessments are subject to change from year to year pending the annual adopted budget and will continue for the life of the District. For Fiscal Year 2011 (10/1/10 – 9/30/11), the O&M Assessment for this Property was \$ 7,142.72 ("2011 O&M Assessment") and remains unpaid. Unpaid O&M Invoices have accrued penalties of 1% per month pursuant to Section 170.09, Florida Statutes totaling 9933.2730739726048 through 3/1/2022. The total amount due to the District for past due O&M plus penalties is **\$ 17,075.99**. Fiscal Years 2012-2022 O&M Assessments were placed on the 2011-2021 Volusia County Property Tax bills associated with the above referenced Property for collection. Please contact the Volusia County Property Tax Collector's office for total amounts due for fiscal years 2012-2021 (property tax years 2011-2020). For the current fiscal year 2022 (10/1/21 - 9/30/22) the O&M Assessment is \$2,390.16 and is collected via the 2021 Volusia County Property Tax bill associated with this Property.

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

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

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

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

Sincerely,

Sheryl Fulks

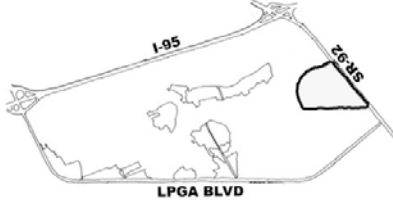
Sheryl Fulks
Assessment Roll Administrator
For the Indigo Community Development District

Attachments:

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

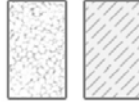
Notice of Lis Pendens

PARCEL 7-12



JURISDICTIONAL WETLAND

JURISDICTIONAL AREA IMPACT



SITE DATA:

TOTAL ACRES = 209.52 AC

TOTAL LAKES = 29.6 AC

TOTAL UNITS = COMMERCIAL = 473,667 S.F.

MULTI-FAMILY - 312 UNITS

OFFICE = 245,100 S.F.

TOTAL ACREAGE
(WITHIN PARCEL)

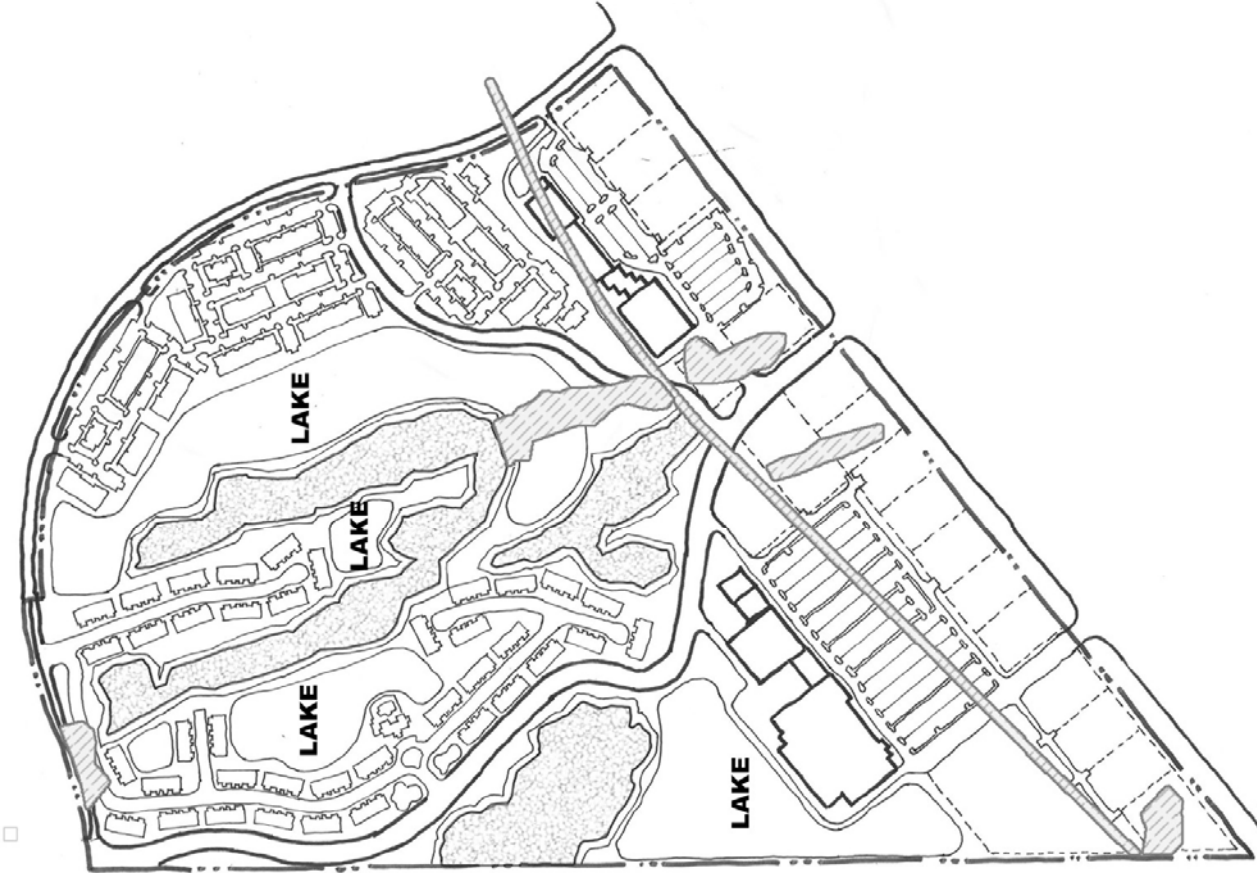
29.30 AC

IMPACTED ACREAGE

7.45 AC/.15 AC OFFSITE

WETLAND

MULTIPLE



NOT TO SCALE

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

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

FIFTH ORDER OF BUSINESS

RESOLUTION 2022-04

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF
INDIGO COMMUNITY DEVELOPMENT DISTRICT
DESIGNATING THE OFFICERS OF THE DISTRICT, AND
PROVIDING FOR AN EFFECTIVE DATE.**

WHEREAS, Indigo Community Development District (the “District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated entirely within the County of Volusia, Florida; and

WHEREAS, the Board of Supervisors of the District desires to designate the Officers of the District.

NOW, THEREFORE, be it resolved by the Board of Supervisors of Indigo Community Development District:

SECTION 1. _____ is appointed Chairman.

SECTION 2. _____ is appointed Vice Chairman.

SECTION 3. Jim Perry is appointed Secretary and Treasurer.

_____ is appointed Assistant Secretary.

_____ is appointed Assistant Secretary.

_____ is appointed Assistant Secretary.

Darrin Mossing, Marilee Giles, Daniel Laughlin & Jim Oliver is appointed Assistant Treasurer.

Darrin Mossing, Marilee Giles, Daniel Laughlin & Jim Oliver is appointed Assistant Secretary.

SECTION 4. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED THIS 22ND DAY OF JUNE, 2022.

ATTEST

**INDIGO COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chairman/Vice Chairman

SIXTH ORDER OF BUSINESS



5/19/22

ICDD
Attn: BOD
C/o: Jim Perry
Cc: Kurt Von der Osten
Re: Increase to Maintenance agreement

Dear Board,

Due to the severe increase in the cost of fuel and labor, we propose a temporary increase to the monthly maintenance billing. A five percent increase is something we have had to reluctantly do with all our customers. Once the fuel cost recedes, we can revisit this addendum, otherwise we request that it stay in affect through the end of the current agreement.
Effective Date will be June 1, 2022, ending September 30, 2023.

Thank you for your continued patronage.

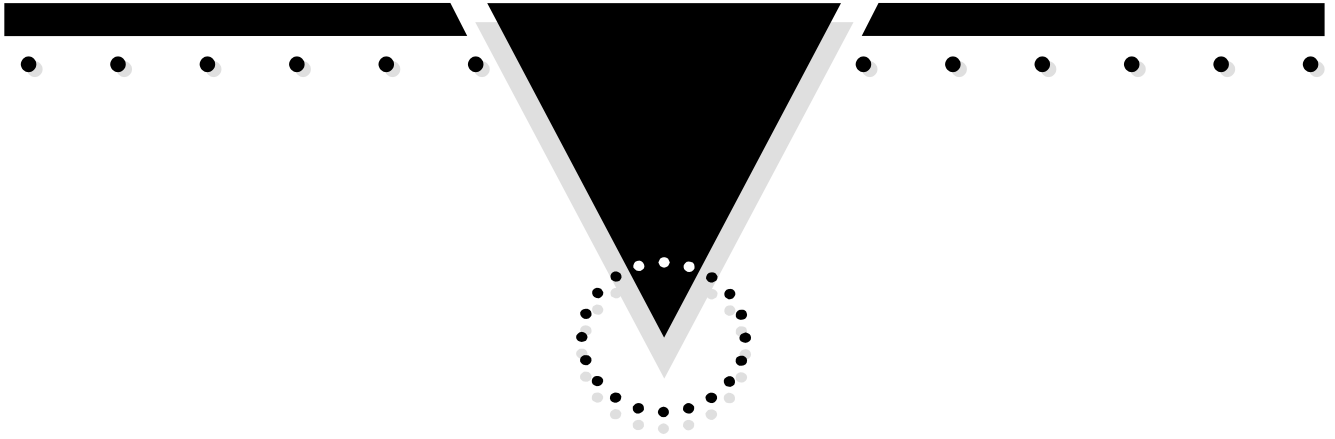
Monthly Billed Services:

Grounds Maintenance	\$38,507.00	
Grounds Maintenance I-95	\$ 4,200.00	
Monument Pressure Washing	\$ 525.00	
Centennial Commons	\$ 1,900.00	
Conservation Mowing	\$ 3,986.00	
Total Monthly Billing	\$49,118.00	
5% Increase Request	\$2,455.90	Monthly
	\$29,470.80	Annually

Please authorize by signing below and returning to Team Rountree, Inc.

Authorizing Agent _____ Date _____

SEVENTH ORDER OF BUSINESS



Indigo Community Development District

**Approved Budget
FY 2023**



INDIGO
Community Development District
FY2023 Approved Budget

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GENERAL FUND BUDGET

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DEBT SERVICE FUND BUDGET

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** Series 2021	Page 16-17

ADDITIONAL SCHEDULE

**Comparison of Assessments Approved for FY2023	Page 18
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Indigo

Community Development District

General Fund Operating & Maintenance

Description	Adopted Budget FY2022	Actual Thru 5/31/22	Projected Next 4 Months	Total as of 9/30/22	Approved Budget FY2023
Revenues					
Maintenance Assessments	\$576,274	\$500,773	\$75,501	\$576,274	\$576,274
Assessments - Prepayment	\$0	\$125	\$0	\$125	\$0
Interest Income	\$3,000	\$2,127	\$1,873	\$4,000	\$3,000
I-95 City of Daytona Funding	\$8,100	\$0	\$8,100	\$8,100	\$8,100
Carry Forward Surplus	\$550,000	\$0	\$0	\$0	\$589,135
Total Revenues	\$1,137,374	\$503,024	\$85,474	\$588,499	\$1,176,509
Expenditures					
<i>Administrative</i>					
Supervisor Fees	\$12,000	\$3,200	\$3,000	\$6,200	\$12,000
FICA Expense	\$918	\$245	\$230	\$474	\$918
Engineering	\$5,000	\$14,847	\$153	\$15,000	\$5,000
Attorney	\$32,000	\$9,458	\$7,987	\$17,446	\$32,000
Annual Audit	\$5,100	\$6,100	\$0	\$6,100	\$6,100
Arbitrage	\$1,350	\$1,350	\$0	\$1,350	\$1,350
Trustee Fees	\$14,000	\$4,089	\$4,250	\$8,339	\$8,500
Dissemination Agent	\$3,100	\$4,650	\$2,200	\$6,850	\$6,600
Assessment Administration	\$20,000	\$20,000	\$0	\$20,000	\$20,000
Management Fees	\$56,500	\$37,667	\$18,833	\$56,500	\$59,325
Information Technology	\$2,800	\$1,867	\$933	\$2,800	\$2,800
Website Administration	\$1,200	\$800	\$400	\$1,200	\$1,200
Telephone	\$300	\$93	\$62	\$155	\$300
Postage	\$1,500	\$100	\$100	\$200	\$1,000
Insurance	\$23,050	\$21,701	\$0	\$21,701	\$26,050
Printing & Binding	\$1,750	\$775	\$725	\$1,500	\$1,750
Legal Advertising	\$2,500	\$7,694	\$2,306	\$10,000	\$2,500
Other Current Charges	\$1,000	\$552	\$448	\$1,000	\$1,000
Office Supplies	\$350	\$95	\$75	\$170	\$350
Foreclosure Costs	\$0	\$666	\$0	\$666	\$0
Special District Fee	\$175	\$175	\$0	\$175	\$175
Office Expense	\$6,000	\$4,000	\$2,000	\$6,000	\$6,000
Administrative Expenses	\$190,593	\$140,123	\$43,702	\$183,825	\$194,918
<i>Maintenance Expenses I-95</i>					
Landscape Maintenance	\$50,400	\$33,600	\$16,800	\$50,400	\$52,920
Landscape Contingency	\$3,500	\$2,150	\$1,350	\$3,500	\$3,500
Irrigation Repairs & Maintenance	\$20,000	\$24,316	\$3,719	\$28,035	\$20,000
Mowing	\$8,100	\$0	\$0	\$0	\$8,100
Lakes	\$5,475	\$3,675	\$2,073	\$5,748	\$5,862
Plant Replacement & Annuals	\$8,000	\$0	\$8,000	\$8,000	\$8,000
Utilities	\$18,000	\$8,781	\$5,154	\$13,935	\$18,000
Repairs	\$10,000	\$3,159	\$2,841	\$6,000	\$10,000
Miscellaneous	\$2,000	\$1,600	\$820	\$2,420	\$2,461
Total I-95 Maintenance Expenses	\$125,475	\$77,281	\$40,758	\$118,039	\$128,843

Indigo

Community Development District

General Fund Operating & Maintenance

Description	Adopted Budget FY2022	Actual Thru 5/31/22	Projected Next 4 Months	Total as of 9/30/22	Approved Budget FY2023
<i>Maintenance Expenses - Community Wide</i>					
On-Site Manager	\$31,800	\$21,200	\$10,600	\$31,800	\$33,390
Landscape Maintenance	\$418,884	\$288,756	\$148,228	\$436,984	\$441,684
Landscape Contingency	\$26,912	\$10,319	\$2,100	\$12,419	\$26,912
Irrigation Repairs & Maintenance	\$30,000	\$31,363	\$5,637	\$37,000	\$30,000
Lakes	\$38,548	\$26,457	\$13,683	\$40,140	\$41,049
Plant Replacement & Annuals	\$35,000	\$16,563	\$13,437	\$30,000	\$35,000
Utilities	\$40,000	\$22,928	\$11,140	\$34,068	\$40,000
Repairs	\$65,972	\$35,373	\$15,000	\$50,373	\$65,972
Stormwater System	\$3,158	\$0	\$1,579	\$1,579	\$3,158
Sidewalks	\$3,000	\$0	\$1,500	\$1,500	\$3,000
Miscellaneous	\$20,000	\$3,352	\$820	\$4,172	\$20,000
Conservation Easement Maintenance	\$47,832	\$31,888	\$15,944	\$47,832	\$50,224
Tree Trimming	\$43,200	\$28,800	\$14,400	\$43,200	\$45,360
Pressure Washing	\$17,000	\$3,045	\$5,455	\$8,500	\$17,000
Total Maintenance Expenses - Community Wide	\$821,306	\$520,043	\$259,523	\$779,566	\$852,749
Total Maintenance Expenses	\$946,781	\$597,324	\$300,281	\$897,605	\$981,591
TOTAL EXPENDITURES	\$1,137,374	\$737,447	\$343,983	\$1,081,430	\$1,176,509
EXCESS REVENUES/(EXPENDITURES)	\$0	(\$234,423)	(\$258,509)	(\$492,932)	(\$0)

	<u>FY2022</u>	<u>FY2023</u>
Net Assessment	\$576,274	\$576,274
Add: Discount & Collections 6%	\$36,783	\$36,783
Gross Assessments	<u>\$613,057</u>	<u>\$613,057</u>

Indigo
Community Development District

Exhibit "A"

Allocation of Operating Reserves
Estimated Funds Available

(1) Beginning Fund Balance - Fiscal Year 2022	\$2,147,609
(2) Estimated Excess/(Deficit) - Fiscal Year 2022	(\$492,932)
Total Estimated Funds Available - 9/30/2022	<u>\$1,654,677</u>

Allocation of Funds Available

(3) Operating Reserve - First Quarter Operating Capital	\$294,127
Unassigned Fund Balance	\$1,360,549

Total Allocation of Funds	<u>\$1,654,677</u>
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Total Undesignated Cash	<u><u>\$0</u></u>
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- (1) Represents carry forward balance per audited financial report
- (2) Assumes no further assessments will be collected
- (3) Represents initial operating expenditures

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FY2023 Approved Budget

REVENUES:

Maintenance Assessments

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

Interest Income

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

I-95 City of Daytona Funding

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

EXPENDITURES:

Administrative:

Supervisors Fees

The amount paid to each supervisor for the time devoted to District business and meetings is determined by Chapter 190, Florida Statutes, at \$200 per meeting, not to exceed \$4,800 per year paid to each Supervisor for the time devoted to District business and meetings. The amount is based on payment to 5 Supervisors for attending 12 Board meetings during the fiscal year.

FICA Expense

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

Engineering

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

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Attorney

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

Annual Audit

The District is required by Florida Statutes to arrange for an independent audit of its financial records on an annual basis.

Arbitrage

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

Trustee Fees

The District's Series 1999A, 1999C, 2005 & 2021 Capital Improvement Revenue Bonds are held with a Trustee at US Bank. Series 1999A and 2021 bonds are processed through general fund as the default Series 1999C and 2005 are processed through debt service funds.

Dissemination Agent

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

Assessment Administration

The District has contracted with Governmental Management Services, LLC to levy and administer the collection of non-ad valorem assessment on all assessable property within the District.

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Management Fees

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

Information Technology

The District has contracted with Governmental Management Services, LLC for cost related to District's information systems, which include but are not limited to video conferencing services, cloud storage services and servers, security, accounting software, etc.

Website Maintenance

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

Telephone

Telephone and fax machine.

Postage

The District incurs charges for mailing of Board meeting agendas, overnight deliveries, checks for vendors, and any other required correspondence.

Insurance

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

Printing & Binding

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

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Legal Advertising

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

Other Current Charges

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

Office Supplies

The District incurs charges for any supplies that may need to be purchased during the fiscal year, i.e., paper, minute books, file folders, labels, paper clips, etc.

Annual District Filing Fee

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

Office Expense

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

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

Maintenance:

Operating Expense I-95

Landscape Maintenance

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

Description	Monthly	Annually
Landscape Maintenance - I-95	\$4,200	\$50,400
Contingency		\$2,520
TOTAL		\$52,920

INDIGO
Community Development District
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Landscape Contingency

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

Irrigation Repairs & Maintenance

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

Lakes

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

Description	Monthly	Annually
Inspections with Treatment - I-95	\$429	\$5,146
Semi-Annual Fountain/Aeration Maintenance		\$716
TOTAL		\$5,862

Plant Replacement & Annuals

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

Utilities

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

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

Repairs

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

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Miscellaneous

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

Operating Expense Community Wide

On-Site Manager

The District has contracted with Solaris Management Inc. for field management services.

Description	Monthly	Annually
Field Management Services	\$2,650	\$31,800
Contingency		\$1,590
TOTAL		\$33,390

Landscape Maintenance

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

Description	Monthly	Annually
Landscape Maintenance - Community Wide	\$34,907	\$418,884
Mowing	\$1,900	\$22,800
TOTAL		\$441,684

Landscape Contingency

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

Irrigation Repairs & Maintenance

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

INDIGO
Community Development District
FY2023 Approved Budget

Lakes

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

Description	Monthly	Annually
Inspections with Treatment - North & South	\$3,421	\$41,049
TOTAL		\$41,049

Plant Replacement & Annuals

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

Utilities

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

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

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Repairs

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

Stormwater System

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

Sidewalks

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

Miscellaneous

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

Conservation Easement Maintenance

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

Description	Monthly	Annually
Conservation Easement Maintenance Underbrush	\$3,986	\$47,832
Contingency		\$2,392
TOTAL		\$50,224

Tree Trimming

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

Description	Monthly	Annually
Tree Trimming	\$3,600	\$43,200
Contingency		\$2,160
TOTAL		\$45,360

Pressure Washing

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

Indigo

Community Development District

Debt Service Fund Series 1999A

Description	Adopted Budget FY2022	Actual Thru 5/31/22	Projected Next 4 Months	Total as of 9/30/22	Approved Budget FY2023
Revenues					
Assessments - Tax Roll	\$79,064	\$78,170	\$894	\$79,064	\$79,064
Assessments - Prepayments	\$0	\$41,876	\$0	\$41,876	\$0
Carry Forward Surplus	\$49,419	\$49,420	\$0	\$49,420	\$46,169
Interest	\$0	\$6	\$3	\$9	\$0
TOTAL REVENUES	\$128,483	\$169,472	\$897	\$170,369	\$125,233
Expenditures					
<u>Series 1999A</u>					
Interest - 11/1	\$19,600	\$19,600	\$0	\$19,600	\$16,625
Interest - 5/1	\$40,000	\$40,000	\$0	\$40,000	\$40,000
Principal - 5/1	\$19,600	\$19,600	\$0	\$19,600	\$16,625
Special Call - 5/1	\$0	\$45,000	\$0	\$45,000	\$0
TOTAL EXPENDITURES	\$79,200	\$124,200	\$0	\$124,200	\$73,250
EXCESS REVENUES/(EXPENDITURES)	\$49,283	\$45,272	\$897	\$46,169	\$51,983

Nov. 1, 2023 \$15,225

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

Indigo

Community Development District

Amortization Schedule

Series 1999A, Capital Improvement Bonds

DATE	BALANCE	RATE	PRINCIPAL	INTEREST	TOTAL
11/1/22	\$ 475,000.00	7.00%	\$ -	\$ 16,625.00	\$ 16,625.00
5/1/23	\$ 475,000.00	7.00%	\$ 40,000	\$ 16,625.00	\$ -
11/1/23	\$ 435,000.00	7.00%	\$ -	\$ 15,225.00	\$ 71,850.00
5/1/24	\$ 435,000.00	7.00%	\$ 40,000	\$ 15,225.00	\$ -
11/1/24	\$ 395,000.00	7.00%	\$ -	\$ 13,825.00	\$ 69,050.00
5/1/25	\$ 395,000.00	7.00%	\$ 45,000	\$ 13,825.00	\$ -
11/1/25	\$ 350,000.00	7.00%	\$ -	\$ 12,250.00	\$ 71,075.00
5/1/26	\$ 350,000.00	7.00%	\$ 50,000	\$ 12,250.00	\$ -
11/1/26	\$ 300,000.00	7.00%	\$ -	\$ 10,500.00	\$ 72,750.00
5/1/27	\$ 300,000.00	7.00%	\$ 50,000	\$ 10,500.00	\$ -
11/1/27	\$ 250,000.00	7.00%	\$ -	\$ 8,750.00	\$ 69,250.00
5/1/28	\$ 250,000.00	7.00%	\$ 55,000	\$ 8,750.00	\$ -
11/1/28	\$ 195,000.00	7.00%	\$ -	\$ 6,825.00	\$ 70,575.00
5/1/29	\$ 195,000.00	7.00%	\$ 60,000	\$ 6,825.00	\$ -
11/1/29	\$ 135,000.00	7.00%	\$ -	\$ 4,725.00	\$ 71,550.00
5/1/30	\$ 135,000.00	7.00%	\$ 65,000	\$ 4,725.00	\$ -
11/1/30	\$ 70,000.00	7.00%	\$ -	\$ 2,450.00	\$ 72,175.00
5/1/31	\$ 70,000.00	7.00%	\$ 70,000	\$ 2,450.00	\$ 72,450.00
Total			\$ 475,000	\$ 182,350.00	\$ 657,350.00

Indigo

Community Development District

Debt Service Fund Series 1999C

Description	Adopted Budget FY2022	Actual Thru 5/31/22	Projected Next 4 Months	Total as of 9/30/22	Approved Budget FY2023
Revenues					
Assessments	\$567,166	\$535,185	\$31,981	\$567,166	\$567,166
Assessments - Prepayments	\$0	\$1,147,402	\$0	\$1,147,402	\$0
Assessments - Settlement	\$0	\$532,066	\$0	\$532,066	\$0
Interest	\$0	\$162	\$80	\$242	\$100
Other Income Source	\$375,434	\$0	\$0	\$0	\$375,434
TOTAL REVENUES	\$942,600	\$2,214,815	\$32,061	\$2,246,876	\$942,700
Expenditures					
<u>Series 1999C</u>					
Debt Service Obligation	\$942,600	\$474,828	\$0	\$474,828	\$924,225
TOTAL EXPENDITURES	\$942,600	\$474,828	\$0	\$474,828	\$924,225
EXCESS REVENUES/(EXPENDITURES)	\$0	\$1,739,988	\$32,061	\$1,772,049	\$18,475

Nov. 1, 2023 \$179,200

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

Indigo

Community Development District

Debt Service Fund Series 2005

Description	Adopted Budget FY2022	Actual Thru 5/31/22	Projected Next 4 Months	Total as of 9/30/22	Approved Budget FY2023
Revenues					
Assessments	\$268,908	\$170,113	\$0	\$170,113	\$268,908
Assessments - Prepayments	\$0	\$678,729	\$0	\$678,729	\$0
Assessments - Settlements	\$0	\$1,003,351	\$0	\$1,003,351	\$0
Interest	\$0	\$175	\$60	\$235	\$150
Other Income Source	\$310,567	\$0	\$0	\$0	\$310,567
TOTAL REVENUES	\$579,475	\$1,852,368	\$60	\$1,852,428	\$579,625
Expenditures					
<u>Series 2005</u>					
Debt Service Obligation	\$579,475	\$351,323	\$0	\$351,323	\$571,231
TOTAL EXPENDITURES	\$579,475	\$351,323	\$0	\$351,323	\$571,231
EXCESS REVENUES/(EXPENDITURES)	\$0	\$1,501,045	\$60	\$1,501,105	\$8,394

Nov. 1, 2023 \$150,075

Net Assessments	\$268,908
Add: Discount & Collections 6%	\$17,164
Gross Assessments	<u>\$286,073</u>

Indigo

Community Development District

Debt Service Fund Series 2021

Description	Proposed Budget FY2022	Actual Thru 5/31/22	Projected Next 4 Months	Total as of 9/30/22	Approved Budget FY2023
Revenues					
Assessments - On Roll	\$0	\$0	\$0	\$0	\$156,614
Carry Forward Surplus*	\$106,185	\$106,185	\$0	\$106,185	\$48,148
Interest	\$0	\$6	\$2	\$8	\$0
TOTAL REVENUES	\$106,185	\$106,191	\$2	\$106,193	\$204,762
Expenditures					
<u>Series 2021</u>					
Interest - 11/1	\$0	\$0	\$0	\$0	\$48,144
Interest - 5/1	\$58,041	\$58,041	\$0	\$58,041	\$60,000
Principal - 5/1	\$0	\$0	\$0	\$0	\$48,144
Transfer Out	\$0	\$2	\$1	\$3	\$0
TOTAL EXPENDITURES	\$58,041	\$58,043	\$1	\$58,044	\$156,289
EXCESS REVENUES/(EXPENDITURES)	\$48,144	\$48,147	\$1	\$48,148	\$48,474

*FY22 budgeted amount less Reserves

Nov. 1, 2023 \$47,484

Net Assessments	\$156,614
Add: Discount & Collections 6%	\$9,997
Gross Assessments	<u>\$166,611</u>

Indigo
Series 2021, Capital Improvement Revenue Bonds
(Term Bonds Combined)

Amortization Schedule

Date	Balance	Principal	Interest	Annual
5/1/22	\$ 2,815,000	\$ -	\$ 58,040.72	\$ -
11/1/22	\$ 2,815,000	\$ -	\$ 48,144.38	\$ 106,185.10
5/1/23	\$ 2,815,000	\$ 60,000	\$ 48,144.38	\$ -
11/1/23	\$ 2,755,000	\$ -	\$ 47,484.38	\$ 155,628.75
5/1/24	\$ 2,755,000	\$ 60,000	\$ 47,484.38	\$ -
11/1/24	\$ 2,695,000	\$ -	\$ 46,824.38	\$ 154,308.75
5/1/25	\$ 2,695,000	\$ 60,000	\$ 46,824.38	\$ -
11/1/25	\$ 2,635,000	\$ -	\$ 46,164.38	\$ 152,988.75
5/1/26	\$ 2,635,000	\$ 65,000	\$ 46,164.38	\$ -
11/1/26	\$ 2,570,000	\$ -	\$ 45,449.38	\$ 156,613.75
5/1/27	\$ 2,570,000	\$ 65,000	\$ 45,449.38	\$ -
11/1/27	\$ 2,505,000	\$ -	\$ 44,571.88	\$ 155,021.25
5/1/28	\$ 2,505,000	\$ 65,000	\$ 44,571.88	\$ -
11/1/28	\$ 2,440,000	\$ -	\$ 43,694.38	\$ 153,266.25
5/1/29	\$ 2,440,000	\$ 70,000	\$ 43,694.38	\$ -
11/1/29	\$ 2,370,000	\$ -	\$ 42,749.38	\$ 156,443.75
5/1/30	\$ 2,370,000	\$ 70,000	\$ 42,749.38	\$ -
11/1/30	\$ 2,300,000	\$ -	\$ 41,804.38	\$ 154,553.75
5/1/31	\$ 2,300,000	\$ 70,000	\$ 41,804.38	\$ -
11/1/31	\$ 2,230,000	\$ -	\$ 40,859.38	\$ 152,663.75
5/1/32	\$ 2,230,000	\$ 75,000	\$ 40,859.38	\$ -
11/1/32	\$ 2,155,000	\$ -	\$ 39,687.50	\$ 155,546.88
5/1/33	\$ 2,155,000	\$ 75,000	\$ 39,687.50	\$ -
11/1/33	\$ 2,080,000	\$ -	\$ 38,515.63	\$ 153,203.13
5/1/34	\$ 2,080,000	\$ 80,000	\$ 38,515.63	\$ -
11/1/34	\$ 2,000,000	\$ -	\$ 37,265.63	\$ 155,781.25
5/1/35	\$ 2,000,000	\$ 80,000	\$ 37,265.63	\$ -
11/1/35	\$ 1,920,000	\$ -	\$ 36,015.63	\$ 153,281.25
5/1/36	\$ 1,920,000	\$ 85,000	\$ 36,015.63	\$ -
11/1/36	\$ 1,835,000	\$ -	\$ 34,687.50	\$ 155,703.13
5/1/37	\$ 1,835,000	\$ 85,000	\$ 34,687.50	\$ -
11/1/37	\$ 1,750,000	\$ -	\$ 33,359.38	\$ 153,046.88
5/1/38	\$ 1,750,000	\$ 90,000	\$ 33,359.38	\$ -
11/1/38	\$ 1,660,000	\$ -	\$ 31,953.13	\$ 155,312.50
5/1/39	\$ 1,660,000	\$ 90,000	\$ 31,953.13	\$ -
11/1/39	\$ 1,570,000	\$ -	\$ 30,546.88	\$ 152,500.00
5/1/40	\$ 1,570,000	\$ 95,000	\$ 30,546.88	\$ -
11/1/40	\$ 1,475,000	\$ -	\$ 29,062.50	\$ 154,609.38
5/1/41	\$ 1,475,000	\$ 100,000	\$ 29,062.50	\$ -
11/1/41	\$ 1,375,000	\$ -	\$ 27,500.00	\$ 156,562.50
5/1/42	\$ 1,375,000	\$ 100,000	\$ 27,500.00	\$ -
11/1/42	\$ 1,275,000	\$ -	\$ 25,500.00	\$ 153,000.00
5/1/43	\$ 1,275,000	\$ 105,000	\$ 25,500.00	\$ -
11/1/43	\$ 1,170,000	\$ -	\$ 23,400.00	\$ 153,900.00
5/1/44	\$ 1,170,000	\$ 110,000	\$ 23,400.00	\$ -
11/1/44	\$ 1,060,000	\$ -	\$ 21,200.00	\$ 154,600.00
5/1/45	\$ 1,060,000	\$ 115,000	\$ 21,200.00	\$ -
11/1/45	\$ 945,000	\$ -	\$ 18,900.00	\$ 155,100.00
5/1/46	\$ 945,000	\$ 120,000	\$ 18,900.00	\$ -
11/1/46	\$ 825,000	\$ -	\$ 16,500.00	\$ 155,400.00
5/1/47	\$ 825,000	\$ 125,000	\$ 16,500.00	\$ -
11/1/47	\$ 700,000	\$ -	\$ 14,000.00	\$ 155,500.00
5/1/48	\$ 700,000	\$ 130,000	\$ 14,000.00	\$ -
11/1/48	\$ 570,000	\$ -	\$ 11,400.00	\$ 155,400.00
5/1/49	\$ 570,000	\$ 135,000	\$ 11,400.00	\$ -
11/1/49	\$ 435,000	\$ -	\$ 8,700.00	\$ 155,100.00
5/1/50	\$ 435,000	\$ 140,000	\$ 8,700.00	\$ -
11/1/50	\$ 295,000	\$ -	\$ 5,900.00	\$ 154,600.00
5/1/51	\$ 295,000	\$ 145,000	\$ 5,900.00	\$ -
11/1/51	\$ 150,000	\$ -	\$ 3,000.00	\$ 153,900.00
5/1/52	\$ 150,000	\$ 150,000	\$ 3,000.00	\$ 153,000.00
Totals		\$ 2,815,000	\$ 1,927,720.72	\$ 4,742,720.72

Indigo CDD
Assessments Allocation FY 2023

FY23 Allocation to all platted units equally and unplatted units in the "North"
South undeveloped lands allocated on an acreage basis

Budget Rev/Cost Description	Total	North	South-Platted	South-RAW
Interest Income	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0
Admin Exp	\$194,918	\$67,447	\$21,426	\$106,045
Net Operating Exp I-95 net of city funding	\$120,743	\$71,474	\$22,706	\$26,563
North O&M exp	\$0	\$0	\$0	\$0
South O&M exp	\$0	\$0	\$0	\$0
Main Reserves	\$0	\$0	\$0	\$0
Maint Expenses Community Wide	\$852,749	\$504,786	\$160,359	\$187,605
Sub Total	\$1,168,410	\$643,706	\$204,490	\$320,213
Allocation of carryforward fund balance	(\$589,135)	(\$311,736)	(\$99,037)	(\$178,362)
Interest earnings	(\$3,000)	(\$2,278)	(\$722)	\$0
Reserves - Administrative	\$0	\$0	\$0	\$0
Reserves - Field Community Wide	\$0	\$0	\$0	\$0
Total Assessments	\$576,275	\$329,692	\$104,731	\$141,851
Units	1,932.90	1,466.90	466.00	2,306.38
Assessment per unit (South undev per unit) FY 2023		\$224.75	\$224.75	\$61.50
Assessment per unit (South undev per unit) FY 2022		\$224.75	\$224.75	\$61.50

Total units	4,239.28
-------------	----------

Platted Units	825.00	466.00	
LPGA	17.85		
Unplatted	624.05		2,306.38
	1,466.90	466.00	2,306.38

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

EIGHTH ORDER OF BUSINESS



Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

772/461-6120 // 461-1155
FAX: 772/468-9278

May 19, 2022

Indigo Community Development District
Governmental Management Services
475 West Town Place, Suite 114
St. Augustine, FL 32092

The Objective and Scope of the Audit of the Financial Statements

You have requested that we audit the financial statements of Indigo Community Development District, (the "District"), which comprise governmental activities and each major fund as of and for the years ended September 30, 2022, 2023, 2024, 2025, and 2026 which collectively comprise the basic financial statements. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter for the year ending September 30, 2022, with optional renewals for the years ending September 30, 2023, 2024, 2025, and 2026.

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users made on the basis of these financial statements. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

The Responsibilities of the Auditor

We will conduct our audit in accordance with (GAAS). Those standards require that we comply with applicable ethical requirements. As part of an audit in accordance with GAAS, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

Fort Pierce / Stuart



Indigo Community Development District
May 19, 2022
Page 2

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for the reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS.

We will maintain our independence in accordance with the standards of the American Institute of Certified public Accountants.



Indigo Community Development District
May 19, 2022
Page 3

The Responsibilities of Management and Identification of the Applicable Financial Reporting Framework

Management is responsible for:

1. Identifying and ensuring that the District complies with the laws and regulations applicable to its activities, and for informing us about all known violations of such laws or regulations, other than those that are clearly inconsequential;
2. 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 District involving management, employees who have significant roles in internal control, and others where the fraud could have a material effect on the financial statements; and
3. Informing us of its knowledge of any allegations of fraud or suspected fraud affecting the District received in communications from employees, former employees, analysts, regulators, short sellers, vendors, customers or others.

The Board is responsible for informing us of its views about the risks of fraud within the entity, and its knowledge of any fraud or suspected fraud affecting the entity.

Our audit will be conducted on the basis that management acknowledges and understands that it has responsibility:

1. To evaluate subsequent events through the date the financial statements are issued or available to be issued, and to disclose the date through which subsequent events were evaluated in the financial statements. Management also agrees that it will not conclude on subsequent events earlier than the date of the management representation letter referred to below;
2. For the design, implementation and maintenance of internal control relevant to the preparations of fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; and
3. To provide us with:
 - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements including information relevant to disclosures;
 - b. Draft financial statements, including information relevant to their preparation and fair presentation, when needed to allowed for the completion of the audit in accordance with the proposed timeline;



Indigo Community Development District
May 19, 2022
Page 4

- c. Additional information that we may request from management for the purpose of the audit; and
- d. Unrestricted access to persons within the District from whom we determine it necessary to obtain audit evidence.

As part of our audit process, we will request from management written confirmation concerning representations made to us in connection with the audit, including among other items:

- 1. That management has fulfilled its responsibilities as set out in the terms of this arrangement letter; and
- 2. That it believes 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.

Reporting

We will issue a written report upon completion of our audit of Indigo Community Development District's financial statements. Our report will be addressed to the Board of Indigo Community Development District. 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, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

Records and Assistance

During the course of our engagement, we may accumulate records containing data that should be reflected in the of Indigo Community Development District books and records. The District will determine that all such data, if necessary, will be so reflected. Accordingly, the District will not expect us to maintain copies of such records in our possession.

The assistance to be supplied, including the preparation of schedules and analyses of accounts, has been discussed and coordinated with James Perry. The timely and accurate completion of this work is an essential condition to our completion of the audit and issuance of our audit report.

Other Relevant Information

In accordance with Government Auditing Standards, a copy of our most recent peer review report has been provided to you, for your information.

Either party may unilaterally terminate this agreement, with or without cause, upon sixty (60) days written notice subject to the condition that the District will pay all invoices for services rendered prior to the date of termination.



Indigo Community Development District
May 19, 2022
Page 5

Fees, Costs and Access to Workpapers

Our fees for the services described above are based upon the value of the services performed and the time required by the individuals assigned to the engagement, plus direct expenses. Invoices for fees will be submitted in sufficient detail to demonstrate compliance with the terms of this engagement. Billings are due upon submission. Our fee for the services described in this letter for the year ending September 30, 2022 will not exceed \$4,515, unless the scope of the engagement is changed, the assistance which of Indigo Community Development District has agreed to furnish is not provided, or unexpected conditions are encountered, in which case we will discuss the situation with you before proceeding. All other provisions of this letter will survive any fee adjustment. The fee for the year ending September 30, 2023 will not exceed \$4,515, the fee for September 30, 2024 will not exceed \$4,810, and the fee for the years ending September 30, 2025 and 2026 will not exceed \$4,930.

In the event we are requested or authorized by of Indigo Community Development District or are required by government regulation, subpoena, or other legal process to produce our documents or our personnel as witnesses with respect to our engagement for of Indigo Community Development District, of Indigo Community Development District will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such requests.

The audit documentation for this engagement is the property of Berger, Toombs, Elam, Gaines, & Frank and constitutes confidential information. However, you acknowledge and grant your assent that representatives of the cognizant or oversight agency or their designee, other government audit staffs, and the U.S. Government Accountability Office shall have access to the audit documentation upon their request and that we shall maintain the audit documentation for a period of at least three years after the date of the report, or for a longer period if we are requested to do so by the cognizant or oversight agency.

Access to requested documentation will be provided under the supervision of Berger, Toombs, Elam, Gaines, & Frank audit personnel and at a location designated by our Firm.



Indigo Community Development District
May 19, 2022
Page 6

Information Security – Miscellaneous Terms

Berger, Toombs, Elam, Gaines & Frank is committed to the safe and confidential treatment of Indigo Community Development District's proprietary information. Berger, Toombs, Elam, Gaines & Frank is required to maintain the confidential treatment of client information in accordance with relevant industry professional standards which govern the provision of services described herein. Indigo Community Development District agrees that it will not provide Berger, Toombs, Elam, Gaines & Frank with any unencrypted electronic confidential or proprietary information, and the parties agree to utilize commercially reasonable measures to maintain the confidentiality of Indigo Community Development District's information, including the use of collaborate sites to ensure the safe transfer of data between the parties.

If any term or provision of this arrangement letter is determined to be invalid or unenforceable, such term or provision will be deemed stricken and all other terms and provisions will remain in full force and effect.

Because Berger, Toombs, Elam, Gaines & Frank will rely on of Indigo Community Development District and its management and Board of Supervisors to discharge the foregoing responsibilities, Indigo Community Development District holds harmless and releases Berger, Toombs, Elam, Gaines & Frank, its partners, and employees from all claims, liabilities, losses and costs arising in circumstances where there has been a known misrepresentation by a member of Indigo Community Development District's management, which has caused, in any respect, Berger, Toombs, Elam, Gaines & Frank's breach of contract or negligence. This provision shall survive the termination of this arrangement for services.

This letter constitutes the complete and exclusive statement of agreement between Berger, Toombs, Elam, Gaines, & Frank and of Indigo Community Development District, superseding all proposals, oral or written, and all other communications, with respect to the terms of the engagement between the parties.



Berger, Toombs, Elam,
Gaines & Frank
Certified Public Accountants PL

Indigo Community Development District
May 19, 2022
Page 7

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements including our respective responsibilities.

Sincerely,

*Berger Toombs Elam
Gaines & Frank*

BERGER, TOOMBS, ELAM, GAINES & FRANK
J. W. Gaines, CPA

Confirmed on behalf of the addressee:



Judson B. Baggett
MBA, CPA, CVA, Partner
Marci Reutimann
CPA, Partner

6815 Dairy Road
Zephyrhills, FL 33542
(813) 788-2155
(813) 782-8606

Report on the Firm's System of Quality Control

To the Partners

October 30, 2019

Berger, Toombs, Elam, Gaines & Frank, CPAs, PL
and the Peer Review Committee of the Florida Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, (the firm), in effect for the year ended May 31, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control, and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, in effect for the year ended May 31, 2019, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Berger, Toombs, Elam, Gaines & Frank, CPAs, PL has received a peer review rating of *pass*.

Baggett, Reutimann & Associates, CPAs, PA
BAGGETT, REUTIMANN & ASSOCIATES, CPAs, PA
Signed Electronically by Baggett, Reutimann & Associates, CPAs, PA. U.S. 18161 email jdb@baggettand.com

**ADDENDUM TO ENGAGEMENT LETTER BETWEEN BERGER, TOOMBS,
ELAM, GAINES AND FRANK AND INDIGO COMMUNITY DEVELOPMENT
DISTRICT
(DATED MAY 19, 2022)**

Public Records. Auditor shall, pursuant to and in accordance with Section 119.0701, Florida Statutes, comply with the public records laws of the State of Florida, and specifically shall:

- a. Keep and maintain public records required by the District to perform the services or work set forth in this Agreement; and
- b. Upon the request of the District's custodian of public records, provide the District with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes, or as otherwise provided by law; and
- c. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the Agreement if the Auditor does not transfer the records to the District; and
- d. Upon completion of the Agreement, transfer, at no cost to the District, all public records in possession of the Auditor or keep and maintain public records required by the District to perform the service or work provided for in this Agreement. If the Auditor transfers all public records to the District upon completion of the Agreement, the Auditor shall destroy any duplicate public records that are exempt or confidential and exempt from public disclosure requirements. If the Auditor keeps and maintains public records upon completion of the Agreement, the Auditor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the District, upon request from the District's custodian of public records, in a format that is compatible with the information technology systems of the District.

Auditor acknowledges that any requests to inspect or copy public records relating to this Agreement must be made directly to the District pursuant to Section 119.0701(3), Florida Statutes. If notified by the District of a public records request for records not in the possession of the District but in possession of the Auditor, the Auditor shall provide such records to the District or allow the records to be inspected or copied within a reasonable time. Auditor acknowledges that should Auditor fail to provide the public records to the District within a reasonable time, Auditor may be subject to penalties pursuant to Section 119.10, Florida Statutes.

IF THE AUDITOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE AUDITOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT/CONTRACT, THE AUDITOR MAY CONTACT THE CUSTODIAN OF PUBLIC RECORDS FOR THE DISTRICT AT:

**GMS-NF, LLC
475 West Town Place, Suite 114
St. Augustine, FL 32092
TELEPHONE: 904-940-5850
EMAIL: JPERRY@GMSNF.COM**

Auditor: J.W. Gaines

District: Indigo CDD

By: _____

By: _____

Title: Director

Title: _____

Date: May 19, 2022

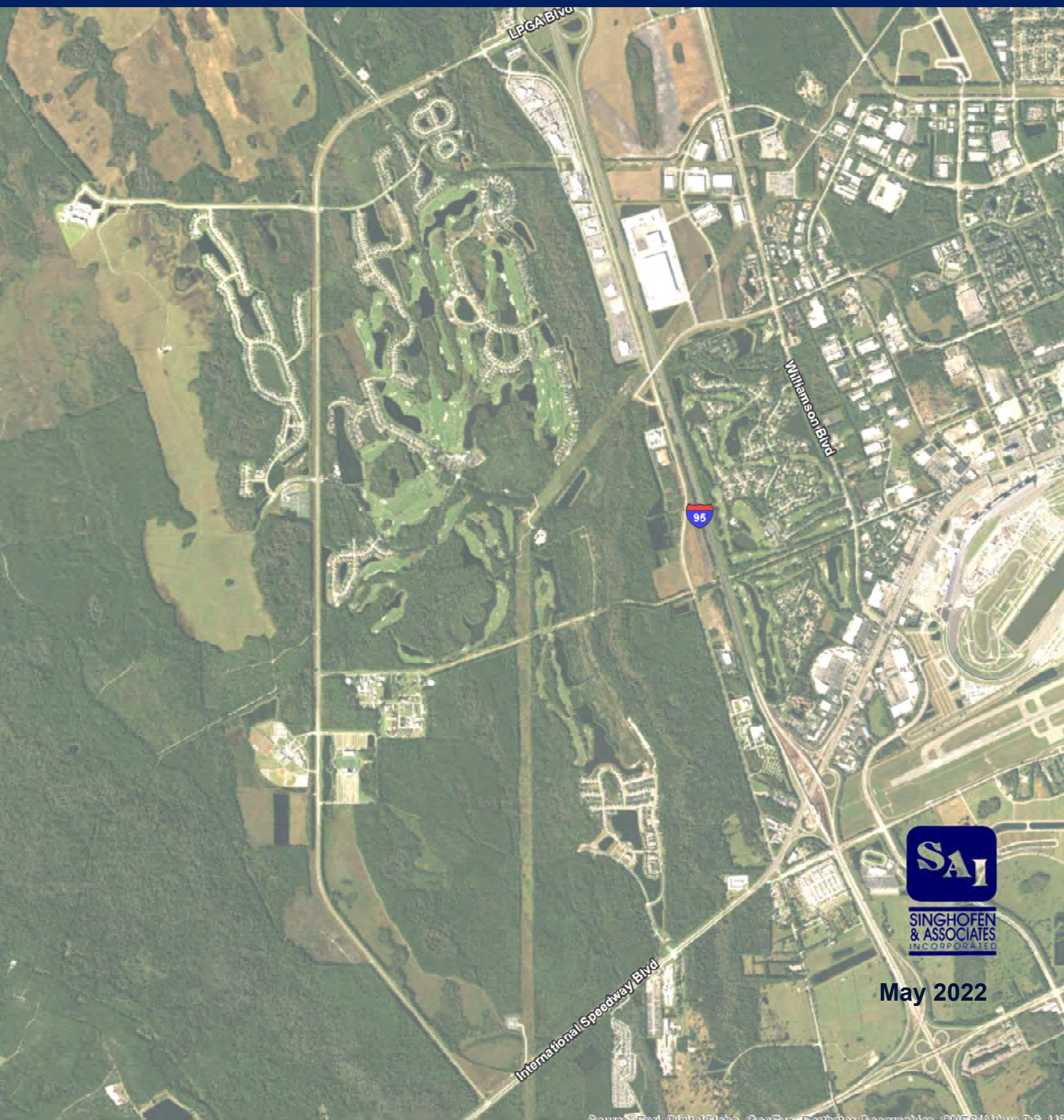
Date: _____

NINTH ORDER OF BUSINESS

B.

Indigo Community Development District

Stormwater 20-Year Needs Analysis



May 2022

1.0 Introduction and Background Information

The Indigo Community Development District (ICDD) is located in Daytona Beach, Florida and is generally bounded by International Speedway Boulevard to the south and I-95 to the east. An aerial map of the ICDD limits is provided in **Figure 1**. The ICDD includes a mix of residential housing, commercial development, and recreational use areas. The ICDD is located within the St. Johns River Water Management District service area.

Recently enacted Section 403.9302, Florida Statutes requires a 20-year needs analysis from local governments and independent special districts providing stormwater services. This is the inaugural cycle of reporting and is anticipated to be updated and submitted every five (5) years. This report generally follows the stormwater template provided by the Office of Economic & Demographic Research (EDR).

1.1 Narrative Description

Stormwater systems throughout ICDD consists of wet detention ponds to capture and treat runoff from the developed areas. Conveyance systems generally consists of inlets and pipes which discharge to the stormwater ponds. Control structures discharge to adjacent wetlands and allow the ponds to recover the designed treatment volume. The ICDD stormwater system has multiple ownerships with no single entity tasked with overall maintenance. Lake and infrastructure ownership includes the City of Daytona Beach, ICDD, and multiple HOA's. The ICDD provides aquatic vegetation treatment for all lakes within the ICDD boundary, regardless of ownership. However, maintenance and repairs are the responsibility of the landowner.

Following is a comparison of priority of goals of the stormwater management program.

On a scale of 1 to 5, with 5 being the highest, please indicate the importance of each of the following goals for your program:						
0	1	2	3	4	5	
					✓	Drainage & flood abatement
					✓	Water quality improvement
✓						Reduce vulnerability to adverse impacts from flooding related to increases in frequency and duration of rainfall events, storm surge and sea level rise

1.2 Current Stormwater Program Activities

There is no NPDES Municipal Separate Storm System (MS4) Permit or asset management (AM) system for the ICDD stormwater system.

All maintenance and repairs of ICDD owned lakes and infrastructure are funded from the ICDD annual operating budget. There is no dedicated stormwater utility.

Is there a construction sediment and erosion control program for new construction?	No
Is there an illicit discharge inspection and elimination program?	No
Is there a public education program?	No
Is there a program to involve the public regarding stormwater issues?	No
Is there a "housekeeping" program for management stormwater associated with vehicle maintenance yards, chemical storage, fertilizer management, etc.?	No
Is there a stormwater ordinance compliance program?	No
Is there water quality or stream gage monitoring?	No
Is there geospatial data or other mapping system to locate stormwater infrastructure (GIS)?	No

Stormwater 20-Year Needs Analysis

Indigo Community Development District

Is there a system for management stormwater complaints?	Yes
---	-----

Recent new development has been conducted exclusively by private developers who are responsible for preparing and adhering to an approved stormwater pollution prevention plan (SWPPP).

Residents are directed to contact the office of the onsite management company and/or the District Manager regarding stormwater complaints. Residents occasionally contact the City of Daytona Beach which then reach out to the ICDD if necessary.

1.3 Current Stormwater Program Operation and Maintenance Activities

Maintenance and repairs of new stormwater systems associated with new private development is typically the responsibility of the developer and/or the new HOA created for the development. As mentioned elsewhere in this report, the ICDD will typically perform treatment for aquatic vegetation.

Does the stormwater operation and maintenance program implement any of the following:

Routine mowing of turf associated with stormwater ponds, swales, canal/lake banks, etc.?	Yes
Debris and trash removal from pond skimmers, inlet grates, ditches, etc.?	Yes
Invasive plant management associated with stormwater infrastructure?	Yes
Ditch cleaning?	Yes
Sediment removal from the stormwater system?	Yes
Muck removal?	Yes
Street sweeping?	No
Pump and mechanical maintenance for trash pumps, flood pumps, alum injection, etc.?	No
Non-structural programs like public outreach and education?	No

Sediment and muck removal for ICDD owned lakes and facilities are performed as needed.

2.0 Detailed Description of The Stormwater Management System

Following are estimated quantities of different components of the stormwater system inventory.

Estimated miles of buried culvert:	0.1
Estimated miles of open ditches/conveyances:	0
Estimated number of storage or treatment basins (i.e., wet or dry ponds):	48
Estimated number of gross pollutant separators:	0
Number of chemical treatment systems:	0
Number of stormwater pump stations:	0
Number of dynamic water level control structures:	0
Number of stormwater treatment wetland systems:	0

The ICDD owns and maintains 3 of the 48 total ponds located within the ICDD boundary. Maintenance and repairs to the ponds not owned by the ICDD are provided by the pond owners (City of Daytona Beach or individual HOAs). However, the ICDD does provide aquatic vegetation treatment to all 48 stormwater ponds.

There are no ICDD owned green infrastructure best management practices (rain gardens, green roofs, pervious pavement, etc.).

3.0 The Number of Current and Projected Residents

The ICDD boundaries and located entirely within the City of Daytona Beach as shown on **Figure 2**. A GIS shapefile is available upon request and can also be downloaded via the following link: <https://hub.saiengineers.com/icddboundarylimits>

4.0 Current and Projected Service Area For The Stormwater Management System

N/A

5.0 The Current and Projected Cost Of Providing Services Calculated In 5-Year Increments

Current and projected stormwater system costs are broken down into three main categories. Routine O&M include costs of operation and maintenance of stormwater system which generally includes treatment of aquatic vegetation and repairs to ICDD owned facilities. Expansion includes new projects and retrofits to improve flood protection or water quality. Resiliency projects include stormwater projects developed specifically to address the effects of climate change.

5.1 Routine Operation and Maintenance

Routine operation and maintenance include aquatic vegetation treatment for all lakes within the ICDD boundary as well as stormwater system repairs on ICDD owned facilities.

	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2033-37	2037-38 to 2041-42
Operation and Maintenance Costs	\$ 57,200	\$ 63,300	\$ 70,000	\$ 77,400	\$ 85,600

5.2 Future Expansion w/ Committed Funding Source

There are no planned expansion projects anticipated to be performed by the ICDD within the next 20-years. Future development projects are anticipated by private developers/landowners. As with the current stormwater system, it is anticipated that future ponds and stormwater infrastructure will primarily be owned and maintained by the developer and future HOA's.

5.3 Future Expansion with No Identified Funding Source

There are no planned expansion projects anticipated to be performed by the ICDD within the next 20-years. Future development projects are anticipated by private developers/landowners. As with the current stormwater system, it is anticipated that future ponds and stormwater infrastructure will primarily be owned and maintained by the developer and future HOA's.

5.4 Stormwater Projects That Are Part of Resiliency Initiatives Related to Climate Change

There are no planned resiliency projects related to climate change anticipated to be performed by the ICDD within the next 20-years. There has been no vulnerability assessment completed by the ICDD, nor it was currently underway.

6.0 Estimated Remaining Useful Life of Each Facility or Its Major Components

There are no currently anticipated projects to replace major components of the stormwater system that may be nearing the end of its useful life.

Stormwater 20-Year Needs Analysis

Indigo Community Development District

7.0 Most Recent 5-Year History of Contributions and Expenditures of Capital Account for Maintenance or Expansion of Facility

The following table include historic expenditures for the most recent 5-year period for routine operation and maintenance of the stormwater system. There has not been any expansion or resiliency projects conducted by the ICDD within the past 5-years.

Routine Operation and Maintenance							
	Actual Expenditures	Funding Sources for Actual Expenditures				Contributions to Reserve Account	Balance of Reserve Account
		Amount Drawn from Current Year Revenues	Amount Drawn from Bond Proceeds	Amount Drawn from Dedicated Reserve	Amount Drawn from All-Purpose Rainy Day Fund		
2016-17	\$ 34,308	\$ 34,308					
2017-18	\$ 37,212	\$ 37,212					
2018-19	\$ 37,212	\$ 37,212					
2019-20	\$ 37,212	\$ 37,212					
2020-21	\$ 37,956	\$ 37,956					

8.0 Plan to Fund the Maintenance or Expansion Of Any Facility Or Its Major Components

The following table includes a summary of committed revenues for the next 20-years in 5-year increments. There are no anticipated projects or expenditures within the next 20-years that do not have an identified funding source.

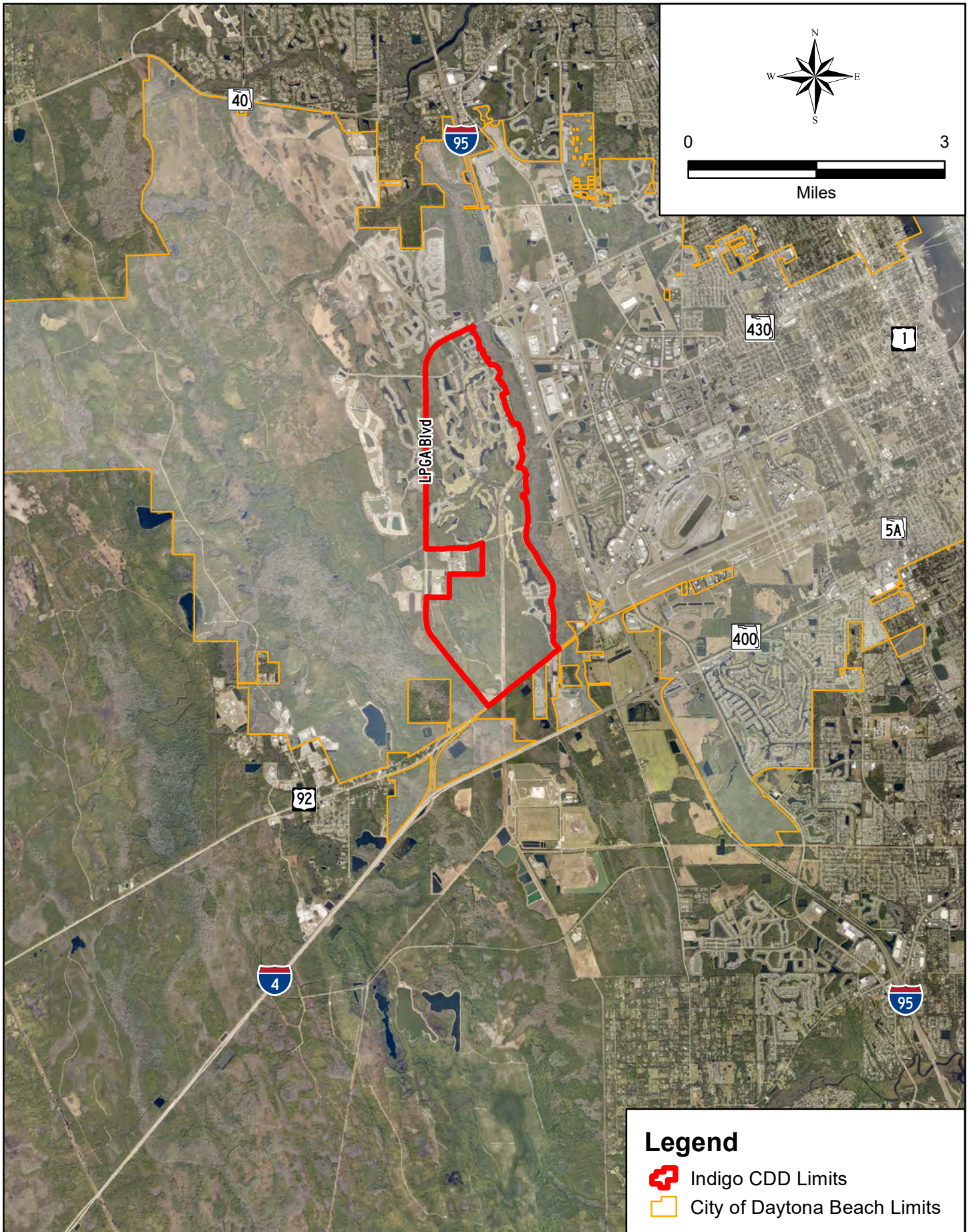
	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2033-37	2037-38 to 2041-42
Maintenance	\$ 63,300	\$ 70,000	\$ 77,400	\$ 85,600
Expansion				
Resiliency				
Replacement/Aging Infrastructure				
Total Committed Revenues	\$ 63,300	\$ 70,000	\$ 77,400	\$ 85,600



**INDIGO
COMMUNITY DEVELOPMENT DISTRICT**

LOCATION MAP

**FIGURE:
1**



**INDIGO
COMMUNITY DEVELOPMENT DISTRICT**

VICINITY MAP

**FIGURE:
2**

ELEVENTH ORDER OF BUSINESS

Indigo

Community Development District

Summary of Invoices

May 11, 2022 to June 15, 2022

Fund	Date	Check No.'s	Amount
General Fund	5/18/22	4888	\$ 410.14
	5/24/22	4889-4892	\$ 56,888.86
	6/1/22	4893	\$ 3,849.64
	6/6/22	4894-4897	\$ 10,515.39
	6/14/22	4898-4900	\$ 7,248.64
			<hr/> \$ 78,912.67
Payroll	<u>May 2022</u>		
	Mark McCommon	50599	\$ 159.70
	Kenneth Workowski	50600	\$ 184.70
	Kevin Kilian	50601	\$ 184.70
	Mark McCommon	50602	\$ 159.70
	Robert Welsh	50603	\$ 164.70
			<hr/> \$ 853.50
			<hr/> \$ 79,766.17

*Payment for the March 23, 2022 meeting

AP300R	YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER						RUN	6/14/22	PAGE	1
*** CHECK DATES 05/11/2022 - 06/15/2022 ***		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	#	
5/18/22	00130	5/17/22 90139832	202205 320-53800-49000		RENT STORAGE 05/17-06/16	*	205.07			
		5/17/22 90139832	202205 330-53800-49000		RENT STORAGE 05/17-06/16	*	205.07			
								410.14	004888	

5/24/22	00165	5/01/22 1137	202205 300-15500-10000		OFFICE LEASE JUN22	*	500.00			
								500.00	004889	

5/24/22	00093	5/11/22 237	202110 310-51300-31300		DISSEMINATION FEE OCT21	*	291.67			
		5/11/22 237A	202111 310-51300-31300		DISSEMINATION FEE NOV21	*	291.67			
		5/11/22 237B	202112 310-51300-31300		DISSEMINATION FEE DEC21	*	291.67			
		5/11/22 237C	202201 310-51300-31300		DISSEMINATION FEE JAN22	*	291.67			
		5/11/22 237D	202202 310-51300-31300		DISSEMINATION FEE FEB22	*	291.67			
		5/11/22 237E	202203 310-51300-31300		DISSEMINATION FEE MAR22	*	291.67			
		5/11/22 237F	202204 310-51300-31300		DISSEMINATION FEE APR22	*	291.67			
		5/11/22 237G	202205 310-51300-31300		DISSEMINATION FEE MAY22	*	291.67			
								2,333.36	004890	

5/24/22	00154	4/30/22 2021-033	202204 310-51300-31100		PREP/SUBMIT STORMWTR RPT	*	10,823.50			
								10,823.50	004891	

5/24/22	00160	5/01/22 27242	202205 330-53800-46200		MTHLY GROUNDS MAINT MAY22	*	34,907.00			
		5/01/22 27242	202205 320-53800-46200		MTHLY GROUNDS MAINT MAY22	*	4,200.00			
		5/01/22 27242	202205 330-53800-46600		PRESS.WASH 4 MONUMENTS	*	525.00			
		5/01/22 27242	202205 330-53800-47000		MTHLY OAK TRIMMING MAY22	*	3,600.00			
								43,232.00	004892	

6/01/22	00015	5/01/22 PI-A8083	202205 330-53800-46800		LAKE/WETLAND SRVCS-MAY22	*	3,420.78			
		5/01/22 PI-A8084	202205 320-53800-46800		LAKE/WETLAND SRVCS-MAY22	*	428.86			
								3,849.64	004893	

					INDI INDIGO	TVISCARRA				

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
6/06/22	00034	4/08/22 18316347	202204 330-53800-46000	RPLC WIRE NUT/POLARIS LUG	*	354.00	
		4/08/22 18316349	202204 330-53800-46000	RPLC DMG TREE LGHT I.GOLF	*	58.00	
		4/28/22 18316473	202204 330-53800-46000	RMV WIRE TREELGHT/CIRCUIT	*	117.00	
COURTEAUX ELECTRIC, INC.							529.00 004894
6/06/22	00093	6/01/22 238	202206 310-51300-34000	MANAGEMENT FEES JUN22	*	4,708.33	
		6/01/22 238	202206 310-51300-35200	WEBSITE ADMIN JUN22	*	100.00	
		6/01/22 238	202206 310-51300-35100	INFORMATION TECH JUN22	*	233.33	
		6/01/22 238	202206 310-51300-31300	DISSEMINATION FEE JUN22	*	550.00	
		6/01/22 238	202206 310-51300-51000	OFFICE SUPPLIES	*	26.28	
		6/01/22 238	202206 310-51300-42000	POSTAGE	*	4.00	
		6/01/22 238	202206 310-51300-42500	COPIES	*	268.95	
GOVERNMENTAL MANAGEMENT SERVICES							5,890.89 004895
6/06/22	00181	5/31/22 3054478	202203 310-51300-31500	REV.CONTRACT/LENNAR IMPRV	*	1,445.50	
KUTAK ROCK LLP							1,445.50 004896
6/06/22	00159	5/31/22 53122	202205 330-53800-12000	SITE MGMT SERVICES-MAY22	*	2,650.00	
SOLARIS MANAGEMENT INC.							2,650.00 004897
6/14/22	00146	4/04/22 22289	202203 310-51300-32200	FY21 AUDIT FINAL PAYMENT	*	1,525.00	
GRAU AND ASSOCIATES							1,525.00 004898
6/14/22	00031	5/31/22 6954	202205 330-53800-46000	LPGA MTHLY REPAIRS/MAINT	*	1,540.96	
		5/31/22 6954	202205 320-53800-46000	I-95 TSTING/RPLCING BULBS	*	159.18	
SKY'S THE LIMIT HANDYMAN SVCS, INC.							1,700.14 004899
6/14/22	00154	5/31/22 2021-033	202205 310-51300-31100	FINALIZE STORMWTR ANL.RPT	*	4,023.50	
SINGHOFEN & ASSOCIATES INC.							4,023.50 004900
TOTAL FOR BANK A						78,912.67	
INDI INDIGO				TVISCARRA			

CHECK	VEND#	.....INVOICE.....	...EXPENSED TO...	VENDOR NAME				STATUS	AMOUNT	....CHECK.....	
DATE		DATE	INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS		AMOUNT	#
TOTAL FOR REGISTER										78,912.67	

WILLSCOT

901 SOUTH BOND ST., SUITE 600
BALTIMORE MD 21231

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

450



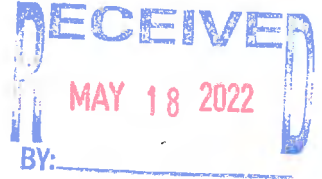
INDIGO COMMUNITY DEVELOPMENT DISTR
1408 HAMLIN AVE UNIT E
SAINT CLOUD FL 34771-8588

**INVOICE**

Customer #	Invoice #	Invoice Date	Seq #	Terms
10447642	9013983257	5/17/2022	013	DUE NOW
PAYMENT DUE		\$410.14		
INVOICE DUE DATE		5/17/2022		

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	5/17/2022 - 6/16/2022	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

#130
220.53849 \$ 205.07
730.57849 \$ 205.07

\$130

220-538-49 S 20S.07

330-538-49 S 20S.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 #: 9013983257
Due Date: 5/17/2022
Customer: INDIGO COMMUNITY DEVELOPMENT DISTR
Customer #: 10447642

PLEASE REMIT TO:

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

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

Invoice



Date	Invoice #
5/1/2022	1137

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

#165
Office Lease Jun 22
300.1554

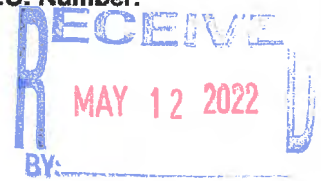
Quantity	Description	Rate	Amount
1	Rent / Record Keeping June 2022 1617 Ridgewood Ave, Suite D Daytona Beach, FL 32117	500.00	500.00
Please remit to above address.		Total	\$500.00

Governmental Management Services, LLC

1001 Bradford Way
Kingston, TN 37763

Invoice**Invoice #:** 237**Invoice Date:** 5/11/22**Due Date:** 5/11/22**Case:****P.O. Number:****Bill To:**

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



#93

Description	Hours/Qty	Rate	Amount
Dissemination Agent Services - (October 2021 - May 2022) 310517-913	8	291.67	2,333.36

Total \$2,333.36**Payments/Credits** \$0.00**Balance Due** \$2,333.36



**SINGHOFEN
& ASSOCIATES
INCORPORATED**



April 30, 2022
Invoice No. 2021-033.10-001

INVOICE

TO: Courtney Hogge
Indigo Community Development District
475 West Town Place, Suite 114
St. Augustine, FL 32092
chogge@gmsnf.com

RE: Project: Stormwater Needs Analysis Report
SAI Project Number: 2021-033.10
Public Works Project Manager: John McCarthy
Service Provided: Engineering services
Dates(s) of Service: Project initiation - April 30, 2022

TASK	DESCRIPTION	BUDGET AMT	% COMPLETE	PREVIOUSLY BILLED	AMOUNT DUE THIS INVOICE	TOTAL INVOICED TO DATE
1	EDR Template Tables	6,800.00	100.00%	0.00	6,800.00	6,800.00
2	Stormwater Analysis Report	5,759.00	50.00%	0.00	2,879.50	2,879.50
3	Meetings, Coordination, and Deliverables	2,288.00	50.00%	0.00	1,144.00	1,144.00
	Sub-Total Labor	14,847.00	72.90%	0.00	10,823.50	10,823.50
Exp	8.5 x 11 black/white copy/print	30.00	0.00%	0.00	0.00	0.00
	Travel	60.00	0.00%	0.00	0.00	0.00
	Shipping	63.00	0.00%	0.00	0.00	0.00
	Sub-Total Expenses	153.00	0.00%	0.00	0.00	0.00
	TOTALS	15,000.00	72.16%	0.00	10,823.50	10,823.50

#154
- 310/17 311

Total Contract Amount	\$ 15,000.00
Total % Complete To Date	72.16%
Total Amount Invoiced To Date	\$ 10,823.50
Less Previous Invoices	\$ -
Total Amount Due This Invoice	\$ 10,823.50

Thank You!

Monthly Project Status Report
Indigo Community Development District

for work performed during
April 2022

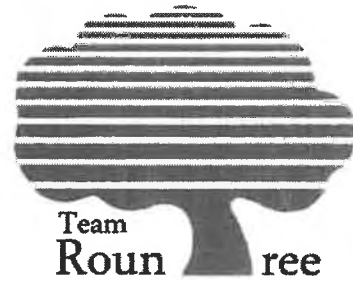


Project Name:	Indigo Community Development District Stormwater Needs Analysis Report
Contact:	John McCarthy, Jim Perry
SAI Contact:	Brett Witte
Contract Number:	
SAI Project Number:	2021-033.10
Project Status:	Active
Previous Work Summary: April	~ Prepared Stormwater Needs Analysis Report tables and graphics ~ Coordination with District Staff regarding maintenance budgets and schedules
Scheduled Work over the next 30 days: May	~ Submit Stormwater Needs Analysis Report to District
Additional Requested Services:	
Action Items:	

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

5/1/2022

Invoice #

27242

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

Description	#160 May 22	Amount
Monthly Contract Grounds Maintenance - Community	370-578-462	\$34,907.00 38,507.00
Monthly Contract Grounds Maintenance - I-95 Overpass	320-578-462	4,200.00
Monthly Charge for Pressure Washing of Four Monuments	330-578-462	525.00
Mthly Cont Grimming May 22	330-578-47	
		RECEIVED MAY 02 2022 BY: _____
Thank you for choosing Team Rountree!		Total \$43,232.00

We accept Visa, MasterCard & Discover

SOLITUDE

LAKE MANAGEMENT

INVOICE

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

Invoice Number: PI-A00808329

Invoice Date: 05/01/22

PROPERTY: Indigo CDD

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



Customer ID	Customer PO	Payment Terms	
7830		Net 30	
Sales Rep ID	Shipping Method	Ship Date	Due Date
Mychal Manolatos			05/31/22

Qty	Item Description	Unit Price	Extension
1	Lake & Pond Management Services SVR52323 05/01/22 - 05/31/22 Lake & Pond Management Services #13 Lake/Wetland Svcs - May 22 330-578-468	3,420.78	3,420.78

PLEASE REMIT PAYMENT TO:

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

	3,420.78
Subtotal	0.00
Sales Tax	3,420.78
Total Invoice	0.00
Payment Received	
TOTAL	3,420.78



INVOICE

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

Invoice Number: PI-A00808474

Invoice Date: 05/01/22

PROPERTY: Lpga I95
InterchangeSOLD TO: Lpga I95 Interchange
Indigo Community Development District
1408 Hamlin Ave Unit E
St Cloud, FL 34771RECEIVED
MAY 10 2022
BY: _____

CUSTOMER ID	CUSTOMER PO	Payment Terms	
8028		Net 30	
Sales Rep ID	Shipment Method	Ship Date	Due Date
Mychal Manolatos			05/31/22

Qty	Item / Description	UOM	Unit Price	Extension
1	Lake & Pond Management Services SVR50092 05/01/22 - 05/31/22 Lake & Pond Management Services		428.86	428.86

#1S
Lake/Wetland Svcs - May 22
320-578-468

PLEASE REMIT PAYMENT TO:

1320 Brookwood Drive, Suite H
Little Rock, AR 72202

Subtotal	428.86
Sales Tax	0.00
Total Invoice	428.86
Payment Received	0.00
TOTAL	428.86

COURTEAUX ELECTRIC INC.

85 N YONGE ST
ORMOND BEACH FL 32174

Phone (386) 672-4900

Fax (386) 676-7472

INVOICE

Date	Invoice #
4/8/2022	18316347

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

RECEIVED
JUN 02 2022
BY: _____

Terms	JOB NAME
Due on receipt	LPGA

Description	Qty	Rate	Amount
LARGE IN GROUND BOX NEEDS LUGS THIS BOX WAS CAUSING PREVIOUS PROBLEMS AT THE CHAMPIONS ENTRANCE LIGHTING. THE WIRE MADE UP TO WIRE NUTS HAS BEEN CHANGED TO POLARIS LUGS. #34 330 - 53800 - 46000		354.00	354.00
Total			\$354.00
Payments/Credits			\$0.00
Balance Due			\$354.00

COURTEAUX ELECTRIC INC.

85 N YONGE ST
ORMOND BEACH FL 32174

Phone (386) 672-4900

Fax (386) 676-7472

INVOICE

Date	Invoice #
4/8/2022	18316349

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

RECEIVED
JUN 02 2022
BY: _____

Terms	JOB NAME
Due on receipt	ICDD LPGA

Description	Qty	Rate	Amount
REPLACE BAD LED TREE LIGHTS THERE WAS A FLAGGED AND DAMAGED TREE LIGHTS BY THE INTERNATIONAL GOLF DR ENTRANCE WE REPLACE THIS LIGHT. #34 330-53800-46000		58.00	58.00
Total			\$58.00
Payments/Credits			\$0.00
Balance Due			\$58.00

COURTEAUX ELECTRIC INC.

85 N YONGE ST
ORMOND BEACH FL 32174

Phone (386) 672-4900

Fax (386) 676-7472

INVOICE

Date	Invoice #
4/28/2022	18316473

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

RECEIVED
JUN 02 2022
BY: _____

Terms	JOB NAME
Due on receipt	

Description	Qty	Rate	Amount
LPGA New entry light removal In the area of International Golf and Masters Glen, they are preparing to start excavation on the new neighborhood entrance and requested us disconnect the interfering tree lights. This affected 3 tree light areas. We removed the wiring between the lights and made existing circuits safe. #34 330 - 53800 - 46000		117.00	117.00
Total			\$117.00
Payments/Credits			\$0.00
Balance Due			\$117.00

Governmental Management Services, LLC

1001 Bradford Way
Kingston, TN 37763

Invoice

Invoice #: 238

Invoice Date: 6/1/22

Due Date: 6/1/22

Case:

P.O. Number:

Bill To:

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

RECEIVED
JUN 03 2022
BY: _____

Description	#93	Hours/Qty	Rate	Amount
Management Fees - June 2022	710.513.74		4,708.33	4,708.33
Website Administration - June 2022	752		100.00	100.00
Information Technology - June 2022	351		233.33	233.33
Dissemination Agent Services - June 2022	313		550.00	550.00
Office Supplies	51		26.28	26.28
Postage	42		4.00	4.00
Copies	425		268.95	268.95
Total				\$5,890.89
Payments/Credits				\$0.00
Balance Due				\$5,890.89

KUTAK ROCK LLP**TALLAHASSEE, FLORIDA**

Telephone 404-222-4600

Facsimile 404-222-4654

Federal ID 47-0597598

May 31, 2022

Check Remit To:

Kutak Rock LLP

PO Box 30057

Omaha, NE 68103-1157

Wire Transfer Remit To:

ABA #104000016

First National Bank of Omaha

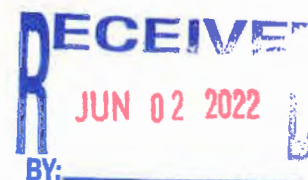
Kutak Rock LLP

Reference: Invoice No. 3054478

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
20517-70



Invoice No. 3054478

10823-1

Re: Indigo - General Counsel

For Professional Legal Services Rendered

03/28/22	K. Buchanan	0.80	196.00	Prepare correspondence regarding acquisition of improvements from Lennar
03/30/22	K. Buchanan	1.40	343.00	Continue to confer with engineer and review contracts regarding acquisition of improvements from Lennar
03/31/22	K. Buchanan	2.40	588.00	Prepare acquisition packages; review contracts; confer with engineer
04/07/22	K. Buchanan	1.30	318.50	Review pay applications and contracts; prepare acquisition package

TOTAL HOURS 5.90

KUTAK ROCK LLP

Indigo Community Development

May 31, 2022

Client Matter No. 10823-1

Invoice No. 3054478

Page 2

TOTAL FOR SERVICES RENDERED

\$1,445.50

TOTAL CURRENT AMOUNT DUE

\$1,445.50

From:

Solaris Management Inc.
P.O. Box 3496
Ponte Vedra Beach FL 32004
(904) 687-1255

Bill to:

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

INVOICE

Date	Invoice #
5/31/22	53122

RECEIVED
JUN 02 2022
BY: _____

<u>Description</u>	Amount
#159 <u>Site Management Services - May 2022</u> 230 538 12	\$2,650.00
TOTAL DUE	\$2,650.00

Grau and Associates

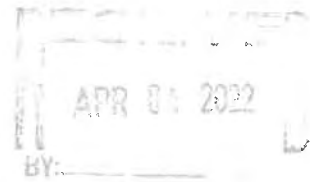
951 W. Yamato Road, Suite 280
Boca Raton, FL 33431-
www.graucpa.com

Phone: 561-994-9299

Fax: 561-994-5823

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

Invoice No. 22289
Date 04/04/2022



SERVICE

Audit FYE 09/30/2021

AMOUNT

Chk # 4679 921
\$ 4,600.00 (\$3075.00)

Current Amount Due \$ 4,600.00 \$1525.00

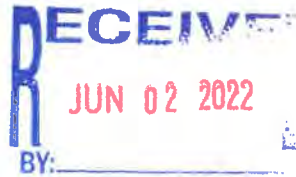
#146 hcl
5y21 Audit Final Payment
210-517-322

0 - 30	31 - 60	61 - 90	91 - 120	Over 120	Balance
4,600.00	0.00	0.00	0.00	0.00	4,600.00

Payment due upon receipt.

Sky's the Limit Handyman Service, Inc.

1507 S. Central Ave.
Flagler Beach, FL 32136

Invoice

DATE	INVOICE #
5/31/2022	6954

BILL TO

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

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

QUANTITY	DESCRIPTION	RATE	AMOUNT
	Misc. May jobs in the Community of LPGA International and Grande Champion.		
	May / 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 intersection of LPGA Boulevard and Tournament Drive on the exit side.	0.00	0.00
	Misc. repairs of all lighting fixtures in LPGA International. 1. Replaced ballast to the streetlight at the intersection of Tournament and LPGA Boulevard on the exit side. 2. Replaced bad LED flood light fixtures to Oak trees at the following locations: A. One between LPGA Boulevard and Birkdale. B. Two between Birkdale and Champions Drive C. One across from South Promenade D. One near Mendoza Drive. E. Two between LPGA Boulevard and Tournament Drive F. One near the entrance of Champions Drive at LPGA Boulevard.	220.00	220.00
Please make check payable to STLHS Inc.		Total	

Sky's the Limit Handyman Service, Inc.

1507 S. Central Ave.
Flagler Beach, FL 32136

Invoice

DATE	INVOICE #
5/31/2022	6954

BILL TO

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

P.O. NO.

TERMS

PROJECT

QUANTITY	DESCRIPTION	RATE	AMOUNT
	Misc. jobs in the Community of LPGA International. 1. All OK	0.00	0.00
8	LED 28w 3000k bullet fixture	79.85	638.80
8	Gallon Chlorine	3.98	31.84
32	3" Chlorine tablet	4.25	136.00
1	175wt Metal Halide medium based bulb	37.30	37.30
1	Metal Halide 175wt multi-tap ballast	111.70	111.70
28	Wire Nut	0.19	5.32
	#31 LPGA Mthly Repairs/Maint 330-58-46 (LPGA Community total: \$1,540.96)		
Please make check payable to STLHS Inc.		Total	

Sky's the Limit Handyman Service, Inc.

1507 S. Central Ave.
Flagler Beach, FL 32136

Invoice

DATE	INVOICE #
5/31/2022	6954

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

P.O. NO.	TERMS	PROJECT

QUANTITY	DESCRIPTION	RATE	AMOUNT
	Misc. jobs at the I-95 overpass		
	Testing and replacing of bulbs to palm trees and LPGA lettering flood fixtures at the following locations: 1. Replaced 250wt bulb to palm tree flood light fixture (Seventh one closest to I-95) at the NW quad (250wt MH bulb) 2. Replaced 250wt bulb to palm tree flood light fixture (Eighth one closest to I-95) at the NW quad (250wt MH bulb) 3. Replaced 250wt bulb to palm tree flood light fixture (Tenth one closest to I-95) at the NW quad (250wt MH bulb)	45.00	45.00
	Misc. repairs to palm tree and LPGA lettering flood fixtures at the I-95 overpass. 1. All OK	0.00	0.00
3	250w Metal Halide mogul base Bulb <i>I-95 Testing/ Replng Bulbs</i> <i>20-58-46</i> (I-95 Overpass Total \$159.18)	38.06	114.18
Please make check payable to STLHS Inc.		Total	\$1,700.14



**SINGHOFEN
& ASSOCIATES
INCORPORATED**

RECEIVED
JUN 14 2022

TO: Courtney Hogge
Indigo Community Development District
475 West Town Place, Suite 114
St. Augustine, FL 32092
chogge@gmsnf.com

May 31, 2022
Invoice No. 2021-033.10-002
FINAL INVOICE

RE: Project: Stormwater Needs Analysis Report
SAI Project Number: 2021-033.10
Public Works Project Manager: John McCarthy
Service Provided: Engineering services
Dates(s) of Service: May 1 - May 31, 2022

±154
710-577-711

TASK	DESCRIPTION	BUDGET AMT	% COMPLETE	PREVIOUSLY BILLED	AMOUNT DUE THIS INVOICE	TOTAL INVOICED TO DATE
1	EDR Template Tables	6,800.00	100.00%	6,800.00	0.00	6,800.00
2	Stormwater Analysis Report	5,759.00	100.00%	2,879.50	2,879.50	5,759.00
3	Meetings, Coordination, and Deliverables	2,288.00	100.00%	1,144.00	1,144.00	2,288.00
	Sub-Total Labor	14,847.00	100.00%	10,823.50	4,023.50	14,847.00
Exp	8.5 x 11 black/white copy/print	30.00	0.00%	0.00	0.00	0.00
	Travel	60.00	0.00%	0.00	0.00	0.00
	Shipping	63.00	0.00%	0.00	0.00	0.00
	Sub-Total Expenses	153.00	0.00%	10,823.50	0.00	0.00
	TOTALS	15,000.00	98.98%	21,647.00	4,023.50	14,847.00

Total Contract Amount	\$ 15,000.00
Total % Complete To Date	98.98%
Total Amount Invoiced To Date	\$ 14,847.00
Less Previous Invoices	\$ (10,823.50)
Total Amount Due This Invoice	\$ 4,023.50

Thank You!

STORMWATER MANAGEMENT AND CIVIL ENGINEERING
11723 Orpington Street, Suite 100 • Orlando, Florida 32817 • Telephone (407) 679-3001

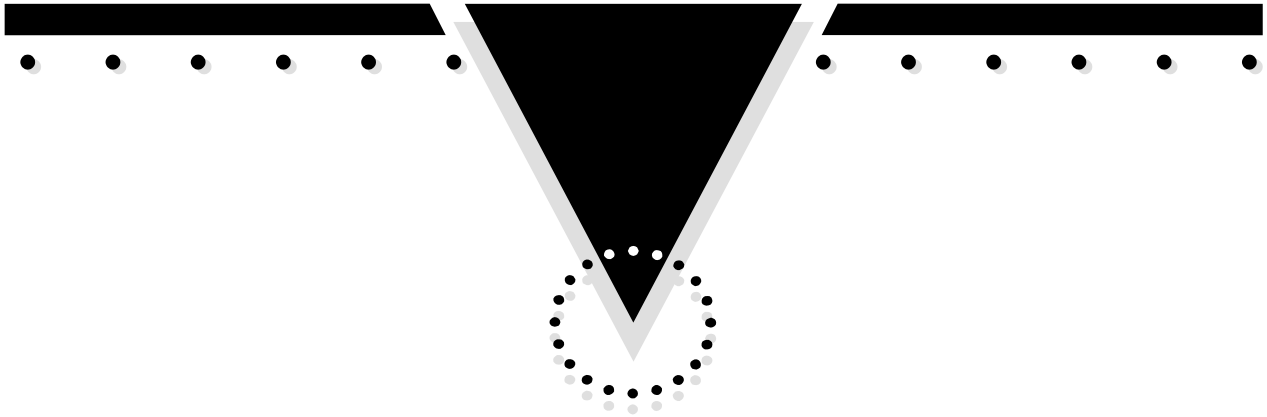
Monthly Project Status Report
Indigo Community Development District

for work performed during
May 2022



Project Name:	Indigo Community Development District Stormwater Needs Analysis Report
Contact: SAI Contact: Contract Number: SAI Project Number: Project Status:	John McCarthy, Jim Perry Brett Witte 2021-033.10 Active
Previous Work Summary: May	~ Finalized report narrative, tables, and graphics ~ Coordination with District Staff ~ Submit Report to District
Scheduled Work over the next 30 days: June	~ No further work anticipated
Additional Requested Services:	
Action Items:	

TWELFTH ORDER OF BUSINESS



Indigo

Community Development District

Unaudited Financial Reporting
May 31, 2022



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Indigo
Community Development District
Combined Balance Sheet
As of May 31, 2022

Assets	Governmental Funds			Account Groups		Totals
	General	Debt Service	Capital Projects	General Fixed Assets	General Long- Term Debt	(memorandum only) 2022
Cash	\$39,475	---	---	---	---	\$39,475
Assessment Receivable	\$3,000	---	---	---	---	\$3,000
Prepaid Expense	\$500	---	---	---	---	\$500
Investments						
Custodial Operating Account	\$307,375	---	---	---	---	\$307,375
State Board of Administration - Operating	\$10,622	---	---	---	---	\$10,622
State Board of Administration - Reserve	\$1,834,435	---	---	---	---	\$1,834,435
Series 1999A						
Reserve Account	---	\$80,675	---	---	---	\$80,675
Revenue Account	---	\$45,272	---	---	---	\$45,272
Construction	---	---	\$148,238	---	---	\$148,238
Series 1999C						
Reserve Account	---	\$59,586	---	---	---	\$59,586
Revenue Account	---	\$1,059,499	---	---	---	\$1,059,499
Redemption Account	---	\$1,464,608	---	---	---	\$1,464,608
Remedial Expenditure	---	\$0	---	---	---	\$0
Series 2005						
Reserve Account	---	\$60,214	---	---	---	\$60,214
Escrow Deposit Fund	---	\$9,849	---	---	---	\$9,849
Prepayment Account	---	\$928,833	---	---	---	\$928,833
Revenue Account	---	\$1,774,489	---	---	---	\$1,774,489
Remedial Expenditure	---	\$0	---	---	---	\$0
Series 2021						
Reserve Account	---	\$78,307	---	---	---	\$78,307
Revenue Account	---	\$3	---	---	---	\$3
Capitalized Interest Account	---	\$48,144	---	---	---	\$48,144
Construction Account	---	---	\$2,470,304	---	---	\$2,470,304
Due from General Fund	---	\$34,345	---	---	---	\$34,345
Fixed Assets	---	---	---	\$8,305,270	---	\$8,305,270
Amount Available/Long-Term Debt	---	---	---	---	\$5,609,480	\$5,609,480
Amount to be Provided/Long Term Debt 1999A	---	---	---	---	\$469,053	\$469,053
Amount to be Provided/Long Term Debt 1999C	---	---	---	---	\$4,076,307	\$4,076,307
Amount to be Provided/Long Term Debt 2005	---	---	---	---	\$3,196,615	\$3,196,615
Amount to be Provided/Long Term Debt 2021	---	---	---	---	\$2,688,546	\$2,688,546
Total Assets	\$2,195,407	\$5,643,825	\$2,618,542	\$8,305,270	\$16,040,000	\$34,803,044
Liabilities						
Accounts Payable	\$32,993	---	---	---	---	\$32,993
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 Series 1999C	\$10,835	---	---	---	---	\$10,835
Due to Series 2005	\$23,510	---	---	---	---	\$23,510
Due to Other	\$214,883	---	---	---	---	\$214,883
Fund Equity, Other Credits						
Investments in General Fixed Assets	---	---	---	\$8,305,270	---	\$8,305,270
Fund Balances						
Restricted for Debt Service 1999A/B	---	\$125,947	---	---	---	\$125,947
Restricted for Debt Service 1999C	---	\$1,334,453	---	---	---	\$1,334,453
Restricted for Debt Service 2005	---	\$23,877	---	---	---	\$23,877
Restricted for Debt Service 2021	---	\$126,454	---	---	---	\$126,454
Restricted for Capital Projects 1999A/B	---	---	\$148,238	---	---	\$148,238
Restricted for Capital Projects 2021	---	---	\$2,470,304	---	---	\$2,470,304
Assigned for General Fund	\$450,000	---	---	---	---	\$450,000
Unassigned General Fund	\$1,463,186	---	---	---	---	\$1,463,186
Total Liabilities, Fund Equity	\$2,195,407	\$5,643,825	\$2,618,542	\$8,305,270	\$16,040,000	\$34,803,044

INDIGO

COMMUNITY DEVELOPMENT DISTRICT

GENERAL FUND

Statement of Revenues & Expenditures As of May 31, 2022

	General Fund Budget	Prorated Budget 5/31/22	Actual 5/31/22	Variance
REVENUES:				
Maintenance Assessments	\$576,274	\$500,773	\$500,773	\$0
Assessments - Prepayments	\$0	\$0	\$125	\$125
City of Daytona Funding	\$8,100	\$0	\$0	\$0
Interest Income	\$3,000	\$3,000	\$2,127	(\$873)
TOTAL REVENUES	\$587,374	\$503,773	\$503,024	(\$748)

EXPENDITURES:

ADMINISTRATIVE:

Supervisor Fees	\$12,000	\$8,000	\$3,200	\$4,800
FICA Expense	\$918	\$612	\$245	\$367
Engineering	\$5,000	\$3,333	\$14,847	(\$11,514)
Attorney	\$32,000	\$21,333	\$9,458	\$11,875
Annual Audit	\$5,100	\$5,100	\$6,100	(\$1,000)
Arbitrage	\$1,350	\$1,350	\$1,350	\$0
Trustee	\$14,000	\$9,333	\$4,089	\$5,244
Dissemination Agent	\$3,100	\$2,067	\$4,650	(\$2,583)
Special Assessment Roll Preparation	\$20,000	\$20,000	\$20,000	\$0
Management Fees	\$56,500	\$37,667	\$37,667	\$0
Information Technology	\$2,800	\$1,867	\$1,867	\$0
Website Administration	\$1,200	\$800	\$800	\$0
Telephone	\$300	\$200	\$93	\$107
Postage	\$1,500	\$1,000	\$100	\$900
Insurance	\$23,050	\$23,050	\$21,701	\$1,349
Printing & Binding	\$1,750	\$1,167	\$775	\$391
Legal Advertising	\$2,500	\$1,667	\$7,694	(\$6,027)
Other Current Charges	\$1,000	\$667	\$552	\$114
Office Supplies	\$350	\$233	\$95	\$139
Foreclosure Costs	\$0	\$0	\$666	(\$666)
Dues, Licenses, Subscriptions	\$175	\$175	\$175	\$0
Office Expense	\$6,000	\$4,000	\$4,000	\$0
TOTAL ADMINISTRATIVE	\$190,593	\$143,620	\$140,123	\$3,498

FIELD:

Operating Expenses I-95

Landscape Maintenance	\$50,400	\$33,600	\$33,600	(\$0)
Landscape Contingency	\$3,500	\$2,333	\$2,150	\$183
Irrigation Repairs & Maintenance	\$20,000	\$13,333	\$24,316	(\$10,983)
Mowing	\$8,100	\$5,400	\$0	\$5,400
Lakes	\$5,475	\$3,650	\$3,675	(\$25)
Plant Replacement & Annuals	\$8,000	\$5,333	\$0	\$5,333
Utilities	\$18,000	\$12,000	\$8,781	\$3,219
Repairs	\$10,000	\$6,667	\$3,159	\$3,507
Miscellaneous	\$2,000	\$1,333	\$1,600	(\$266)
Operating Expenses I-95	\$125,475	\$83,650	\$77,281	\$6,369

INDIGO COMMUNITY DEVELOPMENT DISTRICT

GENERAL FUND

Statement of Revenues & Expenditures

	General Fund Budget	Prorated Budget 5/31/22	Actual 5/31/22	Variance
<i>Operating Expenses Community Wide</i>				
Site Manager	\$31,800	\$21,200	\$21,200	\$0
Landscape Maintenance	\$418,884	\$279,256	\$288,756	(\$9,500)
Landscape Contingency	\$26,912	\$17,941	\$10,319	\$7,622
Irrigation Repairs & Maintenance	\$30,000	\$20,000	\$31,363	(\$11,363)
Lakes	\$38,548	\$25,699	\$26,457	(\$758)
Plant Replacement & Annuals	\$35,000	\$23,333	\$16,563	\$6,771
Utilities	\$40,000	\$26,667	\$22,928	\$3,739
Repairs	\$65,972	\$43,981	\$35,373	\$8,609
Stormwater System	\$3,158	\$2,105	\$0	\$2,105
Sidewalks	\$3,000	\$2,000	\$0	\$2,000
Miscellaneous	\$20,000	\$13,333	\$3,352	\$9,981
Conservation Easement Maintenance	\$47,832	\$31,888	\$31,888	\$0
Tree Trimming	\$43,200	\$28,800	\$28,800	\$0
Pressure Washing	\$17,000	\$11,333	\$3,045	\$8,288
Operating Expenses Community Wide	\$821,306	\$547,537	\$520,043	\$27,494
TOTAL FIELD	\$946,781	\$631,187	\$597,324	\$33,863
TOTAL EXPENDITURES	\$1,137,374	\$774,808	\$737,447	\$37,361
EXCESS REVENUES/ (EXPENDITURES) AND OTHER SOURCES	(\$550,000)	----	(\$234,423)	----
FUND BALANCE - BEGINNING	\$550,000	----	\$2,147,609	----
FUND BALANCE - ENDING	\$0	----	\$1,913,186	----

INDIGO COMMUNITY DEVELOPMENT DISTRICT

DEBT SERVICE FUND

Series 1999A

Statement of Revenues & Expenditures

As of May 31, 2022

REVENUES:

	Debt Service Budget	Prorated Budget 5/31/22	Actual 5/31/22	Variance
Special Assessments	\$79,064	\$78,170	\$78,170	\$0
Special Assessments - Prepayments	\$0	\$0	\$41,876	\$41,876
Interest Income	\$0	\$0	\$6	\$6
TOTAL REVENUES	\$79,064	\$78,170	\$120,052	\$41,882

EXPENDITURES:

Interest Expense - 11/01	\$19,600	\$19,600	\$19,600	\$0
Principal Expense - 5/01	\$40,000	\$40,000	\$40,000	\$0
Interest Expense - 5/01	\$19,600	\$19,600	\$19,600	\$0
Special Call - 05/01	\$0	\$0	\$45,000	(\$45,000)
TOTAL EXPENDITURES	\$79,200	\$79,200	\$124,200	(\$45,000)

OTHER SOURCES/(USES)

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

EXCESS REVENUES/ (EXPENDITURES) AND OTHER SOURCES

	(\$136)	----	(\$4,148)	----
FUND BALANCE - BEGINNING	\$49,419	----	\$130,095	----
FUND BALANCE - ENDING	\$49,283	----	\$125,947	----

Fund Balance Calculation

Reserve	\$80,675
Revenue	\$45,272
Total Series 1999A Funds Available	<u>\$125,947</u>

INDIGO COMMUNITY DEVELOPMENT DISTRICT

DEBT SERVICE FUND

Series 1999C

Statement of Revenues & Expenditures

As of May 31, 2022

REVENUES:

	Debt Service Budget	Prorated Budget 5/31/22	Actual 5/31/22	Variance
Special Assessments	\$567,166	\$535,185	\$535,185	\$0
Special Assessments - Prepayments	\$0	\$0	\$1,147,402	\$1,147,402
Settlement Agreement	\$0	\$0	\$532,066	\$532,066
Interest Income	\$0	\$0	\$162	\$162
Other Income Source	\$375,434	\$0	\$0	\$0
TOTAL REVENUES	\$942,600	\$535,185	\$2,214,815	\$1,679,630

EXPENDITURES:

Debt Service Obligation	\$942,600	\$474,828	\$474,828	\$0
TOTAL EXPENDITURES	\$942,600	\$474,828	\$474,828	\$0

OTHER SOURCES/(USES)

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

EXCESS REVENUES

(EXPENDITURES) AND OTHER SOURCES	\$0	----	\$1,739,988	----
---	------------	-------------	--------------------	-------------

FUND BALANCE - BEGINNING

	\$0	----	(\$405,535)	----
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FUND BALANCE - ENDING

	\$0	----	\$1,334,453	----
--	------------	-------------	--------------------	-------------

Fund Balance Calculation

Reserve	\$59,586
Revenue	\$1,059,499
Redemption	\$1,464,608
Remedial Expenditure	\$0
Due from General Fund	\$10,835
Accrued Interest Payable	(\$5,075)
Accrued Principal Payable	(\$1,255,000)
Total Series 1999C Funds Available	<u>\$1,334,453</u>

INDIGO COMMUNITY DEVELOPMENT DISTRICT

DEBT SERVICE FUND

Series 2005

Statement of Revenues & Expenditures

As of May 31, 2022

REVENUES:

	Debt Service Budget	Prorated Budget 5/31/22	Actual 5/31/22	Variance
Special Assessments	\$268,908	\$170,113	\$170,113	\$0
Special Assessments - Prepayments	\$0	\$0	\$678,729	\$678,729
Settlement Agreement	\$0	\$0	\$1,003,351	\$1,003,351
Interest Income	\$0	\$0	\$175	\$175
Other Income Source	\$310,567	\$0	\$0	\$0
TOTAL REVENUES	\$579,475	\$170,113	\$1,852,368	\$1,682,255

EXPENDITURES:

Debt Service Obligation	\$579,475	\$351,323	\$351,323	\$0
TOTAL EXPENDITURES	\$579,475	\$351,323	\$351,323	\$0

OTHER SOURCES/(USES)

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

EXCESS REVENUES (EXPENDITURES) AND OTHER SOURCES

\$0	----	\$1,501,045	----
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FUND BALANCE - BEGINNING

\$0	----	(\$1,477,168)	----
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FUND BALANCE - ENDING

\$0	----	\$23,877	----
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Fund Balance Calculation

Reserve	\$60,214
Escrow Deposit Fund	\$9,849
Prepayment	\$928,833
Revenue	\$1,774,489
Remedial Expenditure	\$0
Due to General Fund	\$23,510
Accrued Interest Payable	(\$2,143,019)
Accrued Principal Payable	(\$630,000)
Total Series 2005 Funds Available	\$23,877

INDIGO COMMUNITY DEVELOPMENT DISTRICT

DEBT SERVICE FUND

Series 2021

Statement of Revenues & Expenditures

As of May 31, 2022

REVENUES:

	Debt Service Budget	Prorated Budget 5/31/22	Actual 5/31/22	Variance
Special Assessments	\$0	\$0	\$0	\$0
Interest Income	\$0	\$0	\$6	\$6
TOTAL REVENUES	\$0	\$0	\$6	\$6

EXPENDITURES:

Debt Service Obligation	\$0	\$58,041	\$58,041	\$0
TOTAL EXPENDITURES	\$0	\$58,041	\$58,041	\$0

OTHER SOURCES/(USES)

Other Debt Service Costs	\$0	\$0	\$0	\$0
Transfer In/(Out)	\$0	\$0	(\$2)	(\$2)
TOTAL OTHER	\$0	\$0	(\$2)	(\$2)

EXCESS REVENUES (EXPENDITURES) AND OTHER SOURCES	\$0	----	(\$58,038)	----
---	------------	-------------	-------------------	-------------

FUND BALANCE - BEGINNING	\$0	----	\$184,492	----
---------------------------------	------------	-------------	------------------	-------------

FUND BALANCE - ENDING	\$0	----	\$126,454	----
------------------------------	------------	-------------	------------------	-------------

Fund Balance Calculation

Reserve	\$78,307
Revenue	\$3
Capitalized Interest	\$48,144
Total Series 2021 Funds Available	\$126,454

INDIGO COMMUNITY DEVELOPMENT DISTRICT

CAPITAL PROJECTS FUND

Series 1999A

Statement of Revenues & Expenditures

As of May 31, 2022

	Capital Projects Budget	Prorated Budget 5/31/22	Actual 5/31/22	Variance
<u>REVENUES:</u>				
Interest Income	\$0	\$0	\$5	\$5
TOTAL REVENUES	\$0	\$0	\$5	\$5
<u>EXPENDITURES:</u>				
Capital Outlay	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0
EXCESS REVENUES (EXPENDITURES)	\$0	\$0	\$5	\$5
FUND BALANCE - BEGINNING	\$0	----	\$148,233	----
FUND BALANCE - ENDING	\$0	----	\$148,238	----

INDIGO COMMUNITY DEVELOPMENT DISTRICT

CAPITAL PROJECTS FUND

Series 2021

Statement of Revenues & Expenditures

As of May 31, 2022

	Capital Projects Budget	Prorated Budget 5/31/22	Actual 5/31/22	Variance
<u>REVENUES:</u>				
Interest	\$0	\$0	\$74	\$74
TOTAL REVENUES	\$0	\$0	\$74	\$74
<u>EXPENDITURES:</u>				
Capital Outlay	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0
EXCESS REVENUES (EXPENDITURES)	\$0	\$0	\$74	\$74
<u>OTHER SOURCES/(USES)</u>				
Transfer In/(Out)	\$0	\$0	\$2	\$2
OTHER SOURCES/(USES)	\$0	\$0	\$2	\$2
EXCESS REVENUES/ (EXPENDITURES) AND OTHER SO	\$0	\$0	\$76	\$76
FUND BALANCE - BEGINNING	\$0	----	\$2,470,228	----
FUND BALANCE - ENDING	\$0	----	\$2,470,304	----

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	\$84,646	\$22,633	\$710	\$59,082	\$91,145	\$0	\$0	\$0	\$0	\$500,773
Assessments - Prepayments	\$0	\$0	\$0	\$125	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$125
City of Daytona Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest Income	\$159	\$160	\$204	\$227	\$221	\$459	\$688	\$9	\$0	\$0	\$0	\$0	\$2,127
TOTAL REVENUES	\$159	\$33,464	\$209,456	\$84,998	\$22,854	\$1,170	\$59,770	\$91,154	\$0	\$0	\$0	\$0	\$503,024

EXPENDITURES:

ADMINISTRATIVE:

Supervisor Fees	\$0	\$800	\$0	\$600	\$0	\$800	\$0	\$1,000	\$0	\$0	\$0	\$0	\$3,200
FICA Expense	\$0	\$61	\$0	\$46	\$0	\$61	\$0	\$77	\$0	\$0	\$0	\$0	\$245
Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$10,824	\$4,024	\$0	\$0	\$0	\$0	\$14,847
Attorney	\$319	\$441	\$0	\$2,108	\$618	\$5,270	\$703	\$0	\$0	\$0	\$0	\$0	\$9,458
Annual Audit	\$0	\$0	\$500	\$0	\$1,000	\$4,600	\$0	\$0	\$0	\$0	\$0	\$0	\$6,100
Arbitrage	\$0	\$0	\$900	\$0	\$0	\$450	\$0	\$0	\$0	\$0	\$0	\$0	\$1,350
Trustee	\$0	\$0	\$0	\$4,089	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,089
Dissemination Agent	\$550	\$550	\$550	\$550	\$550	\$550	\$800	\$550	\$0	\$0	\$0	\$0	\$4,650
Special Assessment Roll Preparation	\$20,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,000
Management Fees	\$4,708	\$4,708	\$4,708	\$4,708	\$4,708	\$4,708	\$4,708	\$4,708	\$0	\$0	\$0	\$0	\$37,667
Information Technology	\$233	\$233	\$233	\$233	\$233	\$233	\$233	\$233	\$0	\$0	\$0	\$0	\$1,867
Website Administration	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$0	\$0	\$0	\$0	\$800
Telephone	\$4	\$40	\$0	\$26	\$0	\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$93
Postage	\$17	\$17	\$4	\$48	\$2	\$10	\$3	\$0	\$0	\$0	\$0	\$0	\$100
Insurance	\$21,701	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21,701
Printing & Binding	\$433	\$11	\$193	\$4	\$48	\$30	\$55	\$1	\$0	\$0	\$0	\$0	\$775
Legal Advertising	\$2,563	\$5,131	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,694
Other Current Charges	\$56	\$68	\$75	\$54	\$51	\$55	\$54	\$139	\$0	\$0	\$0	\$0	\$552
Office Supplies	\$20	\$1	\$32	\$0	\$20	\$1	\$20	\$0	\$0	\$0	\$0	\$0	\$95
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	\$500	\$500	\$500	\$500	\$500	\$0	\$0	\$0	\$0	\$4,000
TOTAL ADMINISTRATIVE	\$51,379	\$13,326	\$7,796	\$13,067	\$7,831	\$17,392	\$18,001	\$11,331	\$0	\$0	\$0	\$0	\$140,123

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	\$4,200	\$4,200	\$4,200	\$4,200	\$4,200	\$0	\$0	\$0	\$0	\$33,600
Landscape Contingency	\$225	\$0	\$0	\$0	\$0	\$0	\$1,060	\$865	\$0	\$0	\$0	\$0	\$2,150
Irrigation Repairs & Maintenance	\$0	\$21,079	\$563	\$640	\$0	\$0	\$0	\$2,035	\$0	\$0	\$0	\$0	\$24,316
Mowing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lakes	\$755	\$408	\$408	\$408	\$408	\$429	\$429	\$429	\$0	\$0	\$0	\$0	\$3,675
Plant Replacement & Annuals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities	\$1,268	\$2,452	\$916	\$1,212	\$0	\$1,644	\$0	\$1,288	\$0	\$0	\$0	\$0	\$8,781
Repairs	\$227	\$85	\$1,639	\$75	\$75	\$85	\$0	\$974	\$0	\$0	\$0	\$0	\$3,159
Miscellaneous	\$164	\$205	\$205	\$205	\$205	\$205	\$205	\$205	\$0	\$0	\$0	\$0	\$1,600
OPERATING EXPENSES I-95	\$6,839	\$28,429	\$7,931	\$6,740	\$4,889	\$6,563	\$5,894	\$9,997	\$0	\$0	\$0	\$0	\$77,281

Operating Expenses Community Wide

	October	November	December	January	February	March	April	May	June	July	August	September	Total
Site Manager	\$2,650	\$2,650	\$2,650	\$2,650	\$2,650	\$2,650	\$2,650	\$2,650	\$0	\$0	\$0	\$0	\$21,200
Landscape Maintenance	\$34,907	\$34,907	\$34,907	\$36,807	\$36,807	\$36,807	\$36,807	\$36,807	\$0	\$0	\$0	\$0	\$288,756
Landscape Contingency	\$1,037	\$3,698	\$525	\$1,225	\$680	\$525	\$525	\$2,104	\$0	\$0	\$0	\$0	\$10,319
Irrigation Repairs & Maintenance	\$3,374	\$3,771	\$11,141	\$4,367	\$4,526	\$1,902	\$922	\$1,362	\$0	\$0	\$0	\$0	\$31,363
Lakes	\$3,163	\$3,258	\$3,258	\$3,258	\$3,258	\$3,421	\$3,421	\$3,421	\$0	\$0	\$0	\$0	\$26,457
Plant Replacement & Annuals	\$0	\$358	\$1,354	\$4,261	\$0	\$4,852	\$723	\$5,015	\$0	\$0	\$0	\$0	\$16,563
Utilities	\$2,308	\$2,401	\$2,855	\$3,242	\$3,144	\$3,258	\$2,933	\$2,787	\$0	\$0	\$0	\$0	\$22,928
Repairs	\$16,720	\$3,884	\$755	\$3,279	\$1,063	\$4,469	\$529	\$4,673	\$0	\$0	\$0	\$0	\$35,373
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	\$631	\$205	\$205	\$205	\$205	\$0	\$0	\$0	\$0	\$3,352
Conservation Easement Maintenance	\$3,986	\$3,986	\$3,986	\$3,986	\$3,986	\$3,986	\$3,986	\$3,986	\$0	\$0	\$0	\$0	\$31,888
Tree Trimming	\$3,600	\$3,600	\$3,600	\$3,600	\$3,600	\$3,600	\$3,600	\$3,600	\$0	\$0	\$0	\$0	\$28,800
Pressure Washing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,045	\$0	\$0	\$0	\$0	\$3,045
OPERATING EXPENSES COMMUNITY WIDE	\$71,908	\$62,718	\$66,562	\$67,306	\$59,919	\$65,675	\$56,300	\$69,654	\$0	\$0	\$0	\$0	\$520,043

TOTAL EXPENDITURES

	\$130,126	\$104,473	\$82,289	\$87,113	\$72,639	\$89,631	\$80,195	\$90,982	\$0	\$0	\$0	\$0	\$737,447
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EXCESS REVENUES/ (EXPENDITURES)

	(\$129,967)	(\$71,009)	\$127,167	(\$2,115)	(\$49,785)	(\$88,461)	(\$20,424)	\$172	\$0	\$0	\$0	\$0	(\$234,423)
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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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[illegible]

PERCENT COLLECTED	86.62%	98.87%	90.29%	48.91%	81.24%
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LENNAR CORPORATION	\$46,337.09	\$11,992.04	\$10,834.96	\$23,510.09
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DATE RECEIVED	CHECK NO.	NET ASSESSED	AMOUNT RECEIVED	GENERAL FUND	SERIES 1999C	SERIES 2005A
1/6/22	1699221	\$ 46,337.09	\$ 46,337.09	\$ 11,992.04	\$ 10,834.96	\$ 23,510.09
			\$ 46,337.09	\$ 11,992.04	\$ 10,834.96	\$ 23,510.09