INDIGO COMMUNITY DEVELOPMENT DISTRICT

NOVEMBER 20, 2024

AGENDA PACKAGE



Indigo Community Development District

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

November 13, 2024

Board of Supervisors
Indigo Community Development District
Call In # 1-877-304-9269 Code 2811728

Dear Board Members:

The Indigo Community Development District Board of Supervisors Meeting is scheduled to be held on Wednesday, November 20, 2024 at 1:00 p.m. at the Fairfield by Marriott Daytona Beach, 1820 Checkered Flag Boulevard, Daytona Beach, Florida 32114. Following is the agenda for the meeting:

- I. Roll Call
- II. Public Comment (Limited to 3 minutes per person)
- III. Organizational Matters
 - A. Oath of Office for Newly Elected Supervisors
 - B. Acceptance of Resignation from John McCarthy
 - C. Consideration of Appointing a New Supervisor to Fill the Vacancy
 - D. Oath of Office for Newly Appointed Supervisor
 - E. Consideration of Resolution 2025-01, Designating Officers
- IV. Presentation by National Stormwater Trust
- V. Approval of the Minutes of the September 25, 2024 Meeting
- VI. Acceptance of the Fiscal Year 2023 Audit Report
- VII. Ratification of Requisition No. 1
- VIII. Consideration of Proposal from Beemats for the Floating Wetlands
 - IX. Consideration of Settlement Agreement
 - X. Consideration of Updated Agreement with GMS for District Management Services

- XI. Staff Reports
 - A. District Counsel
 - B. District Engineer Acceptance of the 2024 Public Facilities Report
 - C. District Manager
 - D. Field Operations Manager
- XII. Financial Statements
- XIII. Check Register
- XIV. Supervisors' Requests and Public Comment (Limited to 3 minutes per person)
- XV. Next Scheduled Meeting Wednesday, January 22, 2025 at 1:00 p.m. at the Fairfield by Marriott Daytona Beach, 1820 Checkered Flag Boulevard, Daytona Beach, Florida
- XVI. Adjournment





RESOLUTION 2025-01

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.	Jeremy LeBrun	is appointed Secretary and Treasurer.
		is appointed Assistant Secretary.
		is appointed Assistant Secretary.
		is appointed Assistant Secretary.
Darrin Mossi	ng, Jim Oliver, Marilee Giles & Daniel Lau	is appointed Assistant Treasurer.
Darrin Mossi	ng, Jim Oliver, Marilee Giles & Daniel Lau	ghlin is appointed Assistant Secretary.
SECTION 4.	This Resolution shall become	effective immediately upon its adoption.
PASSED AN	D ADOPTED THIS 20TH DA	AY OF NOVEMBER, 2024.
ATTEST		INDIGO COMMUNITY DEVELOPMENT DISTRICT
Secretary/Assistant Se	ecretary	Chairman/Vice Chairman



MINUTES OF MEETING INDIGO COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Indigo Community Development District was held Wednesday, September 25, 2024 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
Kevin Kilian	Assistant Secretary
Ken Workowski	Assistant Secretary
Ron Brown	Assistant Secretary

Also Present were:

Jeremy LeBrun District Manager

Katie Buchanan District Counsel by telephone Kurt von der Osten Field Operations Manager

Jamie Rountree Team Rountree

Several Residents

FIRST ORDER OF BUSINESS Roll Call

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

SECOND ORDER OF BUSINESS Public Comments

Mr. Shackelford asked has there been any movement on the alternate system of cleaning the water in the ponds so we can get rid of the floating islands?

Mr. LeBrun stated the engineer may be joining us and if not, I will report on that under his report.

THIRD OF BUSINESS

Presentation Regarding the LPGA Boulevard and I-95 Projects

Mr. Muchuruza of HDR, Inc. gave a presentation on the LPGA Boulevard improvements from U.S. 92 to Williams Boulevard that included the I-95 interchange at LPGA Boulevard.

FOURTH ORDER OF BUSINESS

Approval of the Minutes of the July 17, 2024 Meeting

On MOTION by Mr. Kilian seconded by Mr. McCommon with all in favor the minutes of the July 17, 2024 meeting were approved as presented.

FIFTH ORDER OF BUSINESS Consideration of Proposal for Holiday Lighting

Mr. LeBrun stated we didn't include this in the budget as a separate line item. We increased assessments and only had those things that were required for the district and this would have to be funded from other line items that are underspent for the year or from the carry forward.

Mr. von der Osten stated it can be scaled back if you want to approve a not to exceed amount.

Mr. LeBrun stated we have \$28,000 in the budget for sod replacement and to date nothing has been spent on that item.

Mr. Rountree stated that is the third phase of the sod that we haven't done yet. The likelihood of me getting that installed before the end of the fiscal year is going to be tough.

Mr. von der Osten stated the fiscal year ends September 30th and it looks like several things are going to come in under budget especially engineering.

On MOTION by Mr. Kilian seconded by Mr. Brown with all in favor the proposal from TPC Lighting LLC was approved in an amount not to exceed \$15,000 and if it goes above that approved amount the chair and vice chair were authorized to negotiate the final price.

SIXTH ORDER OF BUSINESS

Consideration of Addendum to Landscape Maintenance Agreement

Mr. LeBrun stated this addendum to the landscape maintenance agreement renews it for the upcoming fiscal year and has the option for the board to renew yearly for the next four years then we will do the public bid process again.

> On MOTION by Mr. Brown seconded by Mr. Kilian with all in favor the first amendment to the landscape and irrigation maintenance services agreement with Team Rountree, Inc. was approved.

SEVENTH ORDER OF BUSINESS

Consideration of Resolution 2024-07 Designating Officers

Mr. LeBrun stated this is on the agenda because John wanted to step back as chair and thought someone else may want to take on the role.

On MOTION by Mr. Brown seconded by Mr. Workowski with all in favor Resolution 2024-07 was approved indicating Mr. McCommon as chair, Mr. Kilian as vice chair, the remaining supervisors as assistant secretaries and all other officers remaining the same.

EIGHTH ORDER OF BUSINESS

Staff Reports

A. District Counsel

Ms. Buchanan stated between board meetings Lennar's counsel approached the district in trying to clean up some property boundary issues. There is a piece of property that Lennar wants the district to dedicate to them via quit claim deed. From my review it doesn't appear that the district ever intended to own it. It may be something that got incorrectly platted. I don't believe it has any district improvements within the boundaries of the property, but I would like to know if you are comfortable designating a board member to work with me to make sure that we get all the questions answered that you may have, but allows us to move forward.

Mr. von der Osten stated it is along Grand Champions Boulevard where the road meets Royal County. It is a small sliver of right of way that is interrupted. It is basically an error on the plat when it was dedicated. It interrupts our maintenance on the roadway. It is a continuity factor along the roadway for irrigation, lighting and whatnot. It is probably 100 feet.

On MOTION by Mr. Brown seconded by Mr. McCommon with all in favor Mr. Workowski was authorized to work with staff on a quit claim deed relating to right of way.

B. District Engineer – Consideration of Proposal to Prepare an Updated Public Facilities Report

Mr. LeBrun stated there was a question on the status of the floating islands. Basically, all the avenues that he explored thus far are not going to work, they involve having to use those floating islands or there was other engineering difficulties that wouldn't allow for a total change to the system. He has hit a roadblock. He is still looking for other alternatives. We are trying to

find another vendor that can service those, maybe at a lower cost, maybe at a higher frequency to find a way to lower the expense of the maintenance of the floating islands. At this time the engineer has not found a way to retrofit or anything that would make sense to take out the need for those. He is looking at all the permits and he looked at changing out the filter media, but you would still be required to use those mats. He is looking at ways to lower those maintenance expenses.

I have a proposal to update the public facilities report that is due every seven years.

On MOTION by Mr. Kilian seconded by Mr. Workowski with all in favor the proposal to update the public facilities report in the amount of \$7,350 was approved.

C. District Manage

There being none, the next item followed.

D. Field Operational Manager

Mr. von der Osten stated on the mats, we are scheduled to be harvesting next week. I did talk to the owner of that company about aesthetically what he can do.

Mr. Kilian asked are they doing it twice a year?

Mr. von der Osten stated they are doing it three times a year.

Mr. Kilian asked is decreasing the frequency and the cost even an option? If they are doing three, can they do twice a year?

Mr. McCommon stated the question is, are they functional without doing it.

Mr. von der Osten stated I would have to discuss that.

Mr. Killian asked do we have a contract for a particular period of time?

Mr. von der Osten stated it is under a warranty but that is about to end and we just received a proposal to take over and start paying for the maintenance. They are going to try to get more of the weeds under control. They have to harvest it and test them and supply the results to the water management district.

Mr. Kilian asked where are we on the maps for the ownership of the lakes?

Mr. von der Osten stated I did stop and pick up a printed copy on the way here. It is not where we want it but I do have a copy I can show you. By the next meeting it should be complete and we can put it on the wall with a projector.

Mr. Kilian stated Kurt and I have talked about this, at the intersection of LPGA and Tournament by the apartments the maintenance that the owners/developer whoever is responsible is horrible. They have weeds by the roadside that were literally 5-feet high, they put in new sod four months ago and I don't think they ever cut it. Someone ran a mower over it a week or so ago, but it looks horrible. Kurt said we don't own it but they are part of the CDD. Is there anything we can do to about that? The retention pond is full of trash from the construction. I'm not sure what can be done.

Mr. von der Osten stated that lake is owned by the Tymber Creek Property Owners Association. That area is not part of the master homeowner's association but it also is not district property.

Mr. LeBrun stated one of us can reach out to them first and if they are not receptive then we can go the code enforcement route.

NINTH ORDER OF BUSINESS

Approval of Check Register

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

TENTH ORDER OF BUSINESS

Financial Statements as of September 30, 2024

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

ELEVENTH ORDER OF BUSINESS Supervisors Requests and Public Comments

Mr. Shackleford stated the reason you have this section by Royal County you are looking at for Christmas lights is because Lennar paid for it last year. This year they decided they don't want to pay for it anymore even though they still have their sales office right there. I suggest don't take it into Royal County as far as they did and make it look like they paid for this. Do something at the intersection.

Ms. Dipper stated on page 5 of your agenda it says the O&M budget went up about 4% and the assessment went up 5%. Why is that?

Mr. Kilian stated we talked about this at the last meeting it is because in prior years we had a surplus in our budget that we used to offset the increases. We ran out of surplus.

Ms. Dipper stated at the point where they do the widening all the stormwater will have to be looked at because they are encroaching on the wetlands that now holds water when it rains. Even with the apartments getting built our ponds are getting higher. When this all comes to be in 2030, who is going to be working with St. Johns because the two big ponds will be affected? Lennar owns the ponds, we are being assessed for these ponds for maintenance for the next 20 years and why are you assessing me for something that may not be there in five years? When we go into these major projects what groups look into this because FDOT is doing their planning now?

Mr. McCommon stated if they eliminate a retention pond, St. Johns would be involved in that.

Mr. Kilian stated none of that is going to happen without the state and everybody involved.

Mr. Brown stated it will be more than one group, it will be St. Johns, the county commission, the county. There will be a group of people making a lot of decisions about all the things you are talking about.

Mr. LeBrun stated the CDD would only be involved if they were impacting CDD property. The people that were here are probably your best contacts of the project going forward. They came as a courtesy to share the information. This board isn't necessarily making any of those decisions.

Mr. Kilian stated they were talking about trying to get it moved from the county right of way to the state.

Mr. von der Osten stated the road will no longer be a county road. FDOT has a community contact person, a point person on the project and that is who you go to with questions like this.

TWELFTH ORDER OF BUSINESS

Next Scheduled Meeting – November 20, 2024 at 1:00 p.m. at the Fairfield by Marriott Daytona Beach, 1820 Checkered Flag Boulevard, Daytona Beach, Florida

Mr. LeBrun stated the next scheduled meeting is November 20, 2024 at 1:00 p.m. in the same location.

On MOTION by Mr. Kilian seconded by Mr. Brown with all in favor the meeting adjourned at 2:34 p.m.

September 25, 2024	Indigo Community Development Distri
Secretary/Assistant Secretary	Chairman/Vice Chairman



Indigo Community Development District

ANNUAL FINANCIAL REPORT

September 30, 2023

Indigo Community Development District

ANNUAL FINANCIAL REPORT

September 30, 2023

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Certified Public Accountants PL

600 Citrus Avenue Suite 200 Fort Pierce, Florida 34950

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

REPORT OF INDEPENDENT AUDITORS

To the Board of Supervisors Indigo Community Development District Volusia County, Florida

Report on Audit of the Financial Statements

Opinion

We have audited the financial statements of the governmental activities and each major fund of Indigo Community Development District (the "District"), as of and for the year ended September 30, 2023, and the related notes to financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Indigo Community Development District as of September 30, 2023, and the respective changes in financial position and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS), and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Member FICPA



To the Board of Supervisors Indigo Community Development District

In preparing the financial statements, management is required to evaluate 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 one year beyond the financial statement date, including currently known information that may raise substantial doubt thereafter.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives 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 GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. 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. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and Government Auditing Standards, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether
 due to fraud or error, and design and perform audit procedures responsive to those risks.
 Such procedures include examining on a test basis, evidence regarding the amounts and
 disclosures in the financial statements.
- 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. Accordingly,
 no such opinion is expressed.
- 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.
- Conclude whether, in our judgement, 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 a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.



To the Board of Supervisors Indigo Community Development District

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the *Governmental Accounting Standards Board* who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated November 5, 2024 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations and contracts.

The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Indigo Community Development District's internal control over financial reporting and compliance.

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

Fort Pierce, Florida

November 5, 2024

Management's discussion and analysis of Indigo Community Development District (the "District") financial performance provides an objective and easily readable analysis of the District's financial activities. The analysis provides summary financial information for the District and should be read in conjunction with the District's financial statements.

OVERVIEW OF THE FINANCIAL STATEMENTS

The District's basic financial statements comprise three components; 1) Government-wide financial statements, 2) Fund financial statements, and 3) Notes to financial statements. The Government-wide financial statements present an overall picture of the District's financial position and results of operations. The Fund financial statements present financial information for the District's major funds. The Notes to financial statements provide additional information concerning the District's finances.

The Government-wide financial statements are the **statement of net position** and the **statement of activities**. These statements use accounting methods similar to those used by private-sector companies. Emphasis is placed on the net position of governmental activities and the change in net position. Governmental activities are primarily supported by special assessments.

The **statement of net position** presents information on all assets and liabilities of the District, with the difference between assets and liabilities reported as net position. Net position are reported in three categories; 1) net investment in capital assets, 2) restricted, and 3) unrestricted. Assets, liabilities, and net position are reported for all Governmental activities.

The **statement of activities** presents information on all revenues and expenses of the District and the change in net position. Expenses are reported by major function and program revenues relating to those functions are reported, providing the net cost of all functions provided by the District. To assist in understanding the District's operations, expenses have been reported as governmental activities. Governmental activities financed by the District include general government, physical environment and debt service.

Fund financial statements present financial information for governmental funds. These statements provide financial information for the major funds of the District. Governmental fund financial statements provide information on the current assets and liabilities of the funds, changes in current financial resources (revenues and expenditures), and current available resources.

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Fund financial statements include a balance sheet and a statement of revenues, expenditures and changes in fund balances for all governmental funds. A statement of revenues, expenditures, and changes in fund balances – budget and actual is provided for the District's General Fund. Fund financial statements provide more detailed information about the District's activities. Individual funds are established by the District to track revenues that are restricted to certain uses or to comply with legal requirements.

The government-wide financial statements and the fund financial statements provide different pictures of the District. The government-wide financial statements provide an overall picture of the District's financial standing. These statements are comparable to private-sector companies and give a good understanding of the District's overall financial health and how the District paid for the various activities, or functions, provided by the District. All assets of the District, including capital assets are reported in the **statement of net position**. All liabilities, including principal outstanding on bonds are included. The **statement of activities** includes depreciation on all long-lived assets of the District, but transactions between the different functions of the District have been eliminated in order to avoid "doubling up" the revenues and expenses. The fund financial statements provide a picture of the major funds of the District. In the case of governmental activities, outlays for long lived assets are reported as expenditures and long-term liabilities, such as general obligation bonds, are not included in the fund financial statements. To provide a link from the fund financial statements to the government-wide financial statements, a reconciliation is provided from the fund financial statements to the government-wide financial statements.

Notes to financial statements provide additional detail concerning the financial activities and financial balances of the District. Additional information about the accounting practices of the District, investments of the District, capital assets and long-term debt are some of the items included in the *notes to financial statements*.

Financial Highlights

The following are the highlights of financial activity for the year ended September 30, 2023.

- ♦ The District's total liabilities exceeded total assets by \$(4,284,587) (net position). Unrestricted net position for Governmental Activities was \$(2,327,539). Net investment in capital assets was \$(2,112,495). Restricted net position was \$155,447.
- ♦ Governmental activities revenues totaled \$1,840,454 while governmental activities expenses totaled \$2,557,021.

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Financial Analysis of the District

The following schedule provides a summary of the assets, liabilities and net position of the District and is presented by category for comparison purposes.

Net Position

	Governmental Activities				
	2023	2022			
Current assets	\$ 1,216,427	\$ 1,916,029			
Restricted assets	3,464,425	5,691,379			
Capital assets	7,397,951	7,671,555			
Total Assets	12,078,803	15,278,963			
Current liabilities	7,249,745	6,565,057			
Non-current liabilities	9,113,645_	12,281,926			
Total Liabilities	16,363,390	18,846,983			
Net investment in capital assets	(2,112,495)	48,855			
Restricted net position	155,447	148,399			
Net position - unrestricted	(2,327,539)	(3,765,274)			
Total Net Position	\$ (4,284,587)	\$ (3,568,020)			

The decrease in current assets is related to expenditures exceeding revenues in the General Fund in the current year.

The decrease in capital assets is the result of current year depreciation.

The decrease in restricted assets and non-current liabilities is related to prepayments in the current year.

The increase in current liabilities is related to the increases in matured interest and matured bonds payable in the current year.

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

<u>Financial Analysis of the District</u> (Continued)

The following schedule provides a summary of the changes in net position of the District and is presented by category for comparison purposes.

Change In Net Position

	Governmental Activities				
	2023	2022			
Program Revenues					
Charges for services	\$ 1,581,735	\$ 4,652,740			
Grants and contributions	-	2,437,818			
General Revenues					
Investment earnings	249,944	24,902			
Miscellaneous revenues	8,775	8,775			
Total Revenues	1,840,454	7,124,235			
Expenses					
General government	169,792	178,364			
Physical environment	1,441,953	1,233,089			
Interest and other charges	945,276	984,799			
Total Expenses	2,557,021	2,396,252			
Change in Net Position	(716,567)	4,727,983			
Change in Net i Osition	(710,307)	4,727,903			
Net Position - Beginning of Year	(3,568,020)	(8,296,003)			
Net Position - End of Year	\$ (4,284,587)	\$ (3,568,020)			

The decrease in charges for services is related to the prepayments and settlements received in the prior year.

The decrease in grants and contributions is related to the capital additions in the prior year.

The increase in physical environment is related to the increase in hurricane and landscape expenses in the current year.

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Capital Assets Activity

The following schedule provides a summary of the District's capital assets as of September 30, 2023 and 2022.

	Governmental Activities					
Description	2023	2022				
Land	\$ 2,507,717	\$ 2,507,717				
Construction in progress	4,621,732	4,621,732				
Improvements	1,872,969	1,872,969				
Infrastructure	3,242,014	3,242,014				
Accumulated depreciation	(4,846,481)	(4,572,877)				
Total Capital Assats (Not)	¢ 7.207.051	Ф 7 671 <u>Б</u> ББ				
Total Capital Assets (Net)	\$ 7,397,951	\$ 7,671,555				

The activity for the year consisted of \$273,604 in depreciation.

General Fund Budgetary Highlights

Actual governmental expenditures were less than final budgeted amounts primarily due to lower irrigation and maintenance expenditures than were anticipated.

The September 30, 2023 budget was amended for hurricane and landscape expenditures that were more than originally anticipated.

Debt Management

Governmental Activities debt includes the following:

- In December 1999, the District issued \$980,000 Capital Improvement Revenue Bonds, Series 1999A, \$6,825,000 Capital Improvement Revenue Bonds, Series 1999B and \$8,515,000 Capital Improvement Revenue Bonds, Series 1999C. These bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the District. The balance outstanding at September 30, 2023 was \$435,000 for the A bond, and \$4,065,000 for the C bond.
- ♦ In February 2005, the District issued \$14,710,000 Capital Improvement Revenue Bonds, Series 2005. The bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the District. The balance outstanding at September 30, 2023 was \$2,515,000.
- ♦ In September 2021, the District issued \$2,815,000 Capital Improvement Revenue Bonds, Series 2021. The bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the District. The balance outstanding at September 30, 2023 was \$2,755,000.

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Economic Factors and Next Year's Budget

The District does not expect any economic factors to have any significant effect on the financial position or results of operations of the District in fiscal year 2024.

Request for Information

The financial report is designed to provide a general overview of Indigo Community Development District finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Indigo Community Development District, Governmental Management Services-CF, LLC, 219 East Livingston Street, Orlando, Florida 32801.

Indigo Community Development District STATEMENT OF NET POSITION September 30, 2023

	Governmental Activities
ASSETS	
Current Assets	
Cash	\$ 293,846
Investments	891,995
Prepaid items	30,586
Total Current Assets	1,216,427
Non-current Assets	
Restricted assets	
Investments	3,464,425
Capital assets, not being depreciated	
Land	2,507,717
Construction in progress	4,621,732
Capital assets, being depreciated	
Infrastructure	3,242,014
Improvements	1,872,969
Less: accumulated depreciation	(4,846,481)
Total Non-current Assets	10,862,376
Total Assets	12,078,803
LIABILITIES	
Current Liabilities	
Accounts payable and accrued expenses	21,721
Accrued interest	288,630
Matured principal payable	3,550,000
Matured interest payable	2,719,394
Bonds payable - current portion	670,000
Total Current Liabilities	7,249,745
Non-current liabilities	
Bonds payable, net	9,113,645
Total Liabilities	16,363,390
N== 500(=10)	
NET POSITION	,
Net investment in capital assets	(2,112,495)
Restricted capital projects	155,447
Unrestricted	(2,327,539)
Total Net Position	\$ (4,284,587)

Indigo Community Development District STATEMENT OF ACTIVITIES For the Year Ended September 30, 2023

5	_	Revenues Revenues Charges for	Net (Expense) Revenues and Changes in Net Position Governmental
Functions/Programs	Expenses	Services	Activities
Governmental Activities General government Physical environment Interest and other charges Total Governmental Activities	\$ (169,792) (1,441,953) (945,276) \$ (2,557,021)	\$ 78,666 541,302 961,767 \$ 1,581,735	\$ (91,126) (900,651) 16,491 (975,286)
	General Revenue	s:	
	Miscellaneous R	evenues	8,775
	Investment earni	ings	249,944
	Total General	Revenues	258,719
	Change in	Net Position	(716,567)
	Net Position - Octo	ber 1, 2022	(3,568,020)
	Net Position - Sept	tember 30, 2023	\$ (4,284,587)

Indigo Community Development District BALANCE SHEET GOVERNMENTAL FUNDS September 30, 2023

ASSETS	General	Debt Service	Capital Projects	Total Governmental Funds	
Cash	\$ 293,846	\$ -	\$ -	\$ 293,846	
Investments	891,995	-	-	891,995	
Prepaid items	30,586	-	-	30,586	
Restricted assets					
Investments		3,308,978	155,447	3,464,425	
Total Assets	\$ 1,216,427	\$ 3,308,978	\$ 155,447	\$ 4,680,852	
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable and accrued expenses	\$ 21,721	\$ -	\$ -	\$ 21,721	
Due to other funds	-	-	-	-	
Matured principal payable	-	3,550,000	-	3,550,000	
Matured interest payable		2,719,394		2,719,394	
Total Liabilities	21,721	6,269,394		6,291,115	
FUND BALANCES Nonspendable					
Prepaids	30,586	-	-	30,586	
Restricted capital projects	-	-	155,447	155,447	
Unassigned	1,164,120	(2,960,416)		(1,796,296)	
Total Fund Balances	1,194,706	(2,960,416)	155,447	(1,610,263)	
Total Liabilities and Fund Balances	\$ 1,216,427	\$ 3,308,978	\$ 155,447	\$ 4,680,852	

Indigo Community Development District RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO NET POSITION OF GOVERNMENTAL ACTIVITIES September 30, 2023

Total Governmental Fund Balances

\$ (1,610,263)

Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets, consisting of land, \$2,507,717, construction in progress, \$4,621,732, improvements, \$1,872,969, and infrastructure, \$3,242,014, net of accumulated depreciation, \$(4,846,481), used in governmental activities are not current financial resources and therefore, are not reported at the fund level.

7,397,951

Long-term liabilities, including bonds payable, \$(9,770,000), less bond discount, net, \$53,550, and bond premium, net, \$(67,195), are not payable in the current period and, therefore, are not reported at the fund level.

(9,783,645)

Accrued interest expense for long-term debt is not a current financial use, and therefore, is not reported at the fund level.

(288,630)

Net Position of Governmental Activities

\$ (4,284,587)

Indigo Community Development District STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS

For the Year Ended September 30, 2023

	Gen	eral		Debt Service	Capital Projects	Total Governmenta Funds	al
Revenues							
Special assessments	\$ 61	19,968	\$	961,767	\$ -	\$ 1,581,735	5
Investment earnings	5	54,853		190,554	4,537	249,944	ļ
Miscellaneous revenues		8,775		-	 	8,775	5
Total Revenues	68	33,596		1,152,321	4,537	1,840,454	<u> </u>
Expenditures							
Current							
General government		89,792		-	-	169,792	<u> </u>
Physical environment	1,16	88,349		-	-	1,168,349)
Debt service							
Principal		-	;	3,200,000	-	3,200,000)
Interest		-	,	1,003,548	-	1,003,548	
Other				42,634	-	42,634	ŀ
Total Expenditures	1,33	88,141		4,246,182	-	5,584,323	<u>}</u>
Excess of revenues over/(under)							
expenditures	(65	54,545)	(;	3,093,861)	 4,537	(3,743,869	<u>})</u>
Other financing sources/(uses)							
Transfers in		-		-	2,511	2,511	
Transfers out				(2,511)	 	(2,511)
Total Other Financing Sources/(Uses)				(2,511)	2,511		
Net change in fund balances	(65	54,545)	(;	3,096,372)	7,048	(3,743,869))
Fund Balances - October 1, 2022	1,84	19,251		135,956	148,399	2,133,606	<u>}</u>
Fund Balances - September 30, 2023	\$ 1,19	94,706	\$ (2	2,960,416)	\$ 155,447	\$ (1,610,263	3)

Indigo Community Development District RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

For the Year Ended September 30, 2023

Net (Change in	Fund	Balances -	Total	Governmenta	I Funds
-------	-----------	------	------------	-------	-------------	---------

\$ (3,743,869)

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation. This is the amount of depreciation in the current year.

(273,604)

Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.

3,200,000

Governmental funds report bond discounts and premiums as an other financing sources/(uses) as expenditures. However, in the Statement of Activities, the cost is amortized as interest. This is the amount of amortization in the current year.

(1,719)

In the Statement of Activities, interest is accrued on outstanding bonds; whereas in governmental funds, interest expenditures are reported when due. This is the net amount between the prior year and the current year accruals.

102,625

Change in Net Position of Governmental Activities

\$ (716,567)

Indigo Community Development District STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL GENERAL FUND

For the Year Ended September 30, 2023

				Variance With Final Budget
	Original	Final		Positive
	Budget	Budget	Actual	(Negative)
Revenues				
Special assessments	\$ 653,640	\$ 653,640	\$ 619,968	\$ (33,672)
Investment earnings	3,000	54,853	54,853	-
Miscellaneous revenues	8,100	8,775	8,775	-
Total Revenues	664,740	717,268	683,596	(33,672)
Expenditures				
Current				
General government	194,918	177,701	169,792	7,909
Physical environment	981,591	1,193,467	1,168,349	25,118
Total Expenditures	1,176,509	1,371,168	1,338,141	33,027
Excess of revenues over/(under)				
expenditures	(511,769)	(653,900)	(654,545)	(645)
Net change in fund balances	(511,769)	(653,900)	(654,545)	(645)
Fund Balances - October 1, 2022	511,769	653,900	1,849,251	1,195,351
Fund Balances - September 30, 2023	\$ -	\$ -	\$1,194,706	\$ 1,194,706

Indigo Community Development District NOTES TO FINANCIAL STATEMENTS September 30, 2023

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Indigo Community Development District (the "District") have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The District's more significant accounting policies are described below.

1. Reporting Entity

The District was established on January 3, 1995 by Rule 42U-1.001-1.003, Florida Administrative Code of the Florida Land and Adjudicatory Commission. The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of the infrastructure necessary for community development within its jurisdiction. The District is governed by a five-member Board of Supervisors, who are elected for terms of four years. The District operates within the criteria established by Chapter 190, Florida Statutes. The Board has the responsibility for assessing and levying assessments, approving budgets, exercising control over facilities and properties, controlling the use of funds generated by the District, approving the hiring and firing of key personnel, and financing improvements.

The reporting entity for the District includes all functions of government in which the District's Board exercises oversight responsibility. Oversight responsibility includes, but is not limited to, financial interdependency, designation of management, significant ability to influence operations and accountability for fiscal matters. As required by GAAP, these financial statements present the Indigo Community Development District (the primary government) as a stand-alone government.

Based upon the application of the above-mentioned criteria as set forth by the Governmental Accounting Standards Board, the District has identified no component units.

2. Measurement Focus and Basis of Accounting

The basic financial statements of the District are composed of the following:

- Government-wide financial statements
- Fund financial statements
- Notes to financial statements

Indigo Community Development District NOTES TO FINANCIAL STATEMENTS September 30, 2023

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

a. Government-wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Government-wide financial statements report all non-fiduciary information about the reporting government as a whole. These statements include the governmental activities of the primary government. The effect of interfund activity has been removed from these statements.

Governmental activities are supported by special assessments, miscellaneous revenues and interest. Program revenues include charges for services, and payments made by parties outside of the reporting government's citizenry if that money is restricted to a particular program. Program revenues are netted with program expenses in the statement of activities to present the net cost of each program.

Amounts paid to acquire capital assets are capitalized as assets, rather than reported as an expenditure. Proceeds of long-term debt are recorded as liabilities in the government-wide financial statements, rather than as an other financing source.

Amounts paid to reduce long-term indebtedness of the reporting government are reported as a reduction of the related liability, rather than as an expenditure.

b. Fund Financial Statements

The underlying accounting system of the District is organized and operated on the basis of separate funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Fund financial statements for the primary government's governmental funds are presented after the government-wide financial statements. These statements display information about major funds individually.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

b. Fund Financial Statements (Continued)

Governmental Funds

The District has implemented the Governmental Accounting Standards Board Statement 54 – Fund Balance Reporting and Governmental Fund Type Definitions. The Statement requires the fund balance for governmental funds to be reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

The District has various policies governing the fund balance classifications.

Nonspendable Fund Balance – This classification consists of amounts that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact.

Restricted Fund Balance – This classification includes amounts that can be spent only for specific purposes stipulated by the state constitution, external resource providers, or through enabling legislation.

Assigned Fund Balance – This classification consists of the Board of Supervisors' intent to be used for specific purposes, but are neither restricted nor committed. The assigned fund balances can also be assigned by the District's management company.

Unassigned Fund Balance – This classification is the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications. Unassigned fund balance is considered to be utilized first when expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

Fund Balance Spending Hierarchy – For all governmental funds except special revenue funds, when restricted, committed, assigned, and unassigned fund balances are combined in a fund, qualified expenditures are paid first from restricted or committed fund balance, as appropriate, then assigned and finally unassigned fund balances.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

b. Fund Financial Statements (Continued)

Governmental Funds (Continued)

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are considered to be available when they are collected within the current period or soon thereafter, to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. Interest associated with the current fiscal period is considered to be an accrual item and so has been recognized as revenue of the current fiscal period.

Under the current financial resources measurement focus, only current assets and current liabilities are generally included on the balance sheet. The reported fund balance is considered to be a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Because of their spending measurement focus, expenditure recognition for governmental fund types excludes amounts represented by non-current liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities.

Amounts expended to acquire capital assets are recorded as expenditures in the year that resources were expended, rather than as fund assets. The proceeds of long-term debt are recorded as an other financing source rather than as a fund liability.

Debt service expenditures are recorded only when payment is due.

3. Basis of Presentation

a. Governmental Major Funds

<u>General Fund</u> – The General Fund is the District's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3. Basis of Presentation (Continued)

a. Governmental Major Funds (Continued)

<u>Debt Service Fund</u> – Accounts for debt service requirements to retire certain capital improvement and revenue bonds which were used to finance the construction of District infrastructure improvements and finance certain additional improvements. The bond series is secured by a pledge of debt service special assessment revenues in any fiscal year related to the improvements. A lien is placed on all benefited land in relationship to the debt outstanding.

<u>Capital Projects Fund</u> – The Capital Project Fund accounts for the construction of infrastructure improvements within the boundaries of the District.

b. Non-current Governmental Assets/Liabilities

GASB Statement 34 requires that non-current governmental assets, such as land and buildings, and non-current governmental liabilities, such as special assessment bonds, be reported in the governmental activities column in the government-wide statement of net position.

4. Assets, Liabilities and Net Position or Equity

a. Cash and Investments

Florida Statutes require state and local governmental units to deposit monies with financial institutions classified as "Qualified Public Depositories," a multiple financial institution pool whereby groups of securities pledged by the various financial institutions provide common collateral from their deposits of public funds. This pool is provided as additional insurance to the federal depository insurance and allows for additional assessments against the member institutions, providing full insurance for public deposits.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Assets, Liabilities and Net Position or Equity (Continued)

a. Cash and Investments (Continued)

The District is authorized to invest in those financial instruments as established by Section 218.415. Florida Statutes. The authorized investments consist of:

- 1. Direct obligations of the United States Treasury;
- 2. The Local Government Surplus Funds Trust or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperative Act of 1969;
- 3. Interest-bearing time deposits or savings accounts in authorized qualified public depositories;
- 4. Securities and Exchange Commission, registered money market funds with the highest credit quality rating from a nationally recognized rating agency.

Cash equivalents include time deposits and certificates of deposit with original maturities of three months or less and held in a qualified public depository as defined by Florida Statute 280.02.

b. Restricted Net Position

Certain net position of the District are classified as restricted on the statement of net position because their use is limited either by law through constitutional provisions or enabling legislation; or by restrictions imposed externally by creditors. In a fund with both restricted and unrestricted net position, qualified expenses are considered to be paid first from restricted net position and then from unrestricted net position.

c. Capital Assets

Capital assets, which include land, construction in progress, improvements, and infrastructure, are reported in the applicable governmental activities column.

The District defines capital assets as assets with an initial individual cost of \$5,000 or more and an estimated useful life in excess of one year. The valuation basis for all assets is historical cost.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend its useful life are not capitalized.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Assets, Liabilities and Net Position or Equity (Continued)

c. Capital Assets (Continued)

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Depreciation of capital assets is computed and recorded by utilizing the straight-line method. Estimated useful lives of the various classes of depreciable capital assets are as follows:

Improvements 10-30 years Infrastructure 10-30 years

d. Unamortized Bond Discount/Premium

Bond discount/premium are presented on the government-wide financial statements. The costs are amortized over the life of the bonds using the straight-line method. For financial reporting, the unamortized bond discount/premium is netted against the applicable long-term debt.

e. Budgets

Budgets are prepared and adopted after public hearings for the governmental funds, pursuant to Chapter 190, Florida Statutes. The District utilizes the same basis of accounting for budgets as it does for revenues and expenditures in its various funds. The legal level of budgetary control is at the fund level. All budgeted appropriations lapse at year end. Formal budgets are adopted for the general and debt service funds. As a result, deficits in the budget variance columns of the accompanying financial statements may occur.

NOTE B - RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

1. Explanation of Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position

"Total fund balances" of the District's governmental funds, \$(1,610,263), differs from "net position" of governmental activities, \$(4,284,587), reported in the Statement of Net Position. This difference primarily results from the long-term economic focus of the Statement of Net Position versus the current financial resources focus of the governmental fund balance sheet. The effect of the differences is illustrated below.

NOTE B - RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (CONTINUED)

1. Explanation of Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position (Continued)

Capital related items

When capital assets (property, plant and equipment that are to be used in governmental activities) are purchased or constructed, the cost of those assets is reported as expenditures in governmental funds. However, the Statement of Net Position included those capital assets among the assets of the District as a whole.

Land	\$ 2,507,717
Construction in progress	4,621,732
Improvements	1,872,969
Infrastructure	3,242,014
Accumulated depreciation	 (4,846,481)
Total	\$ 7,397,951

Long-term liabilities applicable to the District's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities (both current and long-term) are reported in the Statement of Net Position. Balances at September 30, 2023 were:

Bonds payable	\$ (9,770,000)
Bond premium, net	(67,195)
Bond discount, net	 53,550
Total	\$ (9,783,645)

Accrued interest

Accrued liabilities in the Statement of Net Position differ from the amount reported in governmental funds due to accrued interest on bonds.

Accrued interest on bonds payable \$ (288,630)

NOTE B - RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (CONTINUED)

2. Explanation of Differences Between the Governmental Fund Operating Statements and the Statement of Activities

The "net change in fund balances" for government funds, \$(3,743,869), differs from the "change in net position" for governmental activities, \$(716,567), reported in the Statement of Activities. The differences arise primarily from the long-term economic focus of the Statement of Activities versus the current financial resources focus of the governmental funds. The effect of the differences is illustrated below.

Capital related items

When capital assets that are to be used in governmental activities are purchased or constructed, the resources expended for those assets are reported as expenditures in governmental funds. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation. As a result, fund balances decrease by the amount of financial resources expended, whereas net position decrease by the amount of depreciation charged for the year.

Depreciation \$ (273,604)

Long-term debt transactions

Repayments of bond principal are reported as an expenditure in the governmental funds and, thus, have the effect of reducing fund balance because current financial resources have been used.

Debt principal payments	\$ 3,200,000
Bond discount/premium amortization	 (1,719)
Total	\$ 3.198.281

Some expenses reported in the Statement of Activities do not require the use of current financial resources, therefore, are not reported as expenditures in governmental funds.

Net change in accrued interest payable \$ 102,625

NOTE C - CASH AND INVESTMENTS

All deposits are held in qualified public depositories and are included on the accompanying balance sheet as cash and investments.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a formal deposit policy for custodial credit risk; however, they follow the provisions of Chapter 280, Florida Statutes regarding deposits and investments. As of September 30, 2023, the District's bank balance was \$332,581 and the carrying value was \$293,846. The District maintains all deposits in a qualified public depository in accordance with the provisions of Chapter 280, Florida Statutes, which means that all deposits are fully insured by Federal Depositors Insurance or collateralized under Chapter 280, Florida Statutes.

Investments

As of September 30, 2023, the District had the following investments and maturities:

Investment	Maturities	Fair Value	
U S Bank Money Market	N/A	\$	3,047,601
U S Bank Global Corporate Trust	N/A		729,561
Florida PRIME	35 days*		579,258
Total		\$	4,356,420

^{*}Maturity is a weighted average maturity.

The District categorizes its fair value measurement within the fair value hierarchy established by generally accepted accounting principles. The fair value is the price that would be received to sell an asset, or paid to transfer a liability, in an orderly transaction between market participants at the measurement date. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. The District uses a market approach in measuring fair value that uses prices and other relevant information generated by market transactions involving identical or similar assets, liabilities, or groups of assets and liabilities.

Assets or liabilities are classified into one of three levels. Level 1 is the most reliable and is based on quoted price for identical assets, or liabilities, in an active market. Level 2 uses significant other observable inputs when obtaining quoted prices for identical or similar assets, or liabilities, in markets that are not active. Level 3 is the least reliable and uses significant unobservable inputs that uses the best information available under the circumstances, which includes the District's own data in measuring unobservable inputs.

The investments in U S Bank Money Market and U S Bank Global Corporate Trust are level 1 assets.

NOTE C - CASH AND INVESTMENTS (CONTINUED)

Investments (Continued)

The District's investment policy allows management to invest funds in investments permitted under Section 218.415, Florida Statutes. The investment in Florida PRIME is measured at amortized cost. Florida PRIME has established policies and guidelines regarding participant transactions and the authority to limit or restrict withdrawals or impose a penalty for an early withdrawal. As of September 30, 2023, there were no redemption fees, maximum transaction amounts, or any other requirements that would limit daily access to 100 percent of the account value.

Interest Rate Risk

The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk

The District has no investment policy that would further limit its investment choices. As of September 30, 2023, the District's investment in Florida PRIME was rated AAAm by Standard & Poor's. The investments with U S Bank were not rated as of September 30, 2023.

Concentration of Credit Risk

The District places no limit on the amount it may invest in any one fund. The investments in U S Bank Money Market are 70% of the District's total investments, investments in U S Bank Global Corporate Trust are 17%, and the remaining investments in Florida PRIME are 13% of the District's total investments.

The types of deposits and investments and their level of risk exposure as of September 30, 2023 were typical of these items during the fiscal year then ended. The District considers any decline in fair value for certain investments to be temporary.

NOTE D - SPECIAL ASSESSMENT REVENUES

Assessments are non-ad valorem assessments on benefitted property within the District. Operating and Maintenance Assessments are based upon adopted budget and levied annually. Debt Service Assessments are levied when bonds are issued and collected annually. The District may collect assessments directly or utilize the uniform method of collection (Chapter 197.3632, Florida Statutes). Direct collected assessments are due as determined by annual assessment resolution adopted by the Board of Supervisors. Assessments collected under the uniform method are mailed by County Tax Collector on November 1 and due on or before March 31 of each year. Property owners may prepay a portion or all of the Debt Service Assessments on their property subject to various provisions in the bond documents.

Assessments and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period.

NOTE E - CAPITAL ASSETS

Capital Asset activity for the year ended September 30, 2023 was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental Activities:				
Capital assets, not being depreciated:				
Land	\$ 2,507,717	\$ -	\$ -	\$ 2,507,717
Construction in progress	4,621,732	-	-	4,621,732
Total Capital Assets, Not Depreciated	7,129,449			7,129,449
Capital assets, being depreciated: Improvements Infrastructure	1,872,969 3,242,014	<u>-</u>	<u>-</u>	1,872,969 3,242,014
Total Capital Assets, Being Depreciated	5,114,983	-	-	5,114,983
Less accumulated depreciation	(4,572,877)	(273,604)		(4,846,481)
Total Capital Assets Depreciated, Net	542,106	(273,604)		268,502
Governmental Activities Capital Assets	\$ 7,671,555	\$ (273,604)	\$ -	\$ 7,397,951

Depreciation of \$273,604 was charged to physical environment.

NOTE F - LONG-TERM DEBT

The following is a summary of activity for long-term debt of the District for the year ended September 30, 2023:

Long-term debt at October 1, 2022	\$	12,970,000
Principal payments		(3,200,000)
Long-term debt at September 30, 2023	<u>\$</u>	9,770,000
Capital Improvement Revenue Bonds		
\$980,000 Series 1999A Capital Improvement Revenue Bonds due in annual principal installments beginning May 2002. Interest at 7.00% is due May and November beginning May 2002. Current portion is \$40,000.	\$	435,000
\$8,515,000 Series 1999C Capital Improvement Revenue Bonds due in annual principal installments beginning May 2001. Interest at 7.00% is due May and November beginning May 2001. Current portion is \$410,000.		4,065,000

NOTE F - LONG-TERM DEBT (CONTINUED)

Capital Improvement Revenue Bonds (Continued)

\$14,710,000 Series 2005 Capital Improvement Revenue Bonds due in annual principal installments beginning May 2007. Interest at 5.75% is due May and November beginning May 2007. Current portion is \$160,000.

2,515,000

\$2,815,000 Series 2021 Capital Improvement Revenue Bonds due in annual principal installments beginning May 2023. Interest at various rates between 2.210% and 3.330% is due May and November beginning May 2022. Current portion is \$60,000.

2,755,000

Bonds payable
Bond premium/(discount), net
Bonds Payable, net

9,770,000 13,645 9,783,645

The annual requirements to amortize the principal and interest of bonded debt outstanding as of September 30, 2023 are as follows:

Year Ending September 30,	Principal	 Interest	 Total
	_	_	_
2024	\$ 670,000	\$ 554,581	\$ 1,224,581
2025	710,000	512,561	1,222,561
2026	760,000	467,804	1,227,804
2027	800,000	419,849	1,219,849
2028	845,000	368,831	1,213,831
2029-2033	3,245,000	1,006,240	4,251,240
2034-2038	1,080,000	436,163	1,516,163
2039-2043	490,000	289,125	779,125
2044-2048	600,000	188,000	788,000
2049-2052	570,000	 58,000	628,000
Totals	\$ 9,770,000	\$ 4,301,154	\$ 14,071,154

NOTE F - LONG-TERM DEBT (CONTINUED)

Summary of Significant Bonds Resolution Terms and Covenants

The District levies special assessments pursuant to Section 190.022, Florida Statutes and the assessment rolls are approved by resolutions of the District Board. The collections are to be strictly accounted for and applied to the debt service of the bond series for which they were levied. The District covenants to levy special assessments in annual amounts adequate to provide for payment of principal and interest on the bonds. Payment of principal and interest is dependent on the money available in the debt service fund and the District's ability to collect special assessments levied.

The Series 1999A, 1999C, 2005 and 2021 Bonds are subject to redemption at the option of the District and are also subject to extraordinary mandatory redemption prior to maturity as outlined in the Bond Indenture.

The bond resolution and the trust indenture provide for the establishment of certain accounts. The accounts include a construction, revenue, redemption, reserve, interest and prepayment account and are maintained by a trustee.

The bond indenture provides for Debt Service Reserve Funds, which shall be held by the Trustee separate and apart from all other funds. The following is a schedule of reserve requirements and balances in the reserve accounts at September 30, 2023:

	R	eserve	F	Reserve
	B	alance	_Re	quirement
Series 1999A Capital Improvement Revenue Bond	\$	80,675	\$	72,750
Series 1999C Capital Improvement Revenue Bond	\$	59,586	\$	747,289
Series 2005 Capital Improvement Revenue Bond	\$	62,556	\$	270,235
Series 2021 Capital Improvement Revenue Bond	\$	78,307	\$	78,307

NOTE G - INTERFUND ACTIVITY

Interfund transfers for the year ended September 30, 2023, consisted of the following:

	Transfers Out				
	Debt Service				
Transfers In		Fund			
Capital Projects Fund	\$	2,511			

Transfers from the Debt Service Fund to the Capital Projects Fund were in accordance with the Trust Indenture.

NOTE H - ECONOMIC DEPENDENCY

A significant portion of the District's activity is dependent upon continued involvement of the major landowners and Developer, the loss which could have a material adverse effect on the District's operations. As such, the nonpayment of assessments by some of the major landowners in the prior, current, and subsequent fiscal years has resulted in the deterioration of the District's financial conditions. The Developer owns a portion of land within the District; therefore, assessment revenues in the general and debt service funds include the assessments levied on those lots owned by the Developer.

NOTE I – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the cost of these risks, coverage may not extend to all situations. Settled claims from these risks have not exceeded commercial insurance coverage over the past three years.

NOTE J - SUBSEQUENT EVENTS

In June 2024, the District issued \$3,235,000 Capital Improvement Revenue Bonds, Series 2024 to fund a portion of the Series 2024 Project.

Additionally, subsequent to year end, certain scheduled debt service payments were due on the Series 1999C and 2005 Bonds that were not made by the District.

NOTE K - ASSESSMENTS

Settlement Agreement with Cardinal Servicing Company, LLC

During the fiscal year ended September 30, 2018, the District entered into a settlement agreement with a new Landowner, Cardinal Servicing Company, LLC ("Cardinal") whereby Cardinal would pay the District for a portion of the past due assessments on the lots owned and make the delinquent assessments on such lots current. Pursuant to the agreement, the District collected delinquent assessments for the general and 1999C and 2005 debt service funds in the amounts of \$411,175, \$1,560,963, and \$1,268,988, respectively. All requirements of the agreement were current as of September 30, 2023.

Settlement Agreement with SW-30 Investments, LLC

During a prior fiscal year the District entered a settlement agreement with SW-30 Investments, LLC ("American") which recently took ownership of delinquent parcels 30 and 32. Pursuant to the agreement, the District received delinquent assessments on such parcels from American as follows: \$33,890 for Series 1999C debt assessments, \$69,094 for Series 2005 debt assessments, and \$65,000 for O & M assessments. The remaining delinquent O & M assessments on the parcels were forgiven while the remaining delinquent debt assessments were assumed by American excluding all penalties and past due accrued and unpaid interest on such debt assessments which was waived. The District also agreed to forbear on the foreclosure of delinquent parcels as long as American remains current on its obligations per the agreement. During a prior fiscal year, the District received \$23,538 for Series 1999C debt assessments and \$51,074 for Series 2005 debt assessments. All requirements of the agreement were current as of September 30, 2023.

Settlement Agreement with Thoroughbred Classics, LLC

During a prior fiscal year, the District entered into a settlement agreement with a new Landowner, Thoroughbred Classics, LLC ("TC") whereby TC would pay the District for a portion of the past due assessments on the lots owned and make the delinquent assessments on such lots current. Pursuant to the agreement, the District is to collect delinquent assessments for the 1999C and 2005 debt service funds in the amounts of \$19,896, \$61,154, and \$60,000 for unpaid accrued interest. The agreement provides for TC to pay O & M assessments on the 34 units beginning with October 1, 2021. All requirements of the agreement were current as of September 30, 2023.

Settlement Agreement with INA Group, LLC

During a prior fiscal year, the District entered into a settlement agreement with a new Landowner, INA Group, LLC ("INA") whereby INA would pay the District for a portion of the past due assessments on the lots owned and make the delinquent assessments on such lots current. Pursuant to the agreement, the District is to collect delinquent assessments for the 1999C, 2005 debt service funds and the general fund in the amounts of \$102,239, \$314,901, and \$96,174, respectively. In addition, the District is to collect an additional \$1,281,966 for unpaid principal and interest on the District's Bonds. The agreement provides for INA to pay O & M assessments on the 411 units beginning with October 1, 2021. All requirements of the agreement were current as of September 30, 2023.



Certified Public Accountants PL

600 Citrus Avenue Suite 200 Fort Pierce, Florida 34950

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

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Supervisors Indigo Community Development District Volusia County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements, as listed in the table of contents, of Indigo Community Development District, as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the basic financial statements and have issued our report thereon dated November 5, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit, we considered Indigo Community Development District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Indigo Community Development District's internal control. Accordingly, we do not express an opinion on the effectiveness of Indigo Community Development District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Member FICPA



Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Indigo Community Development District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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

Fort Pierce, Florida

November 5, 2024



Certified Public Accountants PL

600 Citrus Avenue Suite 200 Fort Pierce, Florida 34950

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

MANAGEMENT LETTER

To the Board of Supervisors Indigo Community Development District Volusia County, Florida

Report on the Financial Statements

We have audited the financial statements of the Indigo Community Development District as of and for the year ended September 30, 2023, and have issued our report thereon dated November 5, 2024.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and Chapter 10.550, Rules of the Florida Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and our Independent Auditor's Report on an examination conducted in accordance with *AICPA Professionals Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated November 5, 2024, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding financial audit report. The following findings or recommendations were made in the preceding financial audit report.

Finding 2011–01: Financial Condition Assessment

Finding: The District's financial conditions continue to deteriorate. The debt service fund had a deficit fund balance of \$(2,957,905) at September 30, 2023. In the prior and current, fiscal years, major landowners in the District failed to pay significant portions of their assessments. As a result, certain debt service payments were not made. In addition, the District has not met the debt service reserve requirement for the Series 1999C and 2005 Bonds. The non-payment of interest and principal payments when due, are considered events of default. The District is economically dependent on the major landowners of the District.

Recommendation: The District should take the necessary steps to alleviate the deteriorating financial condition.



Management Response: The District continues to work with the Trustee, the Bondholders, and the landowners of delinquent properties for the collection of debt service assessments. Due to the cost and other issues surrounding the foreclosure of the delinquent assessment properties, the District continues to take direction from the Trustee and the Bondholders.

Current Status: The finding was not corrected in the current year.

Financial Condition and Management

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not Indigo Community Development District has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific conditions met. In connection with our audit, we determined that Indigo Community Development District did meet one of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for Indigo Community Development District. It is management's responsibility to monitor the Indigo Community Development District's financial condition; our financial condition assessment was based in part on the representations made by management and the review of the financial information provided by the same as of September 30, 2023.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Specific Information

The information below was provided by management and has not been audited by us; therefore, we do not express an opinion or provide any assurance on the information.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, Indigo Community Development District reported:

- 1) The total number of district employees compensated in the last pay period of the District's fiscal year: 0
- 2) The total number of independent contractors to whom nonemployee compensation was paid in the last month of the District's fiscal year: 12
- 3) All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency: \$6,649
- 4) All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency: \$1,293,179
- 5) Each construction project with a total cost of at least \$65,000 approved by the District that is scheduled to begin on or after October 1, 2022, together with the total expenditures for such project: N/A
- 6) A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the District amends a final adopted budget under Section 189.016(6), Florida Statutes: The budget was amended, see below.



As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)8, Rules of the Auditor General, the Indigo Community Development District reported:

- 1) The rate or rates of non-ad valorem special assessments imposed by the District. The General Fund assessment was \$65.43 \$239.09 and the Debt Service assessment was \$44.43 \$773.11.
- 2) Total special assessments collected was \$1,581,735.
- 3) The total amount of outstanding bonds issued by the District and the terms of such bonds. The District had outstanding bonds at September 30, 2023 of \$435,000 Series 1999A Bonds maturing 2031, \$2,755,000 Series 2021 Bonds maturing in May, 2052, Series 1999C Bonds \$4,065,000 maturing 2030, and Series 2005 Bonds, \$2,515,000 maturing 2036.

	Original Budget	Actual	riance with Original Budget Positive Negative)
Revenues			
Special assessments	\$ 653,640	\$ 619,968	\$ (33,672)
Miscellaneous income	8,100	8,775	675
Investment earnings	 3,000	 54,853	 51,853
Total Revenues	 664,740	 683,596	 18,856
Expenditures			
Current			
General government	194,918	169,792	25,126
Physical environment	981,591	1,168,349	(186,758)
Total Expenditures	1,176,509	1,338,141	(161,632)
Excess of revenues over/(under) expenditures	 (511,769)	 (654,545)	 (142,776)
Fund Balances - October 1, 2022	 511,769	 1,849,251	 1,337,482
Fund Balances - September 30, 2023	\$ 	\$ 1,194,706	\$ 1,194,706



Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Board of Supervisors, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

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

Fort Pierce, Florida

November 5, 2024



Certified Public Accountants PL

600 Citrus Avenue Suite 200 Fort Pierce, Florida 34950

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

INDEPENDENT ACCOUNTANTS' REPORT/COMPLIANCE WITH SECTION 218.415, FLORIDA STATUTES

To the Board of Supervisors Indigo Community Development District Volusia County, Florida

We have examined Indigo Community Development District's compliance with Section 218.415, Florida Statutes during the year ended September 30, 2023. Management is responsible for Indigo Community Development District's compliance with those requirements. Our responsibility is to express an opinion on Indigo Community Development District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about Indigo Community Development District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on Indigo Community Development District's compliance with the specified requirements.

In our opinion, Indigo Community Development District complied, in all material respects, with the aforementioned requirements during the year ended September 30, 2023.

Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

Fort Pierce, Florida

November 5, 2024



INDIGO COMMUNITY DEVELOPMENT DISTRICT CAPITAL IMPROVEMENT REVENUE BONDS, SERIES 2024 (Integrated LPGA – Phase B1)

(Acquisition and Construction)

The undersigned, an Authorized Officer of Indigo Community Development District (the "District") hereby submits the following requisition for disbursement under and pursuant to the terms of the Master Trust Indenture from the District to First Union National Bank, the predecessor in interest to U.S. Bank Trust Company, National Association, as trustee (the "Trustee"), dated as of July 1, 1999 (the "Master Indenture"), as amended and supplemented by the Fifth Supplemental Trust Indenture from the District to the Trustee, dated as of June 1, 2024, the (Master Indenture as amended and supplemented is hereinafter referred to as the "Indenture") (all capitalized terms used herein shall have the meaning ascribed to such term in the indenture):

- (A) Requisition Number: 1
- (B) Name of Payee: Lennar Homes, LLC
- (C) Amount Payable: \$2,744,810.10* (plus any accrued and unpaid earnings)

*To be distributed as follows:

- \$73,037.86 to the Custody Account #121054001 (Series 1999C Prepayment)
- \$282,610.36 to the Custody Account #121054001 (Series 2005 Prepayment)
- \$2,389,161.88 (plus any accrued and unpaid earnings) to Lennar Homes, LLC per the wiring instructions attached hereto.
- (D) Purpose for which paid or incurred (refer also to specific contract if amount is due and payable pursuant to a contract involving progress payments):

Improvements Product in conjunction with the 2024 Project

(E) Fund or Account and subaccount, if any, from which disbursement to be made:

Series 2024 Acquisition and Construction Account of the Acquisition and Construction Fund.

The undersigned hereby certifies that obligations in the stated amount set forth above have been incurred by the District, that each disbursement set forth above is a proper charge against the Series 2024 Acquisition and Construction Account and the subaccount, if any, referenced above, that each disbursement set forth above was incurred in connection with the acquisition and

construction of the 2024 Project and each represents a Cost of the 2024 Project, and has not previously been paid.

The undersigned hereby further certifies that there has not been filed with or served upon the District notice of any lien, right to lien, or attachment upon, or claim affecting the right to receive payment of, any of the moneys payable to the Payee set forth above, which has not been released or will not be released simultaneously with the payment hereof.

The undersigned hereby further certifies that such requisition contains no item representing payment on account of any retained percentage which the District is at the date of such certificate entitled to retain.

If this requisition is for a disbursement from other than the Cost of Issuance subaccount or for payment of capitalized interest, there shall be attached a resolution of the Governing Body of the District approving this requisition or approving the specific contract with respect to which disbursements pursuant to this requisition are due and payable.

Attached hereto are originals of the invoice(s) from the vendor of the property acquired or services rendered with respect to which disbursement is hereby requested.

INDIGO COMMUNITY DEVELOPMENT

DISTRICT

Rv

Authorized Officer

Data

CONSULTING ENGINEER'S APPROVAL FOR NON-COST OF ISSUANCE AND CAPITALIZED INTEREST REQUESTS ONLY

If this requisition is for the disbursement from other than Capitalized Interest or Costs of Issuance, the undersigned Consulting Engineer hereby certifies that this disbursement is for a Cost of the 2024 Project and is consistent with: (i) the applicable acquisition or construction contract; (ii) the plans and specifications for the portion of the 2024 Project with respect to which such disbursement is being made; and (iii) the report of the Consulting Engineer attached as an Exhibit to the Sixth Supplemental Indenture, as such report shall have been amended or modified on the date hereof.

9/25/2024

Consulting Engineer

Reg.1 Lennar Homes, LLC Summary Chart					
Payee Description Amount					
Lennar Homes LLC Brockman Site Development - Contract #20897804 - Application #7	\$2,499,079.18				
Lennar Homes LLC Brockman Site Development - Contract #20952199 - Application #8	\$ 2,333,283.89				
Total Construction Costs through 06/30/24	\$ 4,832,363.07				
Allocation Breakdown					
Series 1999C Prepayment	\$ 73,037.86				
Series 2005 Prepayment	\$ 282,610.36				
Lennar Homes LLC	\$2,389,161.88				
Total in Series 2024 Construction Account	\$ 2,744,810.10				
*plus any accrued and unpaid earnings					
Difference to be recorded as Developer Contributions					

APPLICATION AND CERTIFICATION FOR PAYMENT

AIA DOCUMENT G702

TO OWNER:

Sanford FL, 32771 CONTRACT FOR: PROJECT: Integrated LPGA Phase 2

APPLICATION NO:

Lennar Homes LLC 6750 Forum Drive Suite 310 CONTRACT #: 20897804

APPLICATION DATE:

Orlando, FL 32821 FROM CONTRACTOR:

Brockman Site Development 4000 Pipe Down Cove

State of

PERIOD TO:

5/31/2024 5/31/2024

VIA ENGINEER: Zev Cohen & Associates Inc.

300 Interchange Blvd. Ste C

0.00

2,499,079.18

2,499,079,18

Ormond Beach, FL 32174

CONTRACTOR'S APPLICATION FOR PAYMENT

Application is made for payment, as shown below, in connection with the Contract Continuation Sheet, AIA Document G703, is attached.

1. ORIGINAL CONTRACT SUM 2,499,079.18 2. Net change by Change Orders

3. CONTRACT SUM TO DATE (Line 1 ± 2) 4. TOTAL COMPLETED & STORED TO DATE

5. RETAINAGE: 10 % of Completed Work \$249,907.92 (Column D + E on G703)

% of Stored Material (Column F on G703) Total Retainage (Lines 5a + 5b or

Total in Retainage 6. TOTAL EARNED LESS RETAINAGE

(Line 4 Less Line 5 Total)
7. LESS PREVIOUS CERTIFICATES FOR PAYMENT (Line 6 from prior Certificate)

8. CURRENT PAYMENT DUE 9. BALANCE TO FINISH, INCLUDING RETAINAGE (Line 3 less Line 6)

Included in above

249,907.92 2,249,171,26

2,236,028,00 13,143.26

249,907.92

CHANGE ORDER SUMMARY	ADDITIONS	DEDUCTIONS
Total changes approved	1 1 2 2 2	
in previous months by Owner	\$0.00	
Total approved this Month	\$0.00	
TOTALS	\$0.00	\$0.00
NET CHANGES by Change Order	50	.00

The undersigned Contractor certifies that to the best of the Contractor's knowledge, information and belief the Work covered by this Application for Payment has been completed in accordance with the Contract Documents, that all amounts have been paid by the Contractor for Work for which previous Certificates for Payment were issued and payments received from the Owner, and that current payment shown herein is now due

CONTRACTOR

County of: Seminole day of Jone ZOZY

Subscribed and sworn to before me this Notary Public. My Commission expires; 2/4/26

Date: 06/07/2024

ENGINEER'S CERTIFICATE FOR PAYMENT

In accordance with the Contract Documents, based on on-site observations and the data comprising the application, the Engineer certifies to the Owner that to the best of the Engineer's knowledge, information and belief the Work has progressed as indicated, the quality of the Work is in accordance with the Contract Documents, and the Contractor is entitled to payment of the AMOUNT CERTIFIED.

AMOUNT CERTIFIED\$

13,143.26

(Attach explanation if amount certified differs from the amount applied. Initial all figures on this Application and onthe Continuation Sheet that are changed to conform with the amount certified.)

ENGINEER: By:

This Certificate is not negotiable. The AMOUNT CERTIFIED is payable only to the Contractor named herein. Issuance, payment and acceptance of payment are without

prejudice to any rights of the Owner or Contractor under this Contract.

ALA DOCUMENT G702 - APPLICATION AND CERTIFICATION FOR PAYMENT : 1992 EDITION : ALA G1992

THE AMERICAN INSTITUTE OF ARCHITECTS, 1735 NEW YORK AVE., N.W., WASHINGTON, DC 20006-5292

		CONTRACT AMO	UNT	PREVIOUSLY CO	MPLETED	COMPLETED TI	HIS INVOICE	COMPLETED TO	DATE	RETENTION	NET DUE	REMAINING ON	CONTRACT
7	Description	Amount	Cost Code		Amount		Amount		Amount			1	Amount
plication For F	Payment Summary	T											
Storm I	Drainage	\$ 2,499,079.18	3001		\$ 2,484,475 55		\$ 14,603 63		\$ 2,499,079.18	\$ 249,907.92			s -
OTAL I		\$ 2,499,079 18			S 2.484.475.55	_	S 14.603.63		S 2.499.079.18	\$ 249 907.92	s -	ļ	٠
ENDOR: 84848	636 CONTRACT # 20897804	Field Approval	Checked By	Office Approvel	Entered By	Deduction of 10%		<u> </u>	\$ 249,907,92	3 240,007.02			
		Ficial Approval	Criecked by	Othor Approver	ETKEREU DY					l			
rockman Site					ı	Total Due To-Da			\$ 2,249,171.26	l			
IV.DATE: 6/7/2	24 INV.# APPL.#7	Date		Date:	Date	Previous Applicat			\$ 2,236,028,00 \$ 13,143,27				
		Line	Date:	Date.	Date ⁻	Balance Due This	s Аррисация		\$ 13.143.27	J			
	LPGA Ph2 Storm Drainago 03.1300 3001 ACCT, DATE:					PREVIOUSL	Y COMPLETED	COMPLETE	D THIS INVOICE	COMPLET	ED TO DATE	REMAINING (ON CONTRACT
lo.	Description	Oty	Unit	Price	Amount	Qty	Amount	Qty	Amount	Oty	Amount	Oty	Amount
	rm Drainage								<u> </u>				
Pipe													
	ASS III RCP	3297	LF	\$ 141.50	\$ 466,525.50	3297	\$ 466,525.50	0	s -	3297	\$ 456,525.50		5 .
	ASS III RCP	1595	LF	\$ 66.73	\$ 106,434.35	1595	\$ 106,434,35	0	\$ -	1595	\$ 106,434.35		5 -
	ASS III RCP	3310	LF	\$ 96.26	\$ 318,620,60	3310	\$ 318,620,60	0	s -	3310	\$ 318,620.60		\$ -
	ASS III RCP	975		\$ 190 12	\$ 185,367.00	975	\$ 185,387.00	0	\$.	975	\$ 185,367.00		\$.
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RCP M		7		\$ 4,466.50	\$ 31,265.50		\$ 31,265.50	0	\$ - \$ -	7	\$ 10,539.36 \$ 31,265.50		\$ ·
RCP M		2		\$ 5,990,64	\$ 11,981.28	2	\$ 11,981,28	0	S -	2	S 11.981.28		-
RCP M				\$ 8,230.13	\$ 41,150.65	5	\$ 41,150.65	0	S	5	\$ 41,150 65		\$ -
	ES: 38°X60°	1 1		\$ 8,586,95	\$ 8,586.95		\$ 8,586,95	0	\$ -	1	\$ 8,586.95		S -
	Control Structure With F/G Skimmer	 		\$ 18,350.05	5 18.360.06	<u>-</u>	\$ 18,360.06	0	\$ -		5 18,360.06		s -
	N Separating Barrie Box	 		\$ 67,195.55	\$ 403,173.30	6	5 403,173 30	ŏ	s -	В	\$ 403,173.30		8 -
	C ERCP	205			\$ 16.024.85	205	\$ 16,024.85	0	š -	205	\$ 16.024.85		is .
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	Misc Mitered End Section	6		\$ 1,631,54		5	\$ 9,789.24	0	\$	6	\$ 9.789.24		Š .
	k Concrete Overflow Weir	1 ž		\$ 7,368.05		2	\$ 14,736 10	ů .	Š -	2	\$ 14.738.10		š :
	crete Apron	2050		\$ 8.40		2050	\$ 17,220 00	ō	š -	2050	S 17,220.00		S -
	J Bottom Tanstion C BOX (0'-6')	3		\$ 8,895.22		3	\$ 28,685 66	0	š ·	3	S 26,685,66		Š -
	J Bottom Tansition BOX (0'-6')	4	EA	\$ 9,097.38	\$ 36,389.52	4	\$ 36,389.52	C	\$ -	4	\$ 36,389.52		Š -
4'X4' C.	J Boltom Tansition C BOX (6'-8')	2	EA	\$ 9,836.37		2	\$ 19,672.74	O	S -	2	\$ 19,672.74		\$ -
	J Bottom Transition BOX (6'-8')	7	EA	\$ 9,828.99			\$ 68,802.93	0	\$ -	7	\$ 68,802.93		S .
Total S	itom				\$ 2,499,079.18		\$ 2,484,475.55		\$ 14,603.63		\$ 2,499,079.18		\$.
			1										
TOTAL	CONTRACT AMOUNT				\$ 2,499,079.18		\$ 2,484,475.55		\$ 14,603.63		\$ 2,499,079.18		s .

02896103 Lennar Homes, LLC

ACH Bank

STUB CHECK NO. 646377

	INVOICE		900000.2060.11	1 0	t I DATE U	6/25/24
CO. #	NUMBER	DATE	PAYMENT ADVICE	GROSS	DISCOUNT	NET
11154 11154 11154	OLH-520803/15633291-001 OLH-520804/20897804-000 OLH-520808/20946867-000 OLH-520810/20974392-000 OLH-520813/20952199-000	061424 061424 061424 061424 061424	1 LPGA.291.10 1 LPGA.804.7 1 LPGA.867.7 1 LPGA.392.7 1 LPGA.199.7	\$88,200.00 \$13,143.26 \$29,933.72 \$42,411.92 \$97,522.87	\$0.00 \$0.00 \$0.00 \$0.00	\$88,200.00 \$13,143.26 \$29,933.72 \$42,411.92 \$97,522.87
8484636	Brockman Site Development		4000 Pipe Down Cove Sanford FL 32771	\$271,211.77	\$0.00	\$271,211.77

Lennar Homes, LLC Orlando Division 6675 Westwood Blvd 5th Floor Orlando, FL 32821

Vendor:

Brockman Site Development 4000 Pipe Down Cove Sanford FL 32771 Payment Number:

00646377

Date:

06/25/24

Amount:

\$***271,211.77

THIS IS NOT A CHECK - REMITTANCE ADVICE ONLY

NON - NEGOTIABLE

02896103 Lennar Homes, LLC

ACH Bank 900000,2060,11 STUB CHECK NO. 646377 1 of 1 DATE 06/25/24

	INVOICE		90000,2000.11	1 0	DAIL U	JI 431 44
CO. #	NUMBER	DATE	PAYMENT ADVICE	GROSS	DISCOUNT	NET
11154 11154 11154 11154 11154	OLH-520803/15633291-001 OLH-520804/20897804-000 OLH-520808/20946867-000 OLH-520810/20974392-000 OLH-520813/20952199-000	061424 061424 061424 061424 061424	1 LPGA.291.10 1 LPGA.804.7 1 LPGA.867.7 1 LPGA.392.7 1 LPGA.199.7	\$88,200.00 \$13,143.26 \$29,933.72 \$42,411.92 \$97,522.87	\$0.00 \$0.00 \$0.00 \$0.00	\$88,200.00 \$13,143.26 \$29,933.72 \$42,411.92 \$97,522.87
8484636	Brockman Site Development		4000 Pipe Down Cove Sanford FL 32771	\$271.211.77	\$0.00	\$271.211.77

EXHIBIT A2 UNCONDITIONAL WAIVER AND RELEASE OF LIEN UPON PROGRESS PAYMENT

KNOWN ALL MEN BY THESE PRESENTS:

against bond, equitable claims, demand for payment, indebt Lennar Land Partners, its subsidiaries, affiliates, and surety (\$_13,143.26, the undersigned hereby releases all liens, claims edness, and rights to claim against the real property, Lennar Homes LLC, if there is one), for all labor, services and materials furnished by or through the benefit of the property described as: LPGA Infrastructure 20897804-000
The undersigned further swears, affirms, and represer improvements of said properly through the date _5/31/24	nts that it has been paid for all labor, materials, and services used in, except for the following:
(List any unpaid persons an	nd amounts unpaid – if blank, then put none).
	personal knowledge, and with the understanding that Lennar Homes LLC, ig on this representation in order to make payment to or for the benefit of irnished at the stated project.
Signed, sealed, and delivered this 27 day of June	. 20_24
	Company Name Brockman Site Development
	Print Name Heather Gonzales
	Title Vice President
STATE OF Florida) COUNTY OF Seminole)	
Sworn to and subscribed before me this <u>27</u> day of <u>J</u> <u>Brockman Site Development</u> , on behalf of as identification, and did/did no	the company, who is personally known to me or who produced
	Notary Signature
STAMP	Printed Name Heather Nowak

CONTRACTOR'S SWORN STATEMENT

Gonzales, who first being duly sworn on oath, deposes velopment (the "Contractor") and is furnishing the following ntract") with Lennar Homes dated as of all have the meaning ascribed to them in the Contract. LPGA Infrastructure 20897804-000 r has entered into subcontracts and the amount of each such
ntract") with Lennar Homes dated as of all have the meaning ascribed to them in the Contract. LPGA Infrastructure 20897804-000 r has entered into subcontracts and the amount of each such
red by the Contractor's current Application for Payment dated ontractor, if different:
CONTRACTOR: Brockman Site Development
By: Heather Dongales
Name: Heather Gonzales
Title: Vice President
y of June , 20 24, by <u>Heather Gonzales</u> , as the nt, who is personally known to me or produced with.
Notary Public
eoreti Pol

3

APPLICATION AND CERTIFICATION FOR PAYMENT

ALA DOCUMENT G702

TO OWNER:

PROJECT: Integrated LPGA Phase 2

APPLICATION NO:

.

Lennar Homes LLC 6750 Forum Drive Suite 310 Orlando, FL 32821 CONTRACT#: 20952199

APPLICATION DATE: PERIOD TO: 7/3/2024

FROM CONTRACTOR: Brockman Site Development 4000 Pipe Down Cove Sanford FL, 32771

CONTRACT FOR

VIA ENGINEER: Zev Cohen & Associates Inc.

300 Interchange Blvd. Stc C

Ormond Beach, FL 32174

CONTRACTOR'S APPLICATION FOR PAYMENT

Application is made for payment, as shown below, in connection with the Contract, Continuation Sheet, AIA Document G703, is attached.

 1. ORIGINAL CONTRACT SUM
 \$ 2,405,046.78

 2. Net change by Change Orders
 \$ 0.00

 3. CONTRACT SUM TO DATE (Line 1 ± 2)
 \$ 2,405,046.78

 4. TOTAL COMPLETED & STORED TO DATE
 \$ 2,333,283.89

5. RETAINAGE:

Total Retainage (Lines 5a + 5b or

PAYMENT (Line 6 from prior Certificate) \$ 2,031,521,29 \$ CURRENT PAYMENT DUE \$ 68,434,21 \$ 9. BALANCE TO FINISH, INCLUDING RETAINAGE \$ 305,091,28

(Line 3 less Line 6)

CHANGE ORDER SUMMARY	ADDITIONS	DEDUCTIONS				
Total changes approved in previous months by Owner	\$0,00					
Total approved this Month	50.00					
TOTALS	\$0.00	\$0.00				
NET CHANGES by Change Order	\$0.00					

The undersigned Contractor certifies that to the best of the Contractor's knowledge, information and belief the Work covered by this Application for Payment has been completed in accordance with the Contract Documents, that all amounts have been paid by the Contractor for Work for which previous Certificates for Payment were issued and payments received from the Owner, and that current payment shown herein is now due.

CONTRACTOR!

State of: Act Sala Subscribed and sworm to before me this 3 day of 500 act

Notary Public:
My Commission expires: -2/4/24

ENGINEER'S CERTIFICATE FOR PAYMENT

In accordance with the Contract Documents, based on on-site observations and the data comprising the application, the Engineer certifies to the Owner that to the best of the Engineer's knowledge, information and belief the Work has progressed as indicated, the quality of the Work is in accordance with the Contract Documents, and the Contractor is untitled to payment of the AMOUNT CERTIFIED.

AMOUNT CERTIFIED\$

(15.484,80)

(Attach explanation if amount certified differs from the amount applied. Initial all figures on this Application and on the Continuation Sheet that are changed to conform with the amount certified.) ENGINEER:

ENGINEER:

Date: 07/08/2 62 ED is payable only to the

This Certificate is not negotiable. The AMOUNT CERTIFIED is payable only to the Contractor named herein. Issuance, payment and acceptance of payment are without prejudice to any rights of the Owner or Contractor under this Contract.

_

ANA DOCUMENT G702 - APPLICATION AND CERTIFICATION FOR PAYMENT - 1992 EDITION - AVA - 61992

THE AMERICAN INSTITUTE OF ARCHITECTS, 1735 NEW YORK AVE., N.W., WASHINGTON, DC 20005-5282

7/3/2024

	CONTRACT AMOUN	Ī	PREVIOUSLY COM	PLETED	COMPLETED THIS INVOICE	COMPLETED TO DATE	RETENTION NET DUE	REMAINING ON CONTRACT
lo. 8 Description	Amount	Cost Code		Amount	Amount	Amount	T	Amount
pplication For Payment Summary	1							
							1 -	
Lift Station	\$ 1,089,308.88	2836		S 1,039,602.97	\$ 46,903.43	\$ 1,086,506.41	\$ 108,650.64	\$ 2,802.47
Storm	\$ 962,748.57	3001		\$ 962,748.57	s -	S 962,748.57	\$ 96,274.86	s .
Asphalt	S 352,989.33	3279		5 254,894.34	S 29,134.57	S 284,028.91	\$ 28,402.89	\$ 68,960.42
OTAL	\$ 2,405,046.78			\$ 2,257,245.88	S 76,038.01	5 2,333,283.89	S 233,328.39 S	- \$ 71,762,89
/ENDOR: 8484636 CONTRACT # 20952199	Field Approval	Checked By	Office Approval	Entered By	Deduction of 10% Retention	\$ 233,328.39	1	
Brockman Site		1			Total Due To-Date	\$ 2,099,955.50	7	
NV.DATE: 7/3/2024 INV.# APPL.# 8		J			Previous Application	\$ 2,031,521.29	1	
	Date:	Date:	Date:	Date:	Balance Due This Application	5 68,434.21	٦	

DESCRIPTION: LPGA Ph2 Lift Station, Storm and Asphalt

CCTE	1115403	ACCT	DATE.

						PREVIOUS	LY COMPLETED	COMPLETE	D THIS INVOICE	COMPL	ETED TO DATE	REMAINING C	ON CONTRAC
	Description	Qty	Unit	Price	Amount	Qly	Алюин	Qty	Amount	Qty	Amount	Qly	Amount
	Lift Station		 				_		<u></u>				
	2" Lift Station Service W/BFP		EA	\$ 4,858.38		1 005	S 4,858.38	0	S .	11	\$ 4,858.38		S
	Lift Station (Pumps, Controls, Wet well)	1	LS	\$ 769,920,36		0.95	\$ 731,424.34	0.05	\$ 38,496,02	1 1	S 769,920.36		S
_	Lift Station Compound Lift Stattion Dewatering	1	LS	\$ 56,049.44		0.8	S 44,839.55	0.15	\$ 8,407.42	0.95	S 53,246.97		\$ 2,80
	16" PVC Pipe	871	LS LF	\$ 18,995.53		1 074	\$ 18,995.53	0	\$ -	1 1	\$ 18,995.53		S S
	8" PVC Pipe	1827		\$ 30.40		871	\$ 26,478.40	0	\$ -	871	\$ 26,478.40		\$
			LF	\$ 48.73		1827	\$ 89,029.71	0	\$ -	1827	\$ 89,029.71		\$
	Connect to Existing Force main	1	EA	\$ 1,471.75		1	\$ 1,471.75	<u>o</u>	S -	11	S 1,471.75		s
	Force main fittings	1	LS	\$ 96,954.01		1	\$ 96,954,01	0	\$ -	11	\$ 96,954.01		\$
_	Force main testing	2876	LF	\$ 3.09		2876	\$ 8,886,84	0	S -	2876	\$ 8,886.84		S
	8" DIP Forcemain	138	LF		\$ 12,984.42	138	\$ 12,984.42	0	<u> </u>	138	\$ 12,984.42		S
	6' DIP Forcemain	40	LF	S 74.47		40	\$ 2,978.80	0	S -	40	\$ 2,978.80		S
	6" Plug Valve	1	EA	S 701.24	\$ 701.24	1	S 701.24	0		1 1	\$ 701.24		S
6	Total Lift Station		-		\$ 1,089,308.88		\$ 1,039,602.97		\$ 46,903,43		\$ 1,085,506.41		\$ 2,80
	Storm Drainage										-		
	4'X4' CJ Bottom Tansition Box (8'-10')	2	EA	\$10,380.51	\$ 20,761.02	2	\$ 20,761.02	0	S -	2	\$ 20,761,02		Ş
	4'X4' CJ Bottom Tansition Box (6'-8')	2	EA	\$9,996,55	\$ 19,993.10	2	\$ 19,993.10	0	\$ -	2	\$ 19,993.10		S
	4'X4' CJ Bottom Tansition Box (8'-10')	1	EA	\$10,623.34	S 10,623.34	1	5 10,623.34	0	I\$ -	1	\$ 10,623.34		\$
	4'X6' Type 4 Curb Inlet W/ J Boltom (8'-10')	1	EA	\$16,220.72	S 16,220.72	1	\$ 16,220.72	0	S -	1	\$ 16,220.72		\$
	4'X6' Storm Manhole Transition Structure (14'-16')	1	EA	\$15,464,97	\$ 15,464,97	1	\$ 15,464,97	0	s -	1	\$ 15,464.97		S
	4'X6' Storm Manhole (12'-14')	1	EA	\$13,742.46	\$ 13,742.46	1	\$ 13,742.46	0	S -	1	\$ 13,742.46		S
	48" Type 4 Curb Intel (0"-6")	11	EA	\$11,692,81	S 128,620.91	11	\$ 128,620,91	0	S -	11	\$ 128,620,91		\$
	48" Type 4 Curb Inlet (6'-8')	3	EA	\$12,139,21	\$ 36,417,63	3	S 36,417,63	0	S -	3	\$ 36,417.63		\$
	48" Storm Manhole (6"-8")	3	EA	\$8,806.71	S 26,420.13	3	S 26,420,13	0	\$ -	3	\$ 26,420.13		S
	48" Storm Manhole (8'-10')	5	EA	59,162.95	S 45,814.75	5	\$ 45,814.75	0	\$ -	5	\$ 45,814.75		S
	5.5'X6 Storm Manhole (14'-16')	1	EA	\$17,505,57	S 17,505,57	1	S 17.505.57	0	S -	1	\$ 17,505,57		S
	6'X6' Storm manhole Transition Structure (12'-14')	1	EA	\$15,239,83	\$ 15,239,83	1	\$ 15,239.83	0	\$ -	1 1	\$ 15,239.83		S
_	6'X6' Storm Manhole Transition Structure (14'-16')	2	EA	\$17,388,11	\$ 34,776.22	2	\$ 34,776.22	0	S -	2	\$ 34,776,22		S
	60" Type 4 Inlet (0'-6')	1	EA	\$13,086,49	\$ 13,088,49	1	S 13,086,49	0	\$ -	1	\$ 13,086.49		S
	60° Type 4 Curb Inlet (8'-10')	2	EA	\$14,947,15	\$ 29,894,30	2	S 29.894.30	0	S -	2	\$ 29,894.30		S
	60" Type 4 Curb Inlet (16'-18')	1	EA	\$21,573,85	\$ 21,573,85	1	S 21.573.85	0	is .	1	\$ 21,573.85		\$
_	60" Storm Manhole (6'-8')	1	EA	\$9,948.28	S 9.948.28	1	S 9.948.28	0	S -	1	S 9,948.28		S
	72" DIA, Transition Structure (8'-10')	1	EA	512,336.60	\$ 12,336,60	1	\$ 12,336.60	0	S .	1	5 12,336,60	i	S
	72" DIA, Transition Structure (10'-12')	2	EA	\$12,694,95	\$ 25,389,90	2	\$ 25,389,90	0	š .	2	\$ 25,389.90		S
_	72" DIA, Transition Structure (12'-14')	1	EA	\$13,518,18	\$ 13,518.18	1	\$ 13,518,18	0	š ·	1	\$ 13,518,18		Š
_	72" Storm Manhole (8'-10')	i	EA	\$12,644.45	\$ 12.644.45	1	S 12.644.45	ō	<u>s</u> -	i i	\$ 12,644.45		Š
	Type H Calch Basin (10'-12')	3	EA	\$16,433.88	S 49,301,64	3	\$ 49,301,64	0	s .	3	\$ 49,301,64		Ś
	Type C Control Structure (0'-6')	1	EA	\$7,995.06	\$ 7,995,06	1	S 7,995.06	Ō	š -	1	\$ 7,995,06		S
-	Type C Calch Basin (0'-6')	23	EA	\$6,854,59	S 157.655.57	23	S 157.655.57	ō	š ·	23	\$ 157,655.57		Š
_	Type C Calch Basin (6'-8')	6	EA	\$7,711.88	\$ 46,271,28	6	S 46.271.28	Ö	Š -	6	\$ 46,271,28		S
	Type D Calch Basin (0'-6')	6	EA	\$8,700.22	S 52,201,32	6	5 52.201.32	0	s -	6	\$ 52,201,32		Š
	Type E Catch Basin (0'-6')	5	EA	\$8,330.96	S 41,654,60	5	\$ 41,654,80	ō	s -	5	\$ 41,654.80		s
	Type E Catch Basin (6'-8')	3	EA	\$8,902,80	S 26,708.40	3	\$ 26,708.40	Ŏ	š .	3	\$ 26,708.40		Š
_	Type E Calch Basin (10-12')	4	EA	\$10.241.95	S 40.967.60	4	\$ 40,967,80	0	is .	1 4	\$ 40,967,80		Š
11	Total Storm		 	410,241,00	\$ 962,748,57		\$ 962,748.57		\$ -	 	\$ 962,748,57		Š
٠.	TOTAL GIOLIII				0 552,170,07		10 502,140.07		 		7771751		

7/3/2024

							PREVIOUS	Y CO	MPLETED	COMPLETE	D TI	HIS INVOICE	COMPLE	TED	TO DATE	REMAININ	IG ON	CONTRACT
10,	Description	Qty	Unit	Price		Amount	Qty		Amount	Qty		Amount	Qty		Amount	Qty Amour		Amount
	Asphalt Paving							T						Т				
	Type F Curb	8577	LF	\$25.38	S	217,684.26	8577	\$	217,684.26	0	5		8577	\$	217,684.26		S	
	Type D Curb / Trench Curb	191	LF	\$26.23	5	5,009.93	0	\$		0	15		0	\$			S	5,009.93
	12" Ribbon Curb	65	LF	\$22.33	S	1,451.45	65	S	1,451.45	0	\$		65	\$	1,451.45		\$	•
	Striping and Signs	1	LS	\$52,071.01	S	52,071.01	0.25	\$	13,017.75	0.05	\$	2,603.55	0.3	5	15,621,30		5	36,449.71
	4" Thick concrete for mail Klosk (N/R)	152	SF	\$6.38	5	969.76	0	\$	- 1	0	\$	-	0	\$	•		S	969.76
	Punch Out	1	LS	\$75,802.92	S	75,802.92	0.3	\$	22,740.88	0.35	\$	26,531.02	0.65	1 \$	49,271.90		s	26,531.02
3279	Total Asphalt				5	352,989.33	\$ ·	\$	254,894.34		\$	29,134.57	0	\$	284,028.91		\$	68,960.42
					1			1			1			1			#	
	TOTAL CONTRACT AMOUNT	<u> </u>	1	1	1.	2,405,046,78			2,257,245.88		Ι.	76,038.01		s	2,333,283,89		1.	71,762.89

STUB CHECKNO. 668771 1 of 1 DATE 07/23/24

Payment Attachment -

8484636

Brockman Site Development PGER OLHPMX

INVOICE NUMBER	DATE	REMARK	GROSS	DEDUCTIONS	AMOUNT PAID
OLH-480159/19387274-000	01/05	1 Retainage	93,779.10		93,779.10
OLH-483692/19387274-000	01/19	2 Retainage	28,006.61		28,006.61
OLH-488844/19387274-000	02/09	1 Retainage	44,409.08		44,409.08
OLH-495925/19387274-000	03/11	1 Retainage	2,732.15		2,732.15
OLH-495926/19387274-001	03/11	1 Retainage	892.56		892.56
OLH-495929/19387274-003	03/11	1 Retainage	770.64		770.64
OLH-495931/19387274-004	03/11	1 Retainage	418.02		418.02
OLH-506057/19387274-000	04/17	1 Retainage	3,846.79		3,846.79
OLH-521237/22348306-000	06/17	1 Toho.306.6	165,598.76		165,598.76
OLH-521239/22348445-000	06/17	1 toho.445.6	317,852.85		317,852.85
OLH-521740/28450037-000	06/18	1 Toho.037.1	291,551.35		291,551.35
OLH-526545/15633386-000	07/08	2 LPGA.386.10	36,175.70		36,175.70
OLH-526546/20952199-000	07/08	1 LPGA.199.8	68,434.20		68,434.20
OLH-526549/20946867-000	07/08	2 LPGA.867.8	14,774.70		14,774.70
OLH-526550/19445095-000	07/08	1 Oak.Hammock.095.7	50,773.15		50,773.15
			1,120,015.66		1,120,015.66

CONTRACTOR'S SWORN STATEMENT

STATE OF FLORIDA COUNTY OF Seminole	
Before me, the undersigned authority, personally a and says of his personal knowledge that:	ppeared Heather Gonzales , who first being duly sworn on oath, deposes
6/30/24 . All capitalized terms utilized by	ut not defined herein shall have the meaning ascribed to them in the Contract. LPGA Infrastructure 20952199-000
subcontract:	whom the Contractor has entered into subcontracts and the amount of each such
The following are the amounts requested for an 6/30/24, and the amount to be	y Subcontractor covered by the Contractor's current Application for Payment dated be paid to such Subcontractor, if different:
Ferguson \$6,530.11	
Dated this 24 day of July 20 24	CONTRACTOR: Brockman Site Development By: Weather Hongales
	Title: Vice President
Sworn to (or affirmed) and subscribed to duly authorized representative of Brockma as identification, and or	by me this 24 day of July , 20 24, by Heather Gonzales , as the sin Site Development, who is personally known to me or produced did/did not take an oath. Notary Public
My Commission Expires:	Notary Public
Notary Stamp	No.

EXHIBIT A2 UNCONDITIONAL WAIVER AND RELEASE OF LIEN UPON PROGRESS PAYMENT

KNOWN ALL MEN BY THESE PRESENTS:

against bond, equitable claims, demand for payment, indeb Lennar Land Partners, its subsidiaries, affiliates, and surety	\$_68,434.20, the undersigned hereby releases all liens, claims tedness, and rights to claim against the real property, Lennar Homes LLC, (if there is one), for all labor, services and materials furnished by or through the benefit of the property described as: LPGA Infrastructure 20952199-000
The undersigned further swears, affirms, and represe improvements of said property through the date6/30/24	nts that it has been paid for all labor, materials, and services used in, except for the following:
(List any unpaid persons a	nd amounts unpaid – if blank, then put none).
	personal knowledge, and with the understanding that Lennar Homes LLC, ng on this representation in order to make payment to or for the benefit of unished at the stated project.
Signed, sealed, and delivered this 24 day of July	, 20_24,
	Company Name Brockman Site Development
	Signature Dengales
	Print Name Heather Gonzales
	Title Vice President
STATE OF Florida) COUNTY OF Seminole)	
Sworn to and subscribed before me this 24 day of	
Brockman Site Development, on behalf of as identification, and did/did no	the company, who is personally known to me or who produced of take an oath.
	Notary Signature
STAMP	July
	Printed Name
	Heather Nowak

WAIVER AND RELEASE OF LIEN **PROGRESS** PAYMENT

The undersign	ned Lienor, in consider	ration of the progress	s paymer	nt in the amount of	\$10.00
hereby waives	s and releases its lien a	and right to claim a l	ien for lat	oor services or mate	
through (date)	6/30/24	to (customer))	Brockman Site De	velopment
on the job of (owner property)	The second second of the second secon		Homes, LLC	
to the followin	g described property:		reasonable communication of the section of the sect	The second secon	de ar y frant habertalen. Ve diktingsingen av Engel getanland of Golden er apertale konste in habe
		Integrated LPGA Inj 126 Royal Count Daytona Beach, Flo	ty Blvd.		
This waiver ar date specified	nd release does not co !	ver any retention or	labor, sei	rvices, or materials f	urnished after the
	Dated On 7/2	5 20	24		
Lienor's Name: Address:	Ferguson Enterprises 8306 Laurel Fair Cir	The state of the s	By:	Credit Manage	<u>/</u>
	Tampa. FL 33610				
lotary:					
	a County of ubscribed before me this day of ursonally known to me			I presence or by	online
vho is [] pe dentification	rsonally known to me and who 🗌 did 🗌 d	e or has produc lid not take an oath	ced n.		as
NOTARY PUB State of Florid					
Stanny Saal C	ommiccion Number zu	id Evnivation:			

SECRETARIAL CERTIFICATE OF AUTHORIZATION

The undersigned Assistant Secretary of Ferguson Enterprises, LLC, duly organized and existing under the laws of Virginia (the "Company"), hereby designates and certifies that the following employee of the Company, is authorized, on behalf of the Company to take the action(s) designated herein and to execute any and all documents necessary to further such actions:

Iudividual Name:

Andrew Smith

Title: Market Credit Manager III

RB

Signature:

Andrew Smith

NUMBER

Authorized Action(s).

1 To execute and file on behalf of the Company any affidavit, lien application, lien, lien waiver, payment application and release of lien necessary to preserve, protect, perfect or remove any encumbrances in or on real or personal property.

This certificate of authorization shall be effective from the date hereof until November 1, 2024 unless withdrawn sooner in writing. The provisions of this Certificate are in conformity with a Resolution adopted by the Board of Directors of the Company effective July 31, 2023.

In witness whereof, I have hereunto subscribed my name and affixed the seal of the Company, effective November

2, 2023.

Ferguson Euterprises, LLC

(Company Seal)

Weslev H Rice Assistant Secretary

Commonwealth of Virginia City of Newport News

Sworn to subscribe and acknowledged before me on November 2, 2023, by Wesley E. Rice, personally known to me, in his capacity as Assistant Secretary of Ferguson Enterprises, LLC, a Virginia LLC, on behalf of such Company,

Notary - Casey Mehlhoff

My commission expires July 31, 2026

(Notary Seal)



Beemats LLC 3637 State Road 44 New Smyrna Beach, FL 32168



Proposal

Estimate #

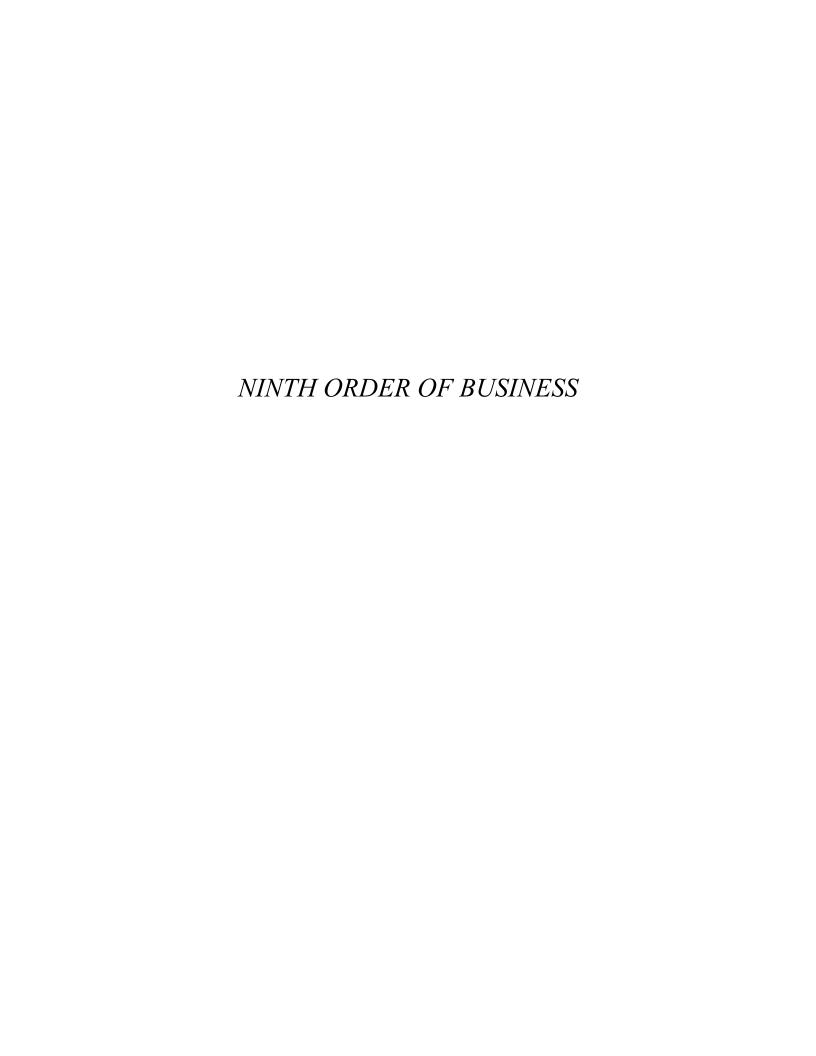
11-968

Date 9/25/2024

Indigo Community Development District 1408 Hamlin Ave., Unit E St. Cloud, FL 32174

Project	
Preserve at LPGA	

Quantity	Description	Rate	Total
	This is a Maintenance Contract for Biomass harvest and reporting in accordance with Stormwater permits. The Floating Wetlands cover 28,192 Sq. Ft. in 7 ponds.		
28,192	Includes: Harvest Biomass by trimming roots and shoots: Three Harvests/year-Every 4 months. Lab analysis and reports for each harvest May 2025, September 2025 and January 2026 **First billing = \$37,590.00 **Second billing = \$37,590.00	4.00	112,768.00
	Third billing = \$37,588.00 **This MAINTENANCE CONTRACT is renewable annually		



PAYOFF CONFIRMATION TERM SHEET

This Payoff Confirmation Term Sheet ("Term Sheet") is executed as of this 6th day of November, 2024, by and between Vero Atlantic 2, LLC ("Vero"), the owner of Parcel #5217-00-00-0080 (referred to as "NW-11") in Volusia County, Florida, and Indigo Community Development District (the "District" and together with Vero, the "Parties"), regarding the Indigo Community Development District (City of Daytona Beach, Florida) Capital Improvement Revenue Bonds, Series 1999C (the "1999C Bonds"), secured in part by special assessments levied on NW-11.

RECITALS

WHEREAS, a final judgment of foreclosure has been issued in the civil action ("Suit") styled <u>Indigo Community Development District GC Land, LLC, et al.</u>, Case No. 2019-30776-CICI, Circuit Court of Volusia County, Florida ("Foreclosure Judgment");

WHEREAS, the Foreclosure Judgment applies to various properties, including NW-11;

WHEREAS, the amount currently owed under the Foreclosure Judgment as to NW-11 is approximately \$185,857.19;

WHEREAS, Vero is willing to pay U.S. Bank Trust Company, National Association, as successor trustee in connection with the 1999C Bonds, the amount of \$101,000.00 (the "Payoff Amount") to remove NW-11 from a judicial sale that is scheduled to occur on November 13, 2024 under the Foreclosure Judgment (the "Foreclosure Sale"), subject to the terms and conditions hereof;

WHEREAS, upon receipt of the Payoff Amount by the Trustee in full satisfaction of the Foreclosure Judgment as it relates to NW-11, the District will work with foreclosure counsel to remove NW-11 from the Foreclosure Sale, subject to the terms and conditions hereof;

WHEREAS, the Parties agree that this Term Sheet is intended to memorialize their fully-binding agreement as to the matters set forth herein, but that more fulsome legal documentation will be signed to further reflect and effectuate their agreement;

NOW THEREFORE, for \$10.00 and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the District and Vero agree as follows:

- 1. On or before November 8, 2024, Vero shall deliver to the Trustee the Payoff Amount in certified or other immediately available funds.
- 2. Based upon the foregoing commitment of Vero, the District shall take those actions necessary to remove NW-11 from the Foreclosure Sale.
- 3. Provided that Vero timely and fully complies with this Term Sheet, the District shall sign appropriate documentation to fully and finally release and discharge the Foreclosure Judgment as it relates to NW-11. Should Vero fail to timely and fully comply with this Term Sheet, the

District may take those actions in the Suit necessary to enforce the Foreclosure Judgment as it relates to NW-11.

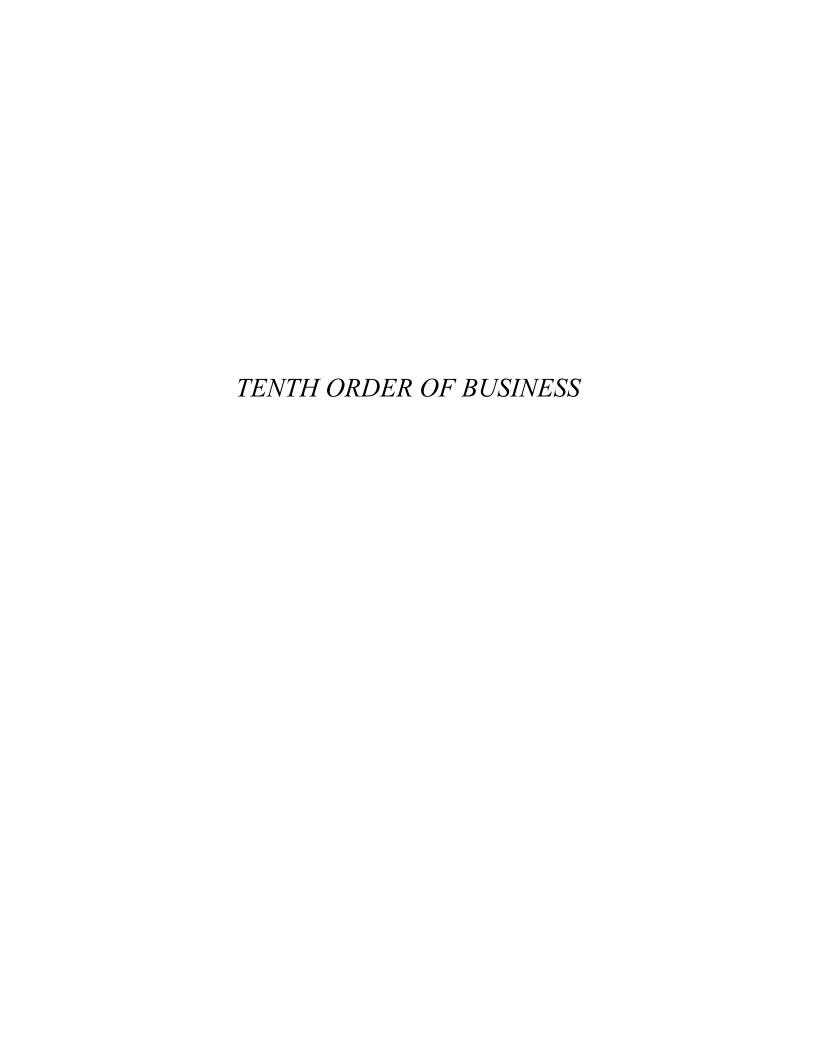
- 4. This Term Sheet shall be governed by Florida law.
- 5. Any disputes relating to or arising from this Term Sheet shall be resolved exclusively by the Court handling the Suit.
 - 6. This Term Sheet may be signed by the Parties in identical counterparts.

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK – SIGNATURE PAGE FOLLOWS]

[Signature Page to Payoff Confirmation Term Sheet – NW-11]

DISTRICT:

INDIGO COMMUNITY DEVELOPMENT DISTRICT
By: Much a, Ne &
Name: Mark A. Mc Common
Title: Chairman
OWNER OF NW-11:
VERO ATLANTIC 2, LLC, a Florida limited liability company
By:
Name:
Title:







This Agreement ("**Agreement**") is effective as of October 1, 2024 ("**Effective Date**"), by and between:

INDIGO COMMUNITY DEVELOPMENT DISTRICT, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, being situated in Volusia County, Florida whose mailing address is 219 E. Livingston Street, Orlando, Florida 32801 ("**District**"); and

GOVERNMENTAL MANAGEMENT SERVICES-CENTRAL FLORIDA LLC A Florida limited liability company, with a mailing address of 219 E. Livingston Street, Orlando, Florida 32801 ("Manager" or "GMS-CF," together with District, "Parties").

RECITALS

WHEREAS, the District is a local unit of special-purpose government established pursuant to the Uniform Community Development District Act of 1980, as codified in Chapter 190, *Florida Statutes*, by ordinance adopted in Volusia County, Florida, for the purpose of planning, financing, constructing, operating and/or maintaining certain infrastructure; and

WHEREAS, the District and Governmental Management Services L.L.C. ("GMS-NF"), previously entered into an agreement for the provision of district management services, dated October 9, 2005 ("Prior Agreement"); and

WHEREAS, this Agreement supersedes and replaces, in its entirety, the Prior Agreement, which GMS-NF acknowledged in its Acknowledgement attached hereto; and

WHEREAS, the District desires to enter into an agreement with Manager to provide district management services all as further set forth in **Exhibit A** attached hereto ("**Services**" or "**District Management Services**") and Manager has agreed to provide such Services; and

WHEREAS, the District and Manager warrant and agree that they have all right, power and authority to enter into and be bound by this Agreement.

Now, THEREFORE, in consideration of the recitals, agreements, and mutual covenants contained herein, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged by the Parties, the Parties agree as follows:

SECTION 1. INCORPORATION OF RECITALS. The recitals so stated are true and correct and by this reference are incorporated into and form a material part of this Agreement.

SECTION 2. SCOPE OF SERVICES. Manager agrees to provide the Services as set forth in **Exhibit A**, attached hereto and incorporated by reference herein.

SECTION 3. FEES AND TERMS OF SERVICES; TERM.

- **A.** All Services will be completed on a timely basis in accordance with the District needs and statutory requirements.
- **B.** The District agrees to compensate the Manager in accordance with the Schedule of Fees set forth in **Exhibit B**, attached hereto and incorporated by reference herein. Payment shall be made in equal monthly installments at the beginning of each month and may be amended annually as evidenced by the annual budget ("**Annual Budget**") approved by the Board of Supervisors of the District ("**Board**"). All invoices are due and payable when received.
- C. The initial term of this Agreement commences on October 1, 2024, and continues until September 30, 2025, unless terminated earlier by either Party in accordance with the provisions of this Agreement. Thereafter this Agreement shall automatically renew each Fiscal Year (i.e., October 1 to September 30th of the following year) of the District, unless otherwise terminated by either Party. The District will consider price adjustments each twelve (12) month period to compensate for market conditions and the planned workload of the District to be performed during the next twelve (12) month period. Evidence of price or fee adjustments will be approved by the Board in its adopted or amended Annual Budget.

SECTION 4. INDEMNIFICATION.

- **A.** To the extent allowable under applicable law (and only to the extent of the limitations of liability set forth in Section 768.28, *Florida Statutes*), except to the extent caused by the negligence, reckless, and/or willful misconduct of the Manager, the District agrees to indemnify, defend, and hold harmless the Manager and its officers, supervisors, staff, and employees from and against any and all liability, claims, actions, suits, demands, assessments or judgments asserted and any and all losses, liabilities, damages, costs, court costs, and expenses, including attorney's fees, that Manager may hereafter incur, become responsible for, or be caused to pay out arising out of or relating to the grossly negligent or intentionally wrongful acts or omissions of the District. The indemnification provided for herein shall not be deemed exclusive of any other rights to which the Manager may be entitled and shall continue after the Manager has ceased to be engaged under this Agreement.
- **B.** The Manager agrees to indemnify, defend, and hold harmless the District and its officers, supervisors, staff, and employees from and against any and all liability, claims, actions, suits, demands, assessments or judgments asserted and any and all losses, liabilities, damages, costs, court costs, and expenses, including attorney's fees, that the Manager may hereafter incur, become responsible for, or be caused to pay out arising out of or relating to the failure to perform under this Agreement or at law, or grossly negligent, reckless, and/or intentionally wrongful acts or omissions of the Manager. The indemnification provided for herein shall not be deemed exclusive of any other rights to which the District may be entitled and shall continue after the Manager has ceased to be engaged under this Agreement.
- **SECTION 5. LIMITATIONS ON GOVERNMENTAL LIABILITY.** Nothing herein shall be construed to waive or limit the District's sovereign immunity limitations of liability as provided in Section 768.28, *Florida Statutes*, or other applicable law. Nothing in this Agreement shall inure

to the benefit of any third party for the purpose of allowing any claim which would otherwise be barred under the Doctrine of Sovereign Immunity or by operation of law.

SECTION 6. TERMINATION.

- **A.** This Agreement may be terminated as follows: (1) By the District for "good cause," which shall include misfeasance, malfeasance, nonfeasance or dereliction of duties by the Manager which termination may be immediate; or (2) By the Manager or District, for any reason, upon 60 days written notice.
- **B.** Upon any termination of this Agreement: (1) the Manager shall be entitled to payment for all Services rendered up until the effective termination of this Agreement, subject to whatever claims or off-sets the District may have against the Manager; and (2) the Manager will make all reasonable effort to provide for an orderly transfer of the books and records of the District to the District or its designee.

SECTION 7. SUCCESSORS; ASSIGNMENT. The rights and obligations of the District as defined by this Agreement shall inure to the benefit of and shall be binding upon the successors and assigns of the District. Neither the District nor the Manager may assign this Agreement without the prior written approval of the other. Any purported assignment without such approval shall be void.

SECTION 8. NOTICES. All notices required in this Agreement shall be sent by certified mail, return receipt requested, or express mail with proof of receipt to the Parties as follows:

A. If to District: Indigo Community Development District

219 E. Livingston Street Orlando, Florida 32801 Attn: Chairperson

With a copy to: Kutak Rock LLP

107 West College Avenue Tallahassee, Florida 32301

Attn: District Counsel, Katie Buchanan

Katie.Buchanan@kutakrock.com

B. If to Manager: Governmental Management Services-Central

Florida LLC

219 E. Livingston Street Orlando, Florida 32801

Attn: District Manager, Jeremy LeBrun

JLeBrun@gmscfl.com

With copies to: Governmental Management Services-Central

Florida LLC

219 E. Livingston Street Orlando, Florida 32801 Attn: Managing Partner, George Flint <u>GFlint@gmscfl.com</u>

Governmental Management Services-Central Florida LLC 219 E. Livingston Street Orlando, Florida 32801 Attn: Chief Operating Officer, Keith Nelson KNelson@gmscfl.com

Governmental Management Services-Central Florida LLC 699 North Federal Highway, Suite 300 Fort Lauderdale, FL 33304 Attn: Kurt Zimmerman, Registered Agent kurt@zimmermanlaw.com

SECTION 9. CONTROLLING LAW AND VENUE. This Agreement and the provisions contained in this Agreement shall be construed, interpreted, and controlled according to the laws of the State of Florida. All actions and disputes shall be brought in the proper court and venue, which shall be Volusia County, Florida.

E-VERIFY REQUIREMENTS. The Manager, on behalf of itself and its SECTION 10. subcontractors, hereby warrants compliance with all federal immigration laws and regulations applicable to their employees. The Manager further agrees that the District is a public employer subject to the E-Verify requirements provided in Section 448.095, Florida Statutes, and such provisions of said statute are applicable to this Agreement, including, but not limited to registration with and use of the E-Verify system. The Manager agrees to utilize the E-Verify system to verify work authorization status of all newly hired employees. The Manager shall provide sufficient evidence that it is registered with the E-Verify system before commencement of performance under this Agreement. If the District has a good faith belief that the Manager is in violation of Section 448.09(1), Florida Statutes, or has knowingly hired, recruited, or referred an alien that is not duly authorized to work by the federal immigration laws or the Attorney General of the United States for employment under this Agreement, the District shall terminate this Agreement. The Manager shall require an affidavit from each subcontractor providing that the subcontractor does not employ, contract with, or subcontract with an unauthorized alien. The Manager shall retain a copy of each such affidavit for the term of this Agreement and all renewals thereof. If the District has a good faith belief that a subcontractor of the Manager performing work under this Agreement is in violation of Section 448.09(1), Florida Statutes, or has knowingly hired, recruited, or referred an alien that is not duly authorized to work by the federal immigration laws or the Attorney General of the United States for employment under this Agreement, the District promptly notify the Manager and order the Manager to immediately terminate its subcontract with the subcontractor. The Manager shall be liable for any additional costs incurred by the District as a result of the termination of any contract, including this Agreement, based on Manager's failure to comply with the E-Verify requirements referenced in this subsection.

SECTION 11. SEVERABILITY. In the event that any provision of this Agreement shall be determined to be unenforceable or invalid by a court such unenforceability or invalidity shall not affect the remaining provisions of the Agreement which shall remain in full force and effect.

SECTION 12. AMENDMENTS. Any amendment or change to this Agreement shall be in writing and executed by all Parties.

SECTION 13. ACKNOWLEDGEMENT. The District acknowledges that the Manager is not a Municipal Advisor or Securities Broker, nor is the Manager registered to provide such services as described in Section 15B of the Securities and Exchange Act of 1934, as amended. Similarly, the District acknowledges that the Manager does not provide the District with financial advisory services or offer investment advice.

SECTION 14. AGREEMENT. This instrument shall constitute the final and complete expression of this Agreement between the Parties relating to the subject matter of this Agreement. The Parties hereby acknowledges that the Prior Agreement is terminated and replaced in its entirety by the execution of this Agreement. GMS-CF also acknowledges that the Prior Agreement is terminated and replaced in its entirety by the execution of this Agreement pursuant to its Acknowledgement attached hereto.

SECTION 15. INSURANCE. The Manager shall, at its own expense, maintain insurance during the performance of the Services with limits of liability not less than the following:

Workers' Compensation	Statutory
General Liability Bodily Injury (including contractual) Property Damage (including contractual)	\$1,000,000 \$1,000,000
Commercial Crime/Fidelity Insurance	\$1,000,000
Professional Liability Insurance	\$2,000,000
Automobile Liability (if applicable) * Bodily Injury and Property Damage Covering owned, non-owned, and hired vehicles	\$1,000,000

^{*}Automobile liability insurance is required if the Manager will use any vehicles on-site, including owned, non-owned, and hired vehicles.

Except with respect to Professional Liability and Workers' Compensation insurance policies, the District, its staff, consultants, and supervisors shall be named as additional insured, on a primary non-contributory basis, on each insurance policy described above. The Manager shall furnish the District with the Certificate of Insurance evidencing compliance with this requirement.

No certificate shall be acceptable to the District unless it provides that any change or termination within the policy periods of the insurance coverage, as certified, shall not be effective within thirty (30)days of prior written notice to the District. Insurance coverage shall be from a reputable insurance carrier, licensed to conduct business in the State of Florida.

SECTION 16. COMPLIANCE WITH PUBLIC RECORDS LAWS. Manager understands and agrees that all documents of any kind provided to the District in connection with this Agreement may be public records, and, accordingly, Manager agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to Section 119.0701, Florida Statutes. Manager acknowledges that the designated public records custodian for the District is **Jeremy LeBrun** ("Public Records Custodian"). Among other requirements and to the extent applicable by law, the Manager shall 1) keep and maintain public records required by the District to perform the service; 2) upon request by the Public Records Custodian, provide the District with the requested public records or allow the records to be inspected or copied within a reasonable time period at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes; 3) ensure that public records which are exempt or confidential, and exempt from public records disclosure requirements, are not disclosed except as authorized by law for the duration of the contract term and following the contract term if the Manager does not transfer the records to the Public Records Custodian of the District; and 4) upon completion of the contract, transfer to the District, at no cost, all public records in Manager's possession or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws. When such public records are transferred by the Manager, the Manager shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District in a format that is compatible with Microsoft Word or Adobe PDF formats:

IF THE MANAGER HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, *FLORIDA STATUTES*, TO THE MANAGER'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT (407) 841-5524, <u>RECORDREQUEST@GMSCFL.COM</u> WITH COPY TO <u>JLEBRUN@GMSCFL.COM</u>, 219 E. LIVINGSTON STREET, ORLANDO, FLORIDA 32801

SECTION 17. THIRD PARTY BENEFICIARIES. This Agreement is solely for the benefit of the Parties hereto and no right or cause of action shall accrue upon or by reason, to or for the benefit of any third party not a formal party to this Agreement. Nothing in this Agreement expressed or implied is intended or shall be construed to confer upon any person or corporation other than the Parties hereto any right, remedy, or claim under or by reason of this Agreement or any of the provisions or conditions of this Agreement; and all of the provisions, representations, covenants, and conditions contained in this Agreement shall inure to the sole benefit of and shall be binding upon the Parties hereto and their respective representatives, successors, and assigns.

- **SECTION 18. HEADINGS FOR CONVENIENCE ONLY.** The descriptive headings in this Agreement are for convenience only and shall neither control nor affect the meaning or construction of any of the provisions of this Agreement.
- **SECTION 19. COUNTERPARTS.** This instrument may be executed in any number of counterparts, each of which, when executed and delivered, shall constitute an original, and such counterparts together shall constitute one and the same instrument. Signature and acknowledgment pages, if any, may be detached from the counterparts and attached to a single copy of this document to physically form one document.
- **SECTION 20. ENFORCEMENT OF AGREEMENT.** A default by either Party under this Agreement shall entitle the other Party to all remedies available at law or in equity. In the event that either the District or the Manager is required to enforce this Agreement by court proceedings or otherwise, then the prevailing Party shall be entitled to recover all fees and costs incurred, including reasonable attorneys' fees and costs for trial, alternative dispute resolution, or appellate proceedings.
- **SECTION 21.** COMPLIANCE WITH SECTION **20.055**, *FLORIDA STATUTES*. The Manager agrees to comply with Section 20.055(5), *Florida Statutes*, to cooperate with the inspector general in any investigation, audit, inspection, review, or hearing pursuant such section and to incorporate in all subcontracts the obligation to comply with Section 20.055(5), *Florida Statutes*.
- SECTION 22. SCRUTINIZED COMPANIES STATEMENT. In accordance with Section 287.135, Florida Statutes, Manager represents that in entering into this Agreement, neither it nor any of its officers, directors, executives, partners, shareholders, members, or agents is on the Scrutinized Companies with Activities in Sudan List, the Scrutinized Companies with Activities in the Iran Terrorism Sectors List, or the Scrutinized Companies that Boycott Israel List created pursuant to Sections 215.4725 and 215.473, Florida Statutes, and in the event such status changes, Manager shall immediately notify the District. If Manager is found to have submitted a false statement, has been placed on the Scrutinized Companies with Activities in Sudan List, the Scrutinized Companies with Activities in the Iran Terrorism Sectors List, or has been engaged in business operations in Cuba or Syria, or is now or in the future on the Scrutinized Companies that Boycott Israel List, or engaged in a boycott of Israel, the District may immediately terminate this Agreement.
- **SECTION 23. ANTI-HUMAN TRAFFICKING REQUIREMENTS.** Manager certifies, by acceptance of this Agreement, that neither it nor its principals utilize coercion for labor or services as defined in section 787.06, *Florida Statutes*. Manager agrees to execute an affidavit, attached hereto as **Exhibit D** and incorporated herein, in compliance with section 787.06(13), *Florida Statutes*.

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

IN WITNESS WHEREOF, the Parties hereto have executed this Agreement on the Effective Date.

Attest:		INDIGO COMMUNITY DEVELOPMENT DISTRICT				
Secretary / As Board Of Sup Print Name	ssistant Secretary pervisors	By: Print: Its: Chairperson/Vice Chairperson, Board of Supervisors				
		GOVERNMENTAL MANAGEMENT SERVICES-CENTRAL FLORIDA LLC				
Witness		By:				
Print Name o	f Witness	Print: Its:				
Exhibit A: Exhibit B:	Scope of Services Schedule of Fees					

Exhibit C:

Certificate of Insurance **Exhibit D:** Anti-Human Trafficking Affidavit

ACKNOWLEDGMENT OF GMS-NF SIGNATURE PAGE

The undersigned hereby acknowledges that the Prior Agreement is terminated and replaced in its entirety by the execution of the Agreement for District Management Services by and between the Indigo Community Development District and Governmental Management Services L.L.C. dated the Effective Date thereof ("Agreement"). Capitalized terms not otherwise defined herein shall have the meanings as defined in the Agreement.

	GOVERNMENTAL MANAGEMENT SERVICES L.L.C.
	By:
Witness	Print: Darrin Mossing
	Its: President
	Date:

EXHIBIT A SCOPE OF SERVICES

GENERAL MANAGEMENT, ADMINISTRATIVE, AND ACCOUNTING SERVICES

This engagement is for the Manager to provide District Management Services for the District. The duties and responsibilities include, but are not limited to the following:

Meetings, Hearings, Workshops, Etc.

- The Manager will organize, conduct, and provide minutes for all meetings of the District. This includes, but is not limited to, scheduling meetings, providing agenda packages and meeting materials in the form requested by the District Board of Supervisors, and publishing Board meeting, public hearing notices, and landowner election notices pursuant to Florida law.
- The Manager will consult with the District Board of Supervisors and its designated representatives, and when necessary, organize such meetings, discussions, project site visits, workshops, and hearings as may pertain to the administration and accomplishment of the various projects and services provided by the District.

Records

• The Manager will maintain "Record of Proceedings" for the District within the boundaries of the local government in which the District is located and include meeting minutes, agreements, resolutions and other records required by law or contract and provide access to such records as necessary for proper District function or compliance with Florida's public records laws.

District Operations

- The Manager will act as the primary point of contact for District-related matters.
- The Manager will consult with and advise the District on matters related to the operation and maintenance of the District's public infrastructure.
- The Manager will make recommendations and assist in matters relating to solicitation, approval, rejection, amendment, renewal, and cancellation of contracts for services to the District. In advance of expiration of contracts, the Manager will advise the Board as to need for renewal or additional procurement activities and implement same.
- On or before October 1st of every year, the Manager will prepare an annual inventory of all District owned tangible personal property and equipment in accordance with all applicable rules and standards.

- The Manager will recommend and advise the Board, in consultation with the District Engineer of the appropriate amount and type of insurance and be responsible for procuring all necessary insurance.
- The Manager will ensure compliance with all statutes affecting the District by performing the following tasks (and such other tasks required by law but not specifically identified herein):
 - File name and location of the Registered Agent and Office location annually with Department of Community Affairs and the County.
 - Provide legal description and boundary map as provided by District Engineer to the Supervisor of Elections
 - Provide the regular meeting schedule of the Board to County.
 - File all required financial reports to the Department of Revenue, Auditor General, the County, and other governmental agencies with jurisdiction in compliance with Florida law.
 - File request letter to the Supervisor of Election of the County for number of registered voters as of April 15, each year. Report annually the number of registered voters in the District by June 1, of each year.
 - Transmit Public Facilities Report and related updates to appropriate agencies.
 - Prepare and file annual public depositor report.

Accounting and Reporting

- The Manager will implement an integrated management reporting system compliant with Generally Accepted Accounting Principles (GAAP) for government and fund accounting which will allow the District to represent fairly and with full disclosure the financial position of the District. The District's accounting activities will be overseen by a degreed accountant.
- The Manager will prepare reports as appropriate under applicable law, accounting standards, and bond trust indenture requirements. The Manager will track the District's general fund and bond fund activities and provide monthly and annual financial statements (including budget to actual summary).
- The Manager will administer the processing, review and approval, and timely payment of all invoices and purchase orders.
- The Manager will oversee District's capital and general fund accounts.
- The Manager will recommend and implement investment policies and procedures pursuant to State law and provide Cash Management services to obtain maximum earnings for District operations through investment of surplus funds to the State Board of Administration.

Audits

• The Manager will provide audit support to auditors for the required Annual Audit, and will ensure completion and submission of audit and Annual Financial Statements to the County, Auditor General, and other appropriate government entities in compliance with Florida law.

Budgeting

- The Manager will prepare and provide for a proposed budget for Board approval and submission to County in compliance with state law. The Manager will prepare final budget and backup material for and present the budget at all budget meetings, hearings and workshops. The Manager will ensure that all budget meetings, hearings, and workshops are properly noticed.
- The Manager will administer the adopted budget and prepare budget amendments on an ongoing basis as necessary.

Capital Program Administration

- The Manager will maintain proper capital fund and project fund accounting procedures and records.
- The Manager will coordinate with District staff to provide for appropriate bid and or proposal/qualification processes for Capital Project Construction.
- The Manager will oversee and implement bond issue related compliance, i.e., coordination of annual arbitrage report, transmittal of annual audit and budget to the trustee, transmittal of annual audit to bond holders and underwriters, annual/quarterly disclosure reporting, etc.

Maintenance Contract Administration

• Upon direction by the District's Board of Supervisors and upon mutual agreement of the parties hereto, Manager will provide Maintenance Contract Administration for District in general accordance with the fees outlined in Exhibit A. The parties further understand and recognize that the scope and number of contracts to be administered under said fee may be limited and/or multiple fees may be required. Any Maintenance Contract Administration shall be by separate agreement between the parties.

FINANCIAL SERVICES

Assessments & Revenue Collection

- The Manager will develop and administer the annual assessment roll for the District. This includes administering the tax roll for the District for assessments collected by the County and administering assessments for Off Tax Roll parcels/lots.
- The Manager will provide payoff information and pre-payment amounts as requested by property owners, and collect prepayment of assessments as necessary.
- The Manager will monitor development of the District and perform Assessment True-up Analysis when appropriate.
- The Manager will issue estoppel letters as needed for property transfers.
- The Manager will maintain the District's Lien Book, in which is recorded the details of any District debt and the related debt service assessments. The Lien Book will account for all District debt and show the allocation of debt principal to assessed properties within the District

DISTRICT RESPONSIBILITIES

The District shall provide for the timely services of its legal counsel, engineer and any other consultants, contractors or employees, as required, for the Manager to perform the duties outlined in this Contract. Expenses incurred in providing this support shall be the sole responsibility of the District.

EXHIBIT B SCHEDULE OF FEES

STANDARD ON-GOING SERVICES ("SERVICES"): These services will be provided on a recurring basis and are commonly referred to as the basic services necessary for the normal and routine functioning of the District Management Services.

1. DISTRICT MANAGEMENT SERVICES:

Services Description	Fiscal Year 2025 GMS Fees **
 Management, Administrative, and Accounting Services Annual Fee paid in equal monthly payments (plus reimbursables) 	\$66,658
 Our Agreement contemplates up to 12 meetings and 1 workshop annually 	
Annual Assessment Administration • (Beginning with the first assessment to individual unit owners, direct assessment or utilizing tax collector)	\$21,200
Information Technology Fees & Annual Website Maintenance • Annual Fee paid in equal monthly payments	\$4,000
 (Does not include cost of creation of ADA compliant website, if applicable) 	
Dissemination Agent Services • Annual Fee paid in equal monthly payments	\$10,496
Fiscal Year 2025 GMS Fees	\$102,354

2. OTHER FEES SCHEDULE:

Item	Cost
Agenda Package Hardcopy (if Applicable)	\$2.50 per regular Agenda Mtg.
Сору	\$0.15 / black and white page
Binders, Envelopes, Storage Boxes, and other Office Supplies	Actual Cost
USPS / FedEx / UPS	Actual Cost
Conference Calls	Actual Cost
Offsite Physical Records Storage and Archival	\$50.00 / Month
Additional Services Available:	Cost
 Other Services ** New Bond Issuance Cost (per bond issue) Refinance Bond Issuance Cost (per bond issue) Debt Service Assessment Methodology Preparation SERC Preparation & Assistance w/ Petition Prepaid Estoppel Letter – One Lot Prepaid Estoppel Letter – Multiple Lots Prepaid Estoppel Letter – Partial Payoffs Annual Construction Accounting Fee (while active) Annual Fee for 1st Bond Issuance (\$1,000 for each additional series of Bonds) 	\$25,000 \$15,000 \$20,000 \$5,000 \$100 \$250 \$500 \$2,500 \$3,000
 Extended or Extra Board Meetings: Any extra meeting(s) or meeting duration exceeding a 3-hour duration may be charged a meeting overage fee. 	\$250/hr.
 Facility Maintenance and Repair Services. GMS has a comprehensive on-site and insured maintenance service for small to medium size projects which can be provided at the direction of the District Board Of Supervisors and/or the District Manager. 	\$55.00/Hour Plus Reimbursable Expenses

	Item	Cost
Addi •	All other requested items not specifically denoted in Exhibit "B" will be subject to either a flat rate proposal or an hourly rate proposal to the District.	To Be Negotiated
Stan •	dard Hourly Rates: The Hourly rate for the District Manager is \$175/Hour. The Hourly rate for the District Accountant is \$125/Hour. The Hourly rate for the District Administrative Assistant is \$80/Hour.	As Defined
Out- •	Pocket Reimbursable Expenses Reimbursable expenses to be itemized on invoicing each month. Written pre-approval from the District Manager or District must be included for any recruiting or other reimbursable expenses over \$2,000.00 a month.	At GMS Standard Rate or Costs
**	For Fiscal Year 2025, with dates effective October 1st, 2024 30th, 2025, the GMS fees are reflected in the Adopted 2025	

EXHIBIT C CERTIFICATE OF INSURANCE

ĄC	ÓR	\mathbf{p}				CEI	71	ΊF	IC	ATE OF LIA	BIL	ITY IN	ISURA	NCE	DATE 10/30/2	(MM/DD/YYYY)
B R	THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.															
tł	IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).															
PRO	PRODUCER CONTACT Holly Howe															
Zel	en F	Risk S	olutio	ıs, In	c.						PHONE (A/C, N	o, Ext):(904) 2	62-8080	FAX (A/C. No); (904) 2	262-1444
			Street								É-MAIL ADDRE	ss: holly@	zelenrisk.co	m		
Jac	kso	nville	FL 32	220										RDING COVERAGE		NAIC #
INISI	RED										INSURE		eld Insuranc	e Company		
INSC	KED		Gover	nmar	ntal	Manage	mar	ıt Sa	rvic	es-Central	INSURE					
			Florid			wanage		00	i vic	es-Central	INSURE					
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Щ											<u> </u>	© 19	88-2010 AC	ORD CORPORATION	All ria	hts reserved.

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Leader Marketing Service, Inc.

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 10/30/2024

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REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

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RRODUCER

Leader Marketing Service, Inc.

CONTACT Nicole Sarduy
PHONE NAME: Nicole Sarduy
PHONE NAME: 954-918-8990 FAX (AIC, No): 786-513-6356

EMAIL pickled Publisher Company

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EMAIL pickled Publisher Company

The Phone Name of the Phone

9600 NW 25th Street Sutie 3E						E-MAIL nicole@allstarins.com				
Do	ral, Fl 33172				INSURER(S) AFFORDING COVERAGE					
					INSURER A: Insurance Company of the West					
INSU	RED				INSURER B:					
Go	vernmental Management Services	- Ce	ntral	Florida, LLC	INSURE	RC:				
					INSURE					
100	1 Bradford Way				INSURE					
Kir	gston	-	ΓN	37763	INSURE					
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	OFFICER/MEMBEREXCLUDED? (Mandatory in NH)	"'^						E.L. DISEASE - EA EMPLOYEE \$	1,000,000	
	If yes, describe under DESCRIPTION OF OPERATIONS below							E.L. DISEASE - POLICY LIMIT \$	1,000,000	
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						© 19	88-2015 AC	ORD CORPORATION. All ric	ihts reserved.	

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CERTIFICATE OF LIABILITY INSURANCE

DATE (MIMIEDOTTO)

10/30/2024

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		t comer rights to th	ie certificate holder in lieu of		ment(s).				_
PRODU	CER			CONTACT NAME:	Mary V	Vood			
	Sipowski Ins	urance		PHONE	/561V0	12-3991		FAX	(E61)836 3500
	6192 North F	ederal Highway	,	No Ext:	4			A/C No	: (561)826-2500
	Boca Raton.		•	ADDRESS:	admin	sipowsk	iinsurance.com		
	Boca Raton,	FL 33407			INSU	RER S AFFO	RDING COVERAGE		NAIC #
				INSURER A:	Hisco	k PRO			
INSURE	•			INSURER B :	The H	anover l	nsurance Grou		
			ices - Central Florida LLC		*****	anover i	iliburance Oroc		
	Darrin Mossing			INSURER C:					
	1001 Bradford			INSURER D :					
	Kingston, TN 3	7763		INSURER E :					
				INSURER F :					
COVE	RAGES	CERTIF	CATE NUMBER: 95949570	-241030143300	8		REVISION NUM	BER:	1
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Indigo Community Development District 219 E Livingston Street Orlando, FL 32801 SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

mhurad

MLW

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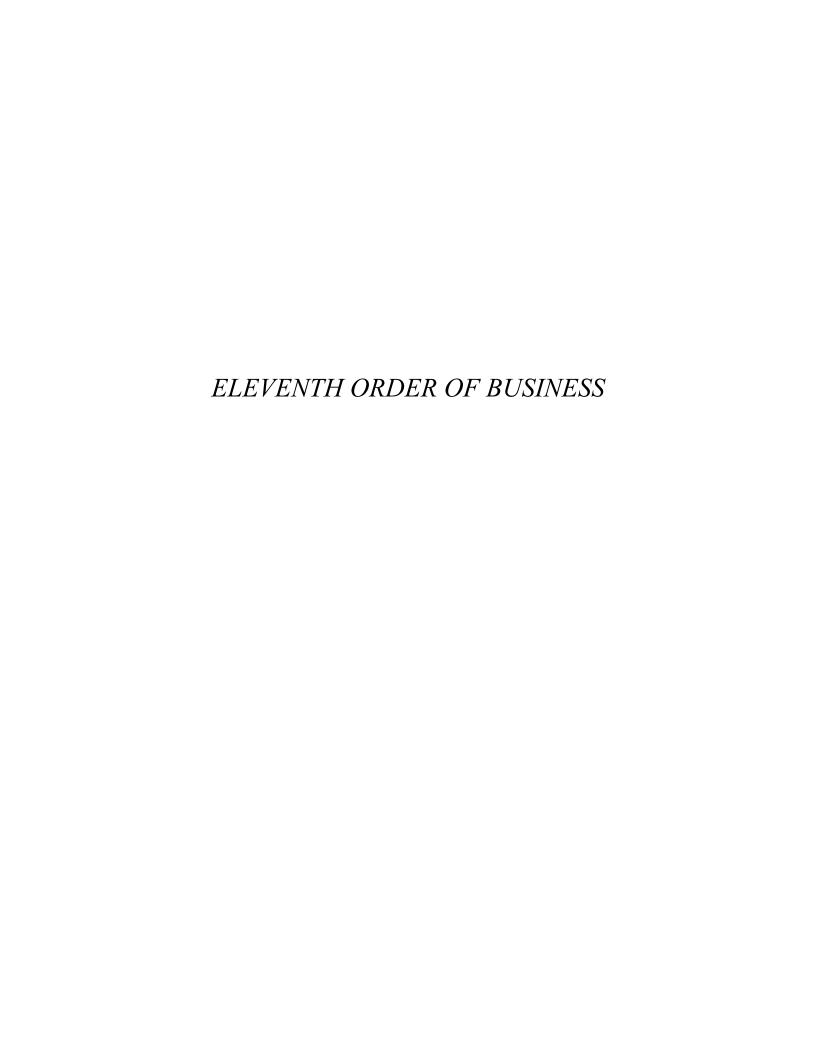
EXHIBIT D ANTI-HUMAN TRAFFICKING AFFIDAVIT

1,	, as	, on benail of Governmental
	agement Services-Central Florida LLC, a r penalty of perjury hereby attest as follo	a Florida limited liability company (the "Manager"), ws:
	1. I am over 21 years of age and	an officer or representative of the Manager.
787.06	2. The Manager does not use con 16(2)(a), <i>Florida Statutes</i> .	percion for labor or services as defined in Section
	3. More particularly, the Manage	r does not participate in any of the following actions:
	(a) Using or threatening to	use physical force against any person;
	(b) Restraining, isolating confine any person without lawful aut	or confining or threatening to restrain, isolate or hority and against her or his will;
	when labor or services are pledged as services as reasonably assessed is no	r credit methods to establish a debt by any person is a security for the debt, if the value of the labor or applied toward the liquidation of the debt or the dees are not respectively limited and defined;
		removing, confiscating, withholding, or possessing or other immigration document, or any other actual n document, of any person;
	(e) Causing or threatening	to cause financial harm to any person;
	(f) Enticing or luring any	person by fraud or deceit; or
		substance as outlined in Schedule I or Schedule II of any person for the purpose of exploitation of that
Dated:	d: October, 2024.	
	[Remainder of pag	e intentionally left blank]

FURTHER AFFIANT SAYETH NAUGHT.

GOVERNMENTAL MANAGEMENT SERVICES-CENTRAL FLORIDA LLC

By:
Name:
Title:
STATE OF FLORIDA
COUNTY OF
SWORN TO AND SUBSCRIBED before me □ physical presence or □ remote notarization by, as, of Governmental
Management Services-Central Florida LLC who is personally known to me or who produced as identification this day of, 2024.
Notary Public
(Notary Seal)





Indigo Community Development District 2024 Public Facilities Report





Table of Contents & Abbreviations

2024 Public Facilities Report

Section 1 -	- Purpose and Scope	
Section 2	- General Information	1
Section 3 -	- Existing Public Facilities	1
Section 4	- Proposed 7 Year Expansion Plan	2
Section 5 -	- Replacement of Facilities	2
List of Fig		
Figure 1	Location Map	3



Indigo Community Development District

2024 Public Facilities Report

Section 1 - Purpose and Scope

In accordance with Florida Statues Section 189.08, this report has been prepared at the request of the Indigo Community Development District (District) regarding the Special District Public Facilities Report. This report is required to be completed every 7-years and provides general descriptions of the public facilities owned by the District as well as proposed facility expansions within the next 7-year report period. The initial report was prepared in 2017 and is therefore due to be updated for the next reporting period.

Section 2 - General Information

The District comprises approximately 2,484 acres and is located in Volusia County, Florida. The District is located west of I-95 and is generally bounded by LPGA to the north and west and International Speedway Boulevard to the south. An aerial map of the District limits is included as Figure 1. The District includes a mix of single and multi-family residential housing, commercial development, and recreational use areas. The Indigo Community Development District was established January 3, 1995, as recorded in Volusia County Book 3985, Page 4985.

Section 3 - Existing Public Facilities

District owned improvements to date include certain stormwater management facilities, roadways, landscaping, potable water and sanitary sewer utilities.

Stormwater Management Facilities

The District wide stormwater system consists of wet detention ponds to capture and treat stormwater runoff from developed areas. Stormwater runoff flows from the developed parcels to the conveyance systems. These conveyance systems generally consist of a series of inlets and pipes which discharge to the ponds. Control structures are typically weirs or inlets with bleed down orifices which discharge to adjacent wetlands and allow the ponds to recover the designed treatment volume. The ultimate discharge location for stormwater within the District is the Tomoka River, located along the east side of the project area. Permitting of the stormwater management system was issued through St. Johns River Water Management District, Permit #22941-2 (legacy permit #4-127-0204AGC).

Improvements conducted within the past reporting period include multiple new stormwater ponds associated with new residential subdivisions constructed within the District. Several of these ponds include floating wetlands islands which provide water quality treatment for the ponds. The District is responsible for providing ongoing and routine maintenance to these treatment systems.

Roadways

The District maintains the landscape, irrigation, and lighting for approximately 6.0 miles of roadways. The roadways (pavement, curbs, gutters, etc.) and sidewalks are owned and maintained by the City of Daytona Beach, however the District owns and maintains landscaping, street trees, irrigation, signage, and lighting along the roads and other specific common areas. This includes monument signs and fountains that have been accepted by the District since the previous reporting period.

Potable Water System

The City of Daytona Beach supplies the District with potable water and fire protection. The potable water system loops throughout the District and is connected to LPGA Boulevard at several locations as well as along International Speedway Boulevard.

The District has constructed most of the potable water system and has turned over the utilities to the City. The District does not operate nor maintain any potable water facilities.

Indigo Community Development District

2024 Public Facilities Report

Sanitary Sewer System

The City of Daytona Beach is responsible for sanitary sewer services for the District. The sanitary system consists of gravity sewer mains that discharge to localized pump station. The pump stations are connected to the treatment plant via force mains.

The District has constructed most of the sanitary sewer system and has turned over the utilities to the City. The District does not operate nor maintain any sanitary sewer facilities.

Section 4 - Proposed 7 Year Expansion Plan

The District currently does not have any plans to expand public improvements or community facilities within the next 7 year reporting period.

Section 5 - Replacement of Facilities

The District provides continuous monitoring and maintenance of the existing facilities. Typical repairs are generally minor in nature and include damaged or burned out lighting, tree trimming, and damaged stormwater structures. These items are fixed or replaced as they occur; however, there are currently no proposed plans for replacement of adequately functioning facilities.





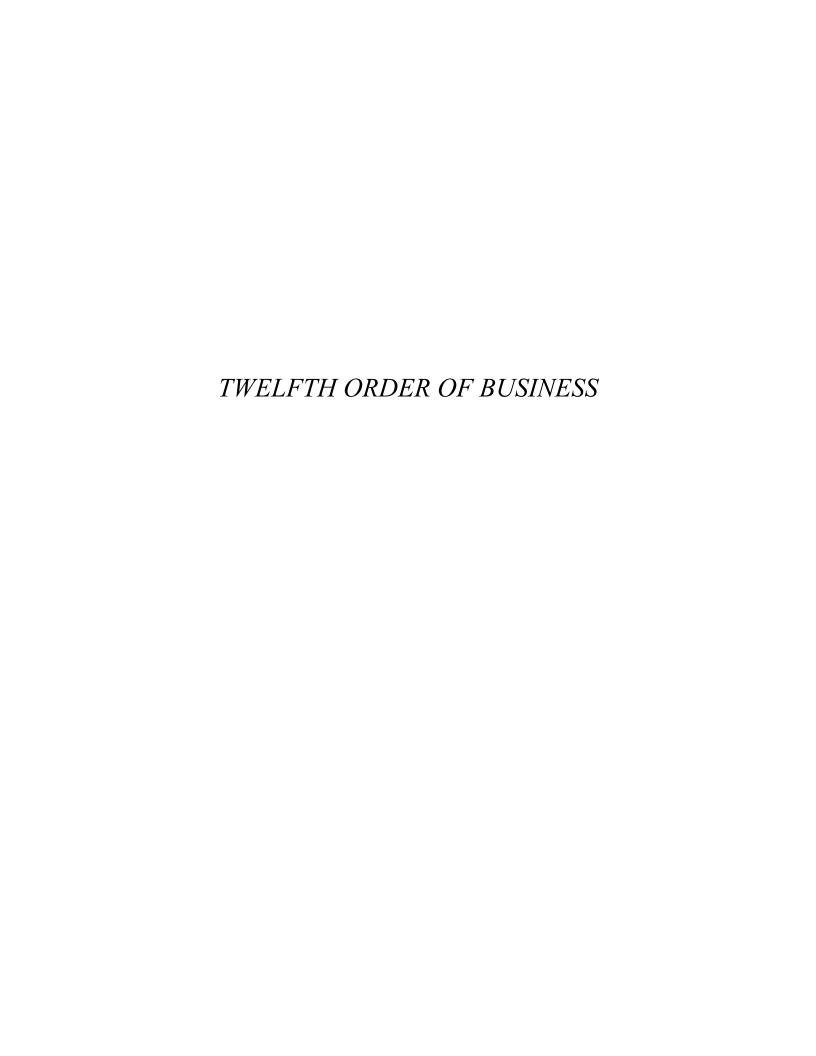




INDIGO
COMMUNITY DEVELOPMENT DISTRICT

LOCATION MAP

FIGURE:



Community Development District

Unaudited Financial Reporting October 31, 2024



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4	Debt Service Fund Series 1999A Income Statement
-	Dobt Comica Found Comica 1000 Channes Chatanana
5	Debt Service Fund Series 1999C Income Statement
6	D. I. C
6	Debt Service Fund Series 2005 Income Statement
7	Debt Service Fund Series 2021 Income Statement
,	Debt Service Fund Series 2021 Income Statement
8	Debt Service Fund Series 2024 Income Statement
9	Capital Projects Fund Series 1999A Income Statement
10	Capital Projects Fund Series 2021 Income Statement
•	
11	Capital Projects Fund Series 2024 Income Statement
•	
12-13	Month to Month
14	Assessment Receipt Schedule

Indigo Community Development District Balance Sheet

October 31, 2024

	General Fund	I	Debt Service Fund	Сар	ital Projects Fund	Gove	Totals rnmental Funds
Assets:							
Cash - Wells Fargo Bank	\$ 96,525	\$	-	\$	-	\$	96,525
Investments:							
Series 1999A							
Reserve	\$ -	\$	80,675	\$	-	\$	80,675
Revenue	\$ -	\$	59,387	\$	-	\$	59,387
Construction	\$ -	\$	-	\$	161,767	\$	161,767
Series 1999C							
Reserve	\$ -	\$	59,586	\$	-	\$	59,586
Revenue	\$ -	\$	1,165,759	\$	-	\$	1,165,759
Redemption	\$ -	\$	792,428	\$	-	\$	792,428
Remedial Expenditure	\$ -	\$	0	\$	-	\$	0
Series 2005							
Reserve	\$ -	\$	66,004	\$	-	\$	66,004
Revenue	\$ -	\$	974,552	\$	-	\$	974,552
Escrow Deposit	\$ -	\$	10,796	\$	-	\$	10,796
Remedial Expenditure	\$ -	\$	0	\$	-	\$	0
Series 2021							
Reserve	\$ -	\$	78,307	\$	-	\$	78,307
Revenue	\$ -	\$	60,037	\$	-	\$	60,037
Construction	\$ -	\$	-	\$	7,338	\$	7,338
Series 2024							
Reserve	\$ -	\$	112,661	\$	-	\$	112,661
Revenue	\$ -	\$	1,058	\$	-	\$	1,058
Capitalized Interest	\$ -	\$	68,042	\$	-	\$	68,042
Construction	\$ -	\$	-	\$	466	\$	466
Cost of Issuance	\$ -	\$	-	\$	5,481	\$	5,481
Due from General Fund	\$ -	\$	355,648	\$	-	\$	355,648
Investment - Custody	\$ 491,927	\$	-	\$	-	\$	491,927
SBA - Operating	\$ 8,905	\$	-	\$	-	\$	8,905
SBA - Reserve	\$ 300,641	\$	-	\$	-	\$	300,641
Total Assets	\$ 897,998	\$	3,884,941	\$	175,052	\$	4,957,991
Liabilities:							
Accounts Payable	\$ 17,754	\$	_	\$	-	\$	17,754
Due to Debt Service 1999C	\$ 73,038	\$	_	\$	-	\$	73,038
Due to Debt Service 2005	\$ 282,610	\$	_	\$	-	\$	282,610
Accrued Principal Payment 1999A	\$ -	\$	2,595,000	\$	-	\$	2,595,000
Accrued Interest Payment 1999C	\$ _	\$	233,100	\$	-	\$	233,100
Accrued Principal Payment 2005	\$ _	\$	955,000	\$	_	\$	955,000
Accrued Interest Payment 2005	\$ -	\$	2,486,294	\$	-	\$	2,486,294
·	252 402	ф.				¢.	
Total Liabilities	\$ 373,402	\$	6,269,394	\$	-	\$	6,642,796
Fund Balances:							
Assigned For Debt Service 1999A	\$ -	\$	140,062	\$	-	\$	140,062
Assigned For Debt Service 1999C	\$ -	\$	(737,290)	\$	-	\$	(737,290
Assigned For Debt Service 2005	\$ -	\$	(2,107,331)	\$	-	\$	(2,107,331
Assigned For Debt Service 2021	\$ -	\$	138,344	\$	-	\$	138,344
Assigned For Debt Service 2024	\$ -	\$	181,762	\$	-	\$	181,762
Assigned For Capital Projects 1999A	\$ -	\$	-	\$	161,767	\$	161,767
Assigned For Capital Projects 2021	\$ -	\$	-	\$	7,338	\$	7,338
Assigned For Capital Projects 2024	\$ -	\$	-	\$	5,947	\$	5,947
Unassigned	\$ 524,596	\$	-	\$	-	\$	524,596
Total Fund Balances	\$ 524,596	\$ (2	2,384,453.39)	\$	175,052	\$	(1,684,805

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending October 31, 2024

	Adopted	Pror	Prorated Budget		Actual		
	Budget	Thru	10/31/24	Thru	10/31/24	1	Variance
Revenues:							
Assessments	\$ 1,618,248	\$	-	\$	-	\$	-
I-95 City of Daytona Beach Funding	\$ 8,775	\$	8,775	\$	-	\$	(8,775)
Interest	\$ 21,500	\$	1,792	\$	2,648	\$	856
Total Revenues	\$ 1,648,523	\$	10,567	\$	2,648	\$	(7,919)
Expenditures:							
Administrative:							
Supervisor Fees	\$ 12,000	\$	1,000	\$	-	\$	1,000
FICA Expense	\$ 918	\$	77	\$	-	\$	77
Engineering Fees	\$ 15,000	\$	1,250	\$	-	\$	1,250
District Counsel	\$ 28,000	\$	2,333	\$	-	\$	2,333
Arbitrage	\$ 2,250	\$	-	\$	-	\$	-
Dissemination Agent	\$ 10,496	\$	875	\$	875	\$	(0)
Annual Audit	\$ 6,310	\$	-	\$	-	\$	-
Trustee Fees	\$ 12,750	\$	-	\$	-	\$	-
Assessment Administration	\$ 21,200	\$	21,200	\$	21,200	\$	-
Management Fees	\$ 66,658	\$	5,555	\$	5,555	\$	0
Information Technology	\$ 2,800	\$	233	\$	233	\$	0
Website Maintenance	\$ 1,200	\$	100	\$	100	\$	-
Telephone	\$ 300	\$	25	\$	-	\$	25
Postage	\$ 1,000	\$	83	\$	-	\$	83
Printing & Binding	\$ 1,750	\$	146	\$	120	\$	25
Insurance	\$ 33,725	\$	33,725	\$	33,673	\$	52
Legal Advertising	\$ 2,500	\$	208	\$	-	\$	208
Other Current Charges	\$ 2,600	\$	217	\$	-	\$	217
Office Supplies	\$ 350	\$	29	\$	20	\$	9
Office Expense	\$ 6,000	\$	500	\$	500	\$	-
Dues, Licenses & Subscriptions	\$ 175	\$	175	\$	175	\$	-
Total Administrative:	\$ 227,982	\$	67,731	\$	62,451	\$	5,280
Maintenance Expenses 1-95							
Electric	\$ 27,000	\$	2,250	\$	92	\$	2,158
Landscape - Contract	\$ 50,616	\$	4,218	\$	4,218	\$	-
Landscape - Contingency	\$ 3,500	\$	292	\$	-	\$	292
Plant Replacement & Annuals	\$ 8,000	\$	667	\$	-	\$	667
Lake Maintenance	\$ 6,413	\$	534	\$	455	\$	79
Irrigation Repairs & Maintenance	\$ 20,000	\$	1,667	\$	-	\$	1,667
Repairs	\$ 9,845	\$	820	\$	45	\$	775
Miscellaneous	\$ 2,461	\$	205	\$	205	\$	0
Total I-95 Maintenance Expenses	\$ 127,835	\$	10,653	\$	5,015	\$	5,638

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending October 31, 2024

	Adopted	Pro	ated Budget		Actual	
	Budget	Thr	u 10/31/24	Thr	u 10/31/24	Variance
Maintenance Expense - Community Wide						
On-Site Manager	\$ 33,390	\$	2,783	\$	2,650	\$ 133
Electric	\$ 40,000	\$	3,333	\$	2,862	\$ 472
Landscape - Contract	\$ 541,122	\$	45,094	\$	42,186	\$ 2,907
Landscape - Contingency	\$ 30,000	\$	2,500	\$	3,437	\$ (937)
Fertilizer/Pest Control	\$ 38,000	\$	3,167	\$	-	\$ 3,167
Plant Replacement & Annuals	\$ 35,000	\$	2,917	\$	-	\$ 2,917
Sod Replacement	\$ 28,512	\$	2,376	\$	-	\$ 2,376
Lake Maintenance	\$ 92,552	\$	7,713	\$	5,546	\$ 2,166
Fountain Maintenance	\$ 18,000	\$	1,500	\$	1,850	\$ (350)
Irrigation Repair & Maintenance	\$ 35,000	\$	2,917	\$	-	\$ 2,917
Repairs	\$ 39,800	\$	3,317	\$	617	\$ 2,699
Miscellaneous	\$ 16,158	\$	1,347	\$	14,813	\$ (13,467)
Conservation Easement Maintenance	\$ 55,224	\$	4,602	\$	4,460	\$ 142
Tree Trimming	\$ 34,892	\$	2,908	\$	2,491	\$ 417
Pressure Washing	\$ 10,000	\$	833	\$	-	\$ 833
Hurricane Expenses	\$ -	\$	-	\$	4,392	\$ (4,392)
The Preserve at LPGA						
Landscape - Contract	\$ 172,576	\$	14,381	\$	8,559	\$ 5,823
Plant Replacement & Annuals	\$ 2,500	\$	208	\$	-	\$ 208
Lake Maintenance	\$ 65,780	\$	5,482	\$	-	\$ 5,482
Fountain Maintenance	\$ 1,200	\$	100	\$	-	\$ 100
Irrigation Repair & Maintenance	\$ 2,500	\$	208	\$	-	\$ 208
Miscellaneous	\$ 500	\$	42	\$	-	\$ 42
Total Maintenance Expenses - Community Wide	\$ 1,292,706	\$	107,726	\$	93,864	\$ 13,862
Total Expenditures	\$ 1,648,523	\$	186,109	\$	161,330	\$ 24,779
Excess Revenues (Expenditures)	\$ -			\$	(158,682)	
Fund Balance - Beginning	\$ -			\$	683,278	
Fund Balance - Ending	\$ -			\$	524,596	

Community Development District

Debt Service Fund - Series 1999A

Statement of Revenues, Expenditures, and Changes in Fund Balance

	I	Adopted	Prorat	ed Budget		Actual	
		Budget	Thru :	10/31/24	Thr	u 10/31/24	Variance
Revenues:							
Special Assessments	\$	72,750	\$	-	\$	-	\$ -
Interest	\$	5,000	\$	417	\$	577	\$ 160
Total Revenues	\$	77,750	\$	417	\$	577	\$ 160
Expenditures:							
Series 1999A							
Interest - 11/01	\$	13,825	\$	-	\$	-	\$ -
Principal - 05/01	\$	45,000	\$	-	\$	-	\$ -
Interest - 05/01	\$	13,825	\$	-	\$	-	\$ -
Total Expenditures	\$	72,650	\$	-	\$	-	\$ -
Other Sources/(Uses)							
Transfer In/(Out)	\$	-	\$	-	\$	-	\$ -
Total Other Financing Sources (Uses)	\$	-	\$	-	\$	-	\$ -
Excess Revenues (Expenditures)	\$	5,100			\$	577	
Fund Balance - Beginning	\$	59,964			\$	139,485	
Fund Balance - Ending	\$	65,064			\$	140,062	

Community Development District

Debt Service Fund - Series 1999C

Statement of Revenues, Expenditures, and Changes in Fund Balance

	Adopted	Prora	ted Budget		Actual	
	Budget	Thru	10/31/24	Thr	ru 10/31/24	Variance
Revenues:						
Special Assessments	\$ 377,662	\$	-	\$	-	\$ -
Interest	\$ 25,000	\$	2,083	\$	8,168	\$ 6,085
Total Revenues	\$ 402,662	\$	2,083	\$	8,168	\$ 6,085
Expenditures:						
Series 1999C						
Debt Service Obligation	\$ 922,925	\$	-	\$	-	\$ -
Other Debt Service Costs	\$ -	\$	-	\$	-	\$ -
Total Expenditures	\$ 922,925	\$	-	\$	-	\$ -
Other Sources/(Uses)						
Transfer In/(Out)	\$ -	\$	-	\$	-	\$ -
Total Other Financing Sources (Uses)	\$ -	\$	-	\$	-	\$ -
Excess Revenues (Expenditures)	\$ (520,263)			\$	8,168	
Fund Balance - Beginning	\$ 520,263			\$	(745,458)	
Fund Balance - Ending	\$ -			\$	(737,290)	

Community Development District

Debt Service Fund - Series 2005

Statement of Revenues, Expenditures, and Changes in Fund Balance

	Adopted	Prorat	ted Budget		Actual	
	Budget	Thru	10/31/24	Th	ru 10/31/24	Variance
Revenues:						
Special Assessments	\$ 335,228	\$	-	\$	-	\$ -
Interest	\$ 2,500	\$	208	\$	4,266	\$ 4,058
Total Revenues	\$ 337,728	\$	208	\$	4,266	\$ 4,058
Expenditures:						
Series 2005						
Debt Service Obligation	\$ 156,975	\$	-	\$	-	\$ -
Other Debt Service Costs	\$ -	\$	-	\$	2,500	\$ (2,500)
Total Expenditures	\$ 156,975	\$	-	\$	2,500	\$ (2,500)
Other Sources/(Uses)						
Transfer In/(Out)	\$ -	\$	-	\$	-	\$ -
Total Other Financing Sources (Uses)	\$ -	\$	-	\$	-	\$ -
Excess Revenues (Expenditures)	\$ 180,753			\$	1,766	
Fund Balance - Beginning	\$ -			\$	(2,109,097)	
Fund Balance - Ending	\$ 180,753			\$	(2,107,331)	

Community Development District

Debt Service Fund - Series 2021

Statement of Revenues, Expenditures, and Changes in Fund Balance

	Adopted	Prora	ited Budget		Actual	
	Budget	Thru	10/31/24	Thr	u 10/31/24	Variance
Revenues:						
Special Assessments	\$ 156,614	\$	-	\$	-	\$ -
Interest	\$ 6,000	\$	500	\$	571	\$ 71
Total Revenues	\$ 162,614	\$	500	\$	571	\$ 71
Expenditures:						
Series 2021						
Interest - 11/01	\$ 46,824	\$	-	\$	-	\$ -
Principal - 05/01	\$ 60,000	\$	-	\$	-	\$ -
Interest - 05/01	\$ 46,824	\$	-	\$	-	\$ -
Total Expenditures	\$ 153,649	\$	-	\$	-	\$ -
Other Sources/(Uses)						
Transfer In/(Out)	\$ (3,000)	\$	(250)	\$	(324)	\$ 74
Total Other Financing Sources (Uses)	\$ (3,000)	\$	(250)	\$	(324)	\$ 74
Excess Revenues (Expenditures)	\$ 5,965			\$	247	
Fund Balance - Beginning	\$ 59,691			\$	138,097	
Fund Balance - Ending	\$ 65,656			\$	138,344	

Community Development District

Debt Service Fund - Series 2024

Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending October 31, 2024

	Adopted	Prorat	ed Budget		Actual	
	Budget	Thru	10/31/24	Thr	u 10/31/24	Variance
Revenues:						
Bond Proceeds	\$ 225,323	\$	-	\$	-	\$ -
Interest	\$ 1,200	\$	100	\$	751	\$ 651
Total Revenues	\$ 226,523	\$	100	\$	751	\$ 651
Expenditures:						
Series 2024						
Interest - 11/01	\$ 68,042	\$	-	\$	-	\$ -
Principal - 05/01	\$ 45,000	\$	-	\$	-	\$ -
Interest - 05/01	\$ 89,399	\$	-	\$	-	\$ -
Total Expenditures	\$ 202,441	\$	-	\$	•	\$ -
Other Sources/(Uses)						
Transfer In/(Out)	\$ -	\$	-	\$	(466)	\$ 466
Total Other Financing Sources (Uses)	\$ -	\$	-	\$	(466)	\$ 466
Excess Revenues (Expenditures)	\$ 24,082			\$	285	
Fund Balance - Beginning	\$ 68,042			\$	181,477	
Fund Balance - Ending	\$ 92,124			\$	181,762	

Community Development District

Capital Projects Fund - Series 1999A

Statement of Revenues, Expenditures, and Changes in Fund Balance

	Ad	opted	Prorate	ed Budget	Α	ctual		
	Ви	ıdget	Thru 1	10/31/24	Thru	10/31/24	Va	riance
Revenues:								
Interest Income	\$	-	\$	-	\$	666	\$	666
Total Revenues	\$	-	\$	-	\$	666	\$	666
Expenditures:								
Capital Outlay	\$	-	\$	-	\$	-	\$	-
Total Expenditures	\$	-	\$	-	\$	-	\$	-
Other Financing Sources/(Uses)								
Transfer In/(Out)	\$	-	\$	-	\$	-	\$	-
Total Other Financing Sources (Uses)	\$	-	\$	-	\$	-	\$	-
Excess Revenues (Expenditures)	\$	-			\$	666		
Fund Balance - Beginning	\$	-			\$	161,101		
Fund Balance - Ending	\$	-			\$	161,767		

Community Development District

Capital Projects Fund - Series 2021

Statement of Revenues, Expenditures, and Changes in Fund Balance

	Ad	opted	Prorate	Prorated Budget		Actual		
	Ві	ıdget	Thru 1	10/31/24	Thru	10/31/24	Va	riance
Revenues:								
Interest Income	\$	-	\$	-	\$	29	\$	29
Total Revenues	\$	-	\$	-	\$	29	\$	29
Expenditures:								
Capital Outlay	\$	-	\$	-	\$	-	\$	-
Total Expenditures	\$	-	\$	-	\$	-	\$	-
Other Financing Sources/(Uses)								
Transfer In/(Out)	\$	-	\$	-	\$	324	\$	(324)
Total Other Financing Sources (Uses)	\$	-	\$	-	\$	324	\$	(324)
Excess Revenues (Expenditures)	\$	-			\$	353		
Fund Balance - Beginning	\$	-			\$	6,985		
Fund Balance - Ending	\$				\$	7,338		

Community Development District

Capital Projects Fund - Series 2024

Statement of Revenues, Expenditures, and Changes in Fund Balance

	Ad	Adopted		Prorated Budget		ctual		
	Вι	ıdget	Thru 1	10/31/24	Thru	10/31/24	Vá	ariance
Revenues:								
Interest	\$	-	\$	-	\$	23		
Total Revenues	\$	•	\$	-	\$	23	\$	-
Expenditures:								
Capital Outlay - Construction	\$	-	\$	-	\$	-	\$	-
Capital Outlay - Cost of Issuance	\$	-	\$	-	\$	-	\$	-
Total Expenditures	\$	-	\$	-	\$	-	\$	-
Other Financing Sources/(Uses)								
Transfer In/(Out)	\$	-	\$	-	\$	466	\$	(466)
Total Other Financing Sources (Uses)	\$	-	\$	-	\$	466	\$	(466)
Excess Revenues (Expenditures)	\$	-			\$	489		
Fund Balance - Beginning	\$	-			\$	5,459		
Fund Balance - Ending	\$	-			\$	5,947		

Community Development District

Month to Month

	0 <i>c</i>	t	No	v	Dec	Jan	Feb	Mar		Apr	Ma	ay	Ju	ın	j	ul	Au	g	Sep	t	Total
Revenues:																					
Assessments	\$ -	\$	-	\$	-	\$ -	\$ -	\$ - \$;	- \$	-	\$	_	\$	-	\$	-	\$	-	\$	-
I-95 City of Daytona Beach Funding	\$ -	\$	-	\$	-	\$ -	\$ -	\$ - \$;	- \$		\$	-	\$	-	\$	-	\$	-	\$	
Interest	\$ 2,648	\$	-	\$	-	\$ -	\$ -	\$ - 9	;	- \$	-	\$	-	\$	-	\$	-	\$	-	\$	2,648
																				\$	-
Total Revenues	\$ 2,648	\$	-	\$		\$ -	\$ -	\$ - \$	i	- \$	-	\$	-	\$	-	\$		\$	-	\$	2,648
Expenditures:																					
Administrative:																					
Supervisor Fees	\$ -	\$	-	\$	-	\$ -	\$ -	\$ - 9	;	- \$	-	\$	-	\$	-	\$	-	\$	-	\$	-
FICA Expense	\$ -	\$	-	\$	-	\$ -	\$ -	\$ - \$;	- \$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Engineering Fees	\$ -	\$	-	\$	-	\$ -	\$ -	\$ - 9	;	- \$	-	\$	-	\$	-	\$	-	\$	-	\$	-
District Counsel	\$ -	\$	-	\$	-	\$ -	\$ -	\$ - 9	;	- \$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Arbitrage	\$ -	\$	-	\$		\$ -	\$ -	\$ - 9	;	- \$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Dissemination Agent	\$ 875	\$	-	\$	-	\$ -	\$ -	\$ - 9	;	- \$	-	\$	-	\$	-	\$	-	\$	-	\$	875
Annual Audit	\$ -	\$	-	\$	-	\$ -	\$ -	\$ - 9	;	- \$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Trustee Fees	\$ -	\$	-	\$		\$ -	\$ -	\$ - 9	;	- \$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Assessment Administration	\$ 21,200	\$	-	\$	-	\$ -	\$ -	\$ - \$;	- \$		\$	-	\$	-	\$	-	\$	-	\$	21,200
Management Fees	\$ 5,555	\$	-	\$	-	\$ -	\$ -	\$ - 9	;	- \$	-	\$	-	\$	-	\$	-	\$	-	\$	5,555
Information Technology	\$ 233	\$	-	\$		\$ -	\$ -	\$ - 9	;	- \$	-	\$	-	\$	-	\$	-	\$	-	\$	233
Website Maintenance	\$ 100	\$	-	\$	-	\$ -	\$ -	\$ - \$;	- \$		\$	-	\$	-	\$	-	\$	-	\$	100
Telephone	\$ -	\$	-	\$	-	\$ -	\$ -	\$ - 9	;	- \$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Postage	\$ -	\$	-	\$	-	\$ -	\$ -	\$ - 9	;	- \$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Printing & Binding	\$ 120	\$	-	\$		\$ -	\$ -	\$ - 9	;	- \$	-	\$	-	\$	-	\$	-	\$	-	\$	120
Insurance	\$ 33,673	\$	-	\$	-	\$ -	\$ -	\$ - \$;	- \$		\$	-	\$	-	\$	-	\$	-	\$	33,673
Legal Advertising	\$ -	\$	-	\$	-	\$ -	\$ -	\$ - 9	;	- \$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Other Current Charges	\$ -	\$	-	\$	-	\$ -	\$ -	\$ - \$;	- \$		\$	-	\$	-	\$	-	\$	-	\$	
Office Supplies	\$ 20	\$	-	\$	-	\$ -	\$ -	\$ - \$;	- \$		\$	-	\$	-	\$	-	\$	-	\$	20
Office Expense	\$ 500	\$	-	\$	-	\$ -	\$ -	\$ - 9	;	- \$	-	\$	-	\$	-	\$	-	\$	-	\$	500
Dues, Licenses & Subscriptions	\$ 175	\$	-	\$	-	\$ -	\$ -	\$ - \$;	- \$	-	\$	-	\$	-	\$	-	\$	-	\$	175
Total Administrative:	\$ 62,451	\$	-	\$	-	\$ -	\$ -	\$ - \$	}	- \$	-	\$	-	\$	-	\$	-	\$	-	\$	62,451
Maintenance Expenses - 1-95																					
Electric	\$ 92	\$	-	\$	-	\$ -	\$ -	\$ - \$;	- \$	-	\$	-	\$	-	\$	-	\$	-	\$	92
Landscape - Contract	\$ 4,218	\$	-	\$	-	\$ -	\$ -	\$ - \$;	- \$	-	\$	-	\$	-	\$	-	\$	-	\$	4,218
Landscape - Contingency	\$ -	\$	-	\$	-	\$ -	\$ -	\$ - \$;	- \$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Plant Replacement & Annuals	\$ -	\$	-	\$	-	\$ -	\$ -	\$ - \$;	- \$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Lake Maintenance	\$ 455	\$	-	\$	-	\$ -	\$ -	\$ - \$;	- \$	-	\$	-	\$	-	\$	-	\$	-	\$	455
Irrigation Repairs & Maintenance	\$ -	\$	-	\$	-	\$ -	\$ -	\$ - \$;	- \$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Repairs	\$ 45	\$	-	\$	-	\$ -	\$ -	\$ - \$;	- \$	-	\$	-	\$	-	\$	-	\$	-	\$	45
Miscellaneous	\$ 205	\$	-	\$	-	\$ -	\$ -	\$ - \$;	- \$	-	\$	-	\$	-	\$	-	\$	-	\$	205
Total I-95 Expenses	\$ 5,015	\$	-	\$		\$ -	\$ -	\$ - 5	;	- \$	-	\$	-	\$		\$	-	\$	-	\$	5,015
r · · · · ·	.,																				

Indigo

Community Development District

Month to Month

	0 ct	No	v	De	c	Jai	n	Fe	b	Ma	ır	Aŗ	or	Ма	у	Jui	ı	Ju	ıl	Aug	g	Sep	t	Total
Maintenance Expenses - Community Wide			_																				_	
On-Site Manager	\$ 2,650	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	2,650
Electric	\$ 2,862	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	2,862
Landscape - Contract	\$ 42,186	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	42,186
Landscape - Contingency	\$ 3,437	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	3,437
Fertilizer/Pest Control	\$ -	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Plant Replacement & Annuals	\$ -	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Sod Replacement	\$ -	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Lake Maintenance	\$ 5,546	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	5,546
Fountain Maintenance	\$ 1,850	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,850
Irrigation Repair & Maintenance	\$ -	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-	\$		\$	-	\$	-	\$	-	\$	-	\$	-
Repairs	\$ 617	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-	\$		\$	-	\$	-	\$	-	\$	-	\$	617
Miscellaneous	\$ 14,813	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	14,813
Conservation Easement Maintenance	\$ 4,460	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	4,460
Tree Trimming	\$ 2,491	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	2,491
Pressure Washing	\$ -	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Hurricane Expenses	\$ 4,392	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	4,392
The Preserve at LPGA																								
Landscape - Contract	\$ 8,559	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	8,559
Plant Replacement & Annuals	\$ -	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Lake Maintenance	\$ -	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Fountain Maintenance	\$ -	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Irrigation Repair & Maintenance	\$ -	\$ -	\$	-	\$	-	\$	-	\$	-	\$		\$	-	\$	-	\$	-	\$	-	\$		\$	-
Miscellaneous	\$ -	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Total Maintenance Expenses - Community Wide	\$ 93,864	\$ -	\$		\$		\$		\$	-	\$		\$		\$	-	\$		\$		\$	-	\$	93,864
Total Expenditures	\$ 161,330	\$ -	\$	-	\$		\$	-	\$	-	\$		\$		\$	-	\$		\$		\$		\$	161,330
Excess Revenues (Expenditures)	\$ (158,682)	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	(158,682)

COMMUNITY DEVELOPMENT DISTRICT

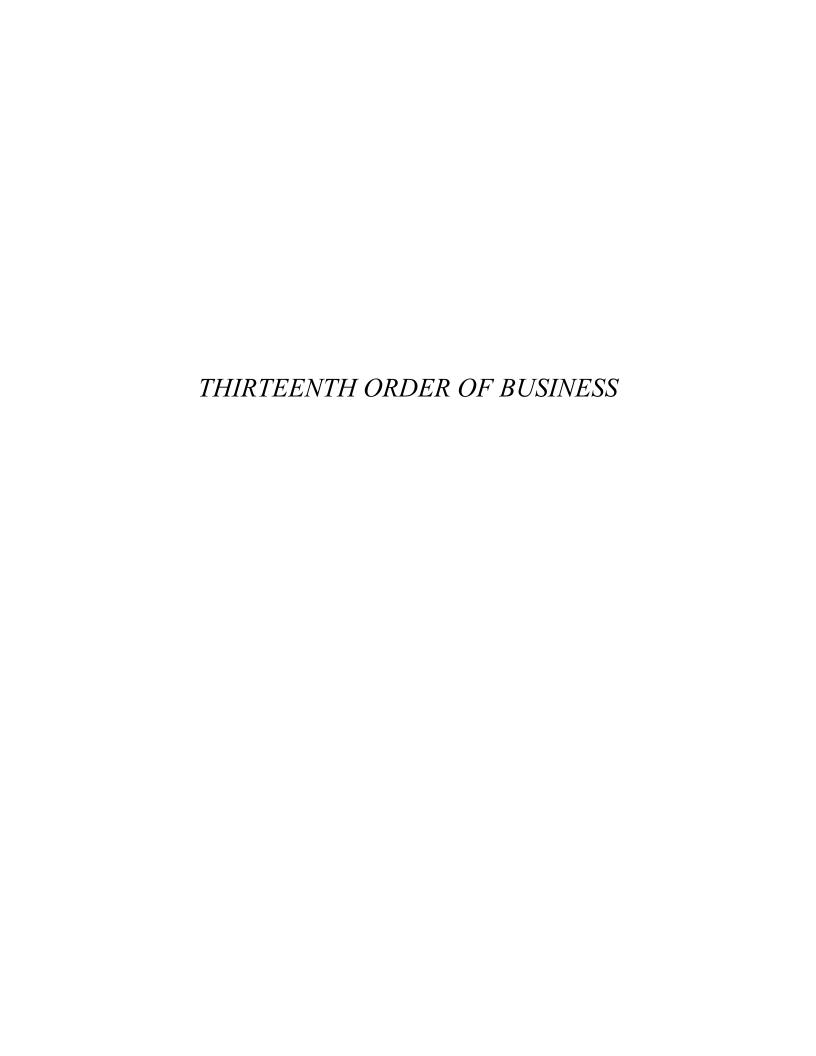
Special Assessment Receipts Fiscal Year 2025

Gross Assessments \$ 1,721,489.16 \$ 77,118.75 \$ 399,542.88 \$ 356,625.31 \$ 166,605.41 \$ 239,696.94 \$ 2,961,078.45 Net Assessments \$ 1,618,199.81 \$ 72,491.63 \$ 375,570.31 \$ 335,227.79 \$ 156,609.09 \$ 225,315.12 \$ 2,783,413.74

ON ROLL ASSESSMENTS

			58.14%	2.60%	13.49%	12.04%	5.63%	8.09%	100.00%
				1999A Debt	1999C Debt	2005 Debt	2021 Debt	2024 Debt	
Date	Distribution	Net Receipts	0&M Portion	Service Asmt	Total				
11/8/24	ACH	\$4,526.75	\$4,290.32	\$0.00	\$236.43	\$0.00	\$0.00	\$0.00	\$4,526.75
11/0/24	AGII	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			*						
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	TOTAL	\$ 4,526.75	\$ 4,290.32	\$ -	\$ 236.43	\$ -	\$ -		\$ 4,526.75

0.16%	Net Percent Collected
\$ 2,778,886.99	Balance Remaining to Collect



Community Development District

Summary of Invoices

September 17, 2024 - October 31, 2024

Fund	Date	Check No.'s	1	Amount
General Fund				
	9/24/24	5246-5250	\$	29,542.14
	9/30/24	5251-5253		2,340.50
	10/15/24	5254-5259		79,850.85
	10/22/24	5260-5263		37,533.24
	10/29/24	5264-5266		17,185.03
			\$	166,451.76
Payroll	September 2024			
	John McCarthy		\$	-
	Kenneth Workowski	50676	\$	184.70
	Kevin Kilian	50677	\$	184.70
	Mark McCommon	50678	\$	159.70
	Ronald Brown	50679	\$	184.70
			\$	713.80
	TOTAL		\$1	67,165.56

AP300R YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 11/13/24 PAGE 1
*** CHECK DATES 09/17/2024 - 10/31/2024 *** INDIGO CDD - GENERAL FUND

CHICK DITTED 09/11/2021 10/31/2021	BANK A INDIGO - GENERAL			
CHECK VEND#INVOICE EXPENSED TO. DATE DATE INVOICE YRMO DPT ACCT	VENDOR NAME \$ SUB SUBCLASS	STATUS	AMOUNT	CHECK AMOUNT #
9/24/24 00034 9/16/24 18321417 202409 330-53800 LPGA-RPLC 7 LGHTS/YD ST		*	835.00	
LPGA-RPLC / LGHIS/ID SIA				835.00 005246
9/24/24 00182 9/20/24 502074 202408 310-51300	0-31500	*	531.00	
ADVANCING COST/EXTD SALI	MESSER CAPARELLO, P.A.			531.00 005247
9/24/24 00159 9/23/24 24-930 202409 320-53800	0-12000	*		
SITE MGMT SERVICES SEP24	SOLARIS MANAGEMENT INC.			2,650.00 005248
9/24/24 00160 8/29/24 28799 202408 330-53800	0-47100	*	2,500.00	
PH2-POWER WASH SDWLK/CU 8/29/24 28800 202408 330-53800	0-47000	*	7,200.00	
RMV OAK/LIMB/RAISE CANOI 8/29/24 28802 202408 320-53800	0-46000	*	6,300.00	
REFRESH ROCK-EMBNK/STRGF 9/08/24 28801 202409 330-53800	0-63100	*	3,124.96	
RPLC 72GAL IXORA/4 TREES 9/11/24 28815 202409 330-53800	0-63100	*	2,918.64	
RPLC VIBURNUM/GINGR/4TRI 9/12/24 28821 _ 202409 330-53800	0-63100	*	360.00	
INST.72GAL IXORA-MONUMEN 9/18/24 28816 202409 330-53800	0-47000	*	2,712.40	
TREE TRIM-PER FIRE DEPT	TEAM ROUNTREE, INC.			25,116.00 005249
9/24/24 00130 9/17/24 90219301 202409 320-53800	0-49000	*	205.07	
RENT STORAGE 09/17-10/16 9/17/24 90219301 202409 330-53800	0-49000	*	205.07	
RENT STORAGE 09/17-10/16	WILLIAMS SCOTSMAN, INC.			410.14 005250
9/30/24 00181 9/28/24 3454552 202408 310-51300	0-31500	*		
STRMWTR POND PRMT/P3 TRS	SF KUTAK ROCK LLP			340.50 005251
9/30/24 00139 9/17/24 24-960 202409 330-53800	0-49000	*	1,500.00	
LPGA INTL.OVERALL SITE N	MP PARKER MYNCHENBERG & ASSOCIATES,I	NC		1,500.00 005252
9/30/24 00159 9/30/24 24-10 202409 300-15500	 D-10000	*	500.00	
OFFICE RENT - OCT24	SOLARIS MANAGEMENT INC.			500.00 005253

INDI INDIGO TVISCARRA

AP300R YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 11/13/24
*** CHECK DATES 09/17/2024 - 10/31/2024 *** INDIGO CDD - GENERAL FUND

*** CHECK DATES 09/17	/2024 - 10/31/2024 *** IN BF	NDIGO CDD - GENERAL FUND ANK A INDIGO - GENERAL			
CHECK VEND# DATE DAT	INVOICEEXPENSED TO E INVOICE YRMO DPT ACCT# S	VENDOR NAME SUB SUBCLASS	STATUS	AMOUNT	CHECK AMOUNT #
10/15/24 00015 10/01	/24 PSI11046 202410 320-53800-4 LAKE/WETLAND SRVCS OCT24	10000	*	454.98	
10/01	/24 PSI11056 202410 330-53800-4 LAKE/WETLAND SRVCS OCT24		*	5,546.30	
		SOLITUDE LAKE MANAGEMENT LLC			6,001.28 005254
10/15/24 00093 10/01	/24 271 202410 310-51300-3	34000	*	5,554.83	
	/24 271 202410 310-51300-3		*	100.00	
10/01	WEBSITE ADMIN OCT24 /24 271 202410 310-51300-3		*	233.33	
10/01	INFORMATION TECH OCT24 /24 271 202410 310-51300-3		*	874.67	
10/01	DISSEMINATION FEE OCT24 /24 271 202410 310-51300-5	51000	*	20.00	
10/01	OFFICE SUPPLIES /24 271 202410 310-51300-4		*	120.45	
	COPIES	GOVERNMENTAL MANAGEMENT SERVICES	5		6,903.28 005255
10/15/24 00182 10/11	/24 502280 202409 310-51300-3	31500	*	629.00	
	CANCEL/RESCHED.SALE/EXTND	MESSER CAPARELLO, P.A.			629.00 005256
10/15/24 00184 9/30	/24 70751 202409 330-53800-4 PRESERVE-ENTRY FNT SEP24		*	100.00	
	PRESERVE-ENIRI FNI SEP24	PURE POOL SOLUTIONS			100.00 005257
10/15/24 00031 9/30	/24 8025 202409 330-53800-4	16000	*	1,033.14	
9/30	LPGA MTHLY REPAIRS/MAINT /24 8025 202409 320-53800-4	16000	*	45.00	
	I-95 TSTING/RPLCING BULBS	SKY'S THE LIMIT HANDYMAN SVCS, I	INC.		1,078.14 005258
10/15/24 00160 9/22	/24 28825 202409 330-53800-4	 19000	*	2,000.00	
	PH3-PRSR WSH SIDEWLK/CURB /24 28785A 202410 330-53800-4	16700	*	1,500.00	
10/01	QTRLY FOUNTAIN MNT OCT24 /24 28839 202410 320-53800-4	16200	*	4,218.00	
10/01	I-95 LANDSCAPE/IRRG OCT24 /24 28839 202410 330-53800-4	16200	*	36,992.35	
10/01	LPGA LANDSCAPE/IRRG OCT24 /24 28839 202410 340-53800-4	16200	*	2,971.10	
10/01	PRESERVE LNDSCP/IRG OCT24 /24 28839 202410 330-53800-4	16200	*	5,194.00	
	GRANDE CHMP LDSCP/IRG OCT				

PAGE 2

INDI INDIGO TVISCARRA

AP300R YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 11/13/24 PAGE 3
*** CHECK DATES 09/17/2024 - 10/31/2024 *** INDIGO CDD - GENERAL FUND

*** CHECK DATES	09/17/2024 - 10/31/2024 ***	INDIGO CDD - GENERAL FUNL BANK A INDIGO - GENERAL)		
CHECK VEND# DATE	INVOICEEXPENSED TO DATE INVOICE YRMO DPT ACCT#	. VENDOR NAM	IE STATUS	AMOUNT	CHECK AMOUNT #
	10/01/24 28839 202410 340-53800		*	5,587.40	
	PRESERVE STRMWTR/WTLD OC 10/01/24 28839 202410 330-53800	-46900	*	4,185.30	
	CONSRV.EASE.MAINT.UDRBRS: 10/01/24 28839 202410 330-53800 TREE TRIMMING OCT24	-47000	*	2,491.00	
		TEAM ROUNTREE, INC.			65,139.15 005259
10/22/24 00150	10/01/24 90145 202410 310-51300 FY25 SPECIAL DISTRICT FE	-54000	*	175.00	
			OPPORTUNITY		175.00 005260
10/22/24 00093	9/15/24 270 202410 310-51300 FY25 ASSESSMENT ROLL CER	-31700	*	21,200.00	
		GOVERNMENTAL MANAGEMEN	T SERVICES		21,200.00 005261
	9/04/24 28856 202409 330-53800 COMMUNITY RPRS-TIMER STN	-46000	*	2,400.00	
	9/24/24 28854 202409 320-53800 I-95 SE QUAD-INST.500JAS	-63100	*	3,154.25	
	9/24/24 28854 202409 320-53800 I-95 SW QUAD-INST.270JAS	-63100	*	1,736.85	
	9/26/24 28857 202409 330-53800 RPR LANK BANK COLLAPSE P	-46400	*	2,396.00	
	9/27/24 28858 202409 330-53800 STRMWTR-WEIR EROSION RPR	-46000	*	2,876.00	
	9/30/24 28855 202409 330-53800 COMMUNITY RPRS-WEIR RPRS	-46000	*	3,185.00	
		TEAM DOINTER INC			15,748.10 005262
10/22/24 00130	10/17/24 90221788 202410 320-53800 RENT STORAGE 10/17-11/16	-49000	*	205.07	
	10/17/24 90221788 202410 330-53800 RENT STORAGE 10/17-11/16	-49000	*	205.07	
		WILLIAMS SCOTSMAN, INC	!. 		410.14 005263
	9/16/24 6701327 202409 310-51300 NOT.OF MEETING 09/25/24	-48000	*	268.68	
		GANNETT FLORIDA LOCALI	.Q		268.68 005264
10/29/24 00160	10/14/24 28859 202409 320-53800 RECONSTR. VALVE/EXTD/CTRL	-46100 R	*	6,926.35	
		TEAM ROUNTREE, INC.			6,926.35 005265
10/29/24 00185	RECONSTR.VALVE/EXTD/CTRL:	-49000	*	9,990.00	
		TPG LIGHTING LLC			9,990.00 005266
			'AL FOR BANK A		

INDI INDIGO TVISCARRA

AP300R YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 11/13/24 PAGE 4
*** CHECK DATES 09/17/2024 - 10/31/2024 *** INDIGO CDD - GENERAL FUND
BANK A INDIGO - GENERAL

CHECK VEND#INVOICE.... ..EXPENSED TO... VENDOR NAME STATUS AMOUNTCHECK.....

DATE DATE INVOICE YRMO DPT ACCT# SUB SUBCLASS AMOUNT #

TOTAL FOR REGISTER 166,451.76

INDI INDIGO TVISCARRA

COURTEAUX ELECTRIC INC.

85 N YONGE ST ORMOND BEACH FL 32174

Phone (386) 672-4900 Fax (386) 676-7472

Bill To

INDIGO CDD
6200 Lee Vista Boulevard, Suite 300
Orlando, FL 32822

INVOICE

Date	Invoice #
9/16/2024	18321417



Terms	JOB NAME	
Due on receipt	LPGA	

Description	Qty	Rate	Amount
ONE TIME CLOCK OUT AND 7 LIGHTS IN A ROW ON TOURNAMENT DRIVE OUT, ALI ENDED UP BEING BAD. WE REPLACED THEM PLUS ONE YARD STAKE	.7	835.00	835.00
330-53800-46000			
	Total		\$835.00

Payments/Credits \$0.00

Balance Due \$835.00

MESSER CAPARELLO, P.A. 2618 CENTENNIAL PLACE TALLAHASSEE, FLORIDA 32308 TELEPHONE (850)222-0720 E.I.N. 59-2921100

INDIGO COMMUNITY DEVELOPMENT DISTRICT

09/20/2024

Account No:

6008-26430

Invoice No:

502074

Page: 1

#182 310-513 315

INDIGO COMMUNITY DEVELOPMENT DISTRICT VS. GC LAND, LLC, ET AL



Fees

					Hours	
08/20/2024	MMF	Correspondence with all parties re:			0.20	
	DMS	Email to Dean regarding status and regarding advancement of costs; en	nails with counsel f			
		follow up with general counsel for C	DD.		1.20	
SEASON .	2115	27	and the second of the second	4.5	72.72	
08/27/2024	DMS	Follow up email to counsel for truste	ee on extending sa	le date.	0.10	
		For Current Services Rendered			1.50	531.00
		Recap	itulation			
Tim	nekeeper		Hours	Rate	Total	
MONICA FREELAND			0.20	\$250.00	\$50.00	
DO	UG SMI	TH	1.30	370.00	481.00	

Total Current Work	531.00

Previous Balance	\$5,918.88

Payments

08/28/2024	Payment Received, Thank You.	-5,918.88
------------	------------------------------	-----------

Balance Due	\$531.00

Your trust account balance is

	Opening balance	\$518.00
08/27/2024	Overpayment with check#5230	6,070.76
08/28/2024	Attorney fees and costs	
	PAYEE: Messer Caparello, PA	-5,918.88
	Closing balance	\$669.88

INDIGO COMMUNITY DEVELOPMENT DISTRICT

Page: 2 09/20/2024

Account No: 6008-26430 Invoice No: 502074

INDIGO COMMUNITY DEVELOPMENT DISTRICT VS. GC LAND, LLC, ET AL

Please Remit \$531.00

ALL INVOICES DUE UPON RECEIPT.
TO PAY ONLINE USE THE FOLLOWING LINK:
https://messercaparello.securepayments.cardpointe.com/pay?total=0.00
THANK YOU FOR YOUR PROMPT PAYMENT.



Solaris Management Inc. P.O.Box 3496 Ponte Vedra Beach FL 32004 (386) 868-1414 Office

INVOICE

#159 Services 220-578-72

Date	Invoice #
9/23/2024	24-930

Bill To:	
Indigo Community Development District c/o Governmental Management Services	750
1408 Hamlin Avenue, Unit E	SEP 2 3 2024
St Cloud FL 34771	

Description	Amount
Monthly <u>Site M</u> anagement Fee September 20 <u>2</u> 4	\$ 2,650.00
	\$ 2,650.00

386-274-4050 FAX 386-236-1270





We accept Visa, MasterCard & Discover

Invoice



www.teamrountree.net

. F Date 1-	Physice #
8/29/2024	28799
	A CONTRACTOR OF THE PARTY OF TH

Please be advised, effective October 1, 2023, any invoice paid by credit card will be charged an additional 3.5%

2,500.00
SEP 2 3 2024
Total \$2,500.0

386-274-4050 FAX 386-236-1270





We accept Visa, MasterCard & Discover

Invoice



www.teamrountree.net

Date 15 Shubure # - 18	
8/29/2024	28800
3	- Annual Comments of the Comment of

Please be advised, effective October 1, 2023, any invoice paid by credit card will be charged an additional 3.5%

Description	Amount
08/15/24 - Champions Drive	
Removal of damaged oaks & limbs,	7,200.00
aise canopy for large vehicles and	COME
rim palms	SEP 2 3 2024
#160	
±160 330 - 53800 - 47000	
Thank you for choosing Team Rountree!	7.1
Thank you for choosing Team Rounties:	Total \$7,200.

386-274-4050 FAX 386-236-1270



	_

We accept Visa, MasterCard & Discover

Invoice



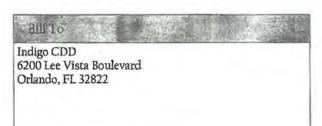
www.teamrountree.net

Date 1	- Invoice#			
8/29/2024	28802			

Please be advised, effective October 1, 2023, any invoice paid by credit card will be charged an additional 3.5%

Description	Amount
08/22/24 - I-95 Quads	
Refresh rock on embankments and straighten	6,300.00
tencil all four quads	
	PECITIE
	SEP 2 3 2024
#160	A
#160 320 - 53800 - 46000	
Thank you for choosing Team Rountree!	
Among the following team requires:	Total \$6,300.0

386-274-4050 FAX 386-236-1270





We accept Visa, MasterCard & Discover

Invoice



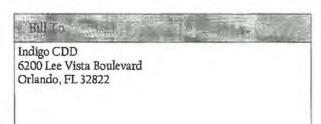
www.teamrountree.net

Date : Kg	dinvoice#
9/8/2024	28801

Please be advised, effective October 1, 2023, any invoice paid by credit card will be charged an additional 3.5%

Description	Amount
Revamped median 14 Removed existing plant material and replaced with (24) 3 gal. Ixora Added (4) Magnolia trees Reworked irrigation for proper coverage Mulched 330-53800-63100	3,124.96 SEP 2 3 2024
Thank you for choosing Team Rountree!	Total \$3,124.9

386-274-4050 FAX 386-236-1270





We accept Visa, MasterCard & Discover

Invoice



www.teamrountree.net

Date	Invoice #		
9/11/2024	28815		

Please be advised, effective October 1, 2023, any invoice paid by credit card will be charged an additional 3,5%

Description	Amount
Revamped median 21 Removed existing plant material and replaced with Awabaki Viburnum Added Variegated Ginger Added (4) Magnolia trees	2,918.64 SEP 2 3 2024
330-53800-63100	
Thank you for choosing Team Rountree!	Total \$2,918.6

386-274-4050 FAX 386-236-1270

We accept Visa, MasterCard & Discover

Bill To

Indigo CDD 1408 Hamlin Ave., Unit E St. Cloud, EL 34771

Service Address

Preserve at LPGA-ICDD

Invoice



www.teamrountree.net

Date Invoice # 9/12/2024 28821

Please he advised, effective October 1, 2023, any invoice paid by credit card will be charged an additional 3.5%

Description	Amount
#160 330 - 53800 - 63100	360.00 SEP 18 2024 SEP 23 2024
Thank you for choosing Team Rountree!	Total \$360.0

386-274-4050 FAX 386-236-1270





We accept Visa, MasterCard & Discover

Invoice



www.teamrountree.net

Date Invoice#				
9/18/2024	28816			

Please be advised, effective October 1, 2023, any invoice paid by credit card will be charged an additional 3.5%

Description	Amount
Additional Tree Work - per Fire Dept. Test Trimmlal #160 330-53800 - 47000	2,712.40 SEP 2 3 2024
Thank you for choosing Team Rountree!	Total \$2,712.4



4646 E VAN BUREN ST PHOENIX, AZ 85008-6927

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

495

INVOICE

Customer #	Customer # Invoice #		Seq#	Terms
10447642	9021930108	9/17/2024	041	DUE
PAYMENT DUE	\$410.14			
INVOICE DUE DATE			9/	17/2024

BRANCH:

ORLANDO 801 JETSTREAM DRIVE ORLANDO FL 32824-7109 (407) 851-9030



ontract #	Previous Customer #	Bill to ID	Customer PO	Ordered By	Rental Period	Job Location	
W579986	13056695	164785		Curt von der Osten 9046871255	<u>9/17/2024</u> - 10/16/2024	INDIGO COMMUNITY DEVEL 105 GRANDE CHAMPION BL DAYTONA BEACH FL 32124	
uantity It	em #/Description	1				Price/Rate	Amount
1 RE	NT STORAGE OWL-312	57				\$398.19 Rental	\$398.19
1 PE	RSONAL PROPERTY EX	PENSES				\$11.95	\$11.95
#100						Sub-total	\$410.14
220:576:1	\$205.09			INV	OICE TOTAL		\$410.14
120.536.40	\$205.09						

Invoice in LIST

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

MIII CONNECT

PAYMENT OPTIONS

Welcome to the WillScot 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

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 #:

9021930108

Due Date:

9/17/2024

Customer:

INDIGO COMMUNITY DEVELOPMENT DISTR

Customer #:

10447642

PLEASE REMIT TO:

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

KUTAK ROCK LLP

TALLAHASSEE, FLORIDA

Telephone 404-222-4600 Facsimile 404-222-4654

Federal ID 47-0597598

September 28, 2024

#181 310-512.015

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

Check Remit To: Kutak Rock LLP PO Box 30057 Omaha, NE 68103-1157

ACH/Wire Transfer Remit To:

ABA#

First National Bank of Omaha Kutak Rock LLP A/C#

Reference: Invoice No. 3454552 Client Matter No. 10823-1

Notification Email: eftgroup@kutakrock.com

SEP 28 2024

Invoice No. 3454552

10823-1

\$340.50

Re: General

For Professional Legal Services Rendered

08/20/24	K. Buchanan	0.40	128.00	Review correspondence regarding proposed Phase 3 land transfer
08/27/24	K. Buchanan	0.50	160.00	Review permitting status of stormwater ponds
08/27/24	J. Gillis	0.30	52.50	Research property appraiser's records regarding pond ownership at Grande Champion; confer with staff regarding same

TOTAL HOURS 1.20

TOTAL FOR SERVICES RENDERED

TOTAL CURRENT AMOUNT DUE \$340.50

PARKER MYNCHENBERG & ASSOCIATES, INC. 1729 RIDGEWOOD AVENUE HOLLY HILL, FL 32117 (386) 677-6891 FAX: (386) 677-2114

INVOICE

INVOICE NO: 24-960

DATE: 9/17/2024

Bill To Indigo Community Development District Kurt Von Der Ostem 475 West Town Place, Ste 114 St. Augustine FL 32092



P.O.	RE: LPGA INTERNATIONAL OVERALL SITE MAP	TERMS

Description	Contract Amount	Total Prior Amount Billed	Current % Billed	Total % Billed	Current Amount Billed
PART A - COLOR RENDERINGS PART B - MISCELLANEOUS #134 200-508-44	4,750.00 250.00	1,900.00 100.00	30.00% 30.00%	70.00% 70.00%	1,425.00 75.00
	5.17 2.5 20	3.0			
			Total		\$1,500.0

Make all checks payable to: Parker Mynchenberg & Associates, Inc. If you have any questions concerning this invoice call us: (386) 677-6891



Solaris Management Inc. P.O.Box 3496 Ponte Vedra Beach FL 32004 (386) 868-1414 Office

INVOICE

Invoice #
24-10

Bill To:	
Indigo Community Development District c/o Governmental Management Services 1408 Hamlin Avenue, Unit E St Cloud FL 34771	SEP 2 3 2024

Description	Amount
Monthly Office Rent – October 2024 Suite 102 1452 N US Hwy 1 Ormond Beach FL 32174 #159 300 \(\subseteq \	\$ 500.00
	\$ 500.00



Please Remit Payment to:

Solitude Lake Management, LLC 1320 Brookwood Drive Suite H Little Rock, AR 72202 Phone #: (888) 480-5253 Fax #: (888) 358-0088

BILL To:

Lpga 195 Interchange Indigo Community Development District 6200 Lee Vista Blvd Suite 300 Orlando, FL 32822

INVOICE

Page: 1

Invoice Number: Invoice Date: PSI110469 10/1/2024

Ship

Lpga 195 Interchange To: Indigo Community Development 6200 Lee Vista Blvd Suite 300 Orlando, FL 32822

Ship Via

Ship Date

Item/Description

10/1/2024 10/31/2024

Due Date Terms

Net 30

Customer ID

P.O. Number

P.O. Date

10/1/2024

8028

Our Order No.

Quantity **Unit Price Total Price** 454,98 454.98

Annual Maintenance October Billing 10/1/2024 - 10/31/2024 Lpga 195 Interchange-Lake-ALL

320 - 53800 - 46800 OCT 0 8 2074

Order Qty

Unit

Amount Subject to Sales Tax 0,00 Amount Exempt from Sales Tax 454.98

Subtotal: 454.98 Invoice Discount: 0.00 **Total Sales Tax** 0.00 0.00 Payment Amount: 454.98



OCT 0 2 2024

INVOICE

Page: 1

Invoice Number:

PSI110563

Invoice Date:

10/1/2024

Suite H

Indigo CDD (Lake) To:

Please Remit Payment to:

Little Rock, AR 72202

Phone #: (888) 480-5253 Fax #: (888) 358-0088

Solitude Lake Management, LLC 1320 Brookwood Drive

> C/O Solaris Management Service 6200 Lee Vista Blvd Suite 300 Offando, FL 32822

Ship

Indigo CDD (Lake) To:

C/O Solaris Management Service 6200 Lee Vista Blvd Suite 300 Orlando, FL 32822

United States

Ship Via

Ship Date

10/1/2024

Due Date Terms

10/31/2024 Net 30

Customer ID

7830

P.O. Number

P.O. Date

10/1/2024

Our Order No.

Item/Description Unit Order Qty Quantity Unit Price **Total Price** Annual Maintenance 5,546.30 5,546.30

October Billing 10/1/2024 - 10/31/2024 Indigo Cdd North -Lake-ALL Indigo Cdd North -Lake-ALL

> 330-53800-46800 OCT 0 8 2024

Amount Subject to Sales Tax 0.00 Amount Exempt from Sales Tax 5,546.30

Subtotal: 5,546.30 Invoice Discount: 0.00 Total Sales Tax: 0.00 Payment Amount: 0.00

Total:

5,546.30

Governmental Management Services, LLC

1001 Bradford Way Kingston, TN 37763

Invoice

Invoice #: 271

Invoice Date: 10/1/24 Due Date: 10/1/24

Case:

P.O. Number:

Bill To:

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

OCT 0.7 20%4

Description	Hours/Qty	Rate	Amount
Management Fees - October 2024 Website Administration - October 2024 Information Technology - October 2024 Dissemination Agent Services - October 2024 Office Supplies Copies		5,554.83 100.00 233.33 874.67 20.00 120.45	5,554.83 100.00 233.33 874.67 20.00 120.45

Total	\$6,903.28
Payments/Credits	\$0.00
Balance Due	\$6,903.28

MESSER CAPARELLO, P.A. 2618 CENTENNIAL PLACE TALLAHASSEE, FLORIDA 32308 TELEPHONE (850)222-0720 E.I.N. 59-2921100

INDIGO COMMUNITY DEVELOPMENT DISTRICT

Page: 1 10/11/2024

Account No:

10/11/2024

Invoice No:

502280

#182 310 \$13·315

INDIGO COMMUNITY D	EVEL OPMENT	DISTRICT VS	GCLAND	IIC FT AL
INDIGO COMMUNICIALLE	L A LLOL MILIAI	DISTRICT VS.	GC LAND.	LLU, LI AL

DCT 11 2024

Fees

					Hours	
09/03/2024	DMS	Emails with counsel for trustee prepare moti reschedule sale; follow up on same.	on to cand	el and	1.30	
09/04/2024	DMS	Follow up regarding extension motion.	Follow up regarding extension motion.		0.10	
09/09/2024	DMS	Emails regarding extension order.			0.20	
09/18/2024	DMS	Email from Buchanan on status with bondholders.			0.10	
		For Current Services Rendered			1.70	629.00
		Recapitulation				
Timekeeper Hours Rate			Rate	Total		
DOUG SMITH 1.70			\$370.00	\$629.00		

Total Current Work	629.00

Previous Balance \$531.00

Payments

09/30/2024 Payment Received, Thank You. -531.00

Balance Due \$629.00

Your trust account balance is

Opening balance	\$669.88
Closing balance	\$669.88

Please Remit \$629.00

INDIGO COMMUNITY DEVELOPMENT DISTRICT

Page: 2 10/11/2024 int No: 6008-26430

Account No: 6008-26430 Invoice No: 502280

INDIGO COMMUNITY DEVELOPMENT DISTRICT VS. GC LAND, LLC, ET AL

ALL INVOICES DUE UPON RECEIPT.
TO PAY ONLINE USE THE FOLLOWING LINK:
https://messercaparello.securepayments.cardpointe.com/pay?total=0.00
THANK YOU FOR YOUR PROMPT PAYMENT.

PUREPOOL 200 S. Nova Road Suite A SOLUTIONS Ormond Beach, FL 32174

License Number CPC1459731

info@purepoolsolutionsfl.com

386-676-3179

Invoice

Date	Invoice #
9/30/2024	70751

Bill To

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

Remit Payment to: Pure Pool Solutions

All invoices are net 20 days from date of invoice. A 1.5 % interest charge per billing period will be applied for past due invoices.

Due Date

Due upon receipt of invoice

Quantity	Description	Rate	Amount
	Preserve at LPGA Service for Entry Fountain SEPTEMBER 2024 Sales Tax	100.00 6.50%	100.0
	330-53900-46700 OCT 0 8 2024		

The Pure Pool Solution team thanks you for the opportunity to serve you.

Please leave us a review on:

Google and Nextdoor

Total Open Balance \$100.00

Invoice Total \$100.00

Sky's the Limit Handyman Service, Inc.

Invoice

1904 S Flagler Ave. Flagler Beach, FL 32136 386-451-6294

DATE	INVOICE#
9/30/2024	8025

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

OCT 0 2 2024

OCT 0 8 2024

PROJECT

QUANTITY	DESCRIPTION	RATE	AMOUNT
-	Misc. September jobs in the Community of LPGA International and Grande Champion.	Self-are	
	September / Monthly maintenance of all four fountains and it's surrounding areas in the LPGA International Community.	140.00	140,00
	Monthly maintenance of ground lighting and streetlights throughout the LPGA International Community.	250.00	250.00
	Replacing of bulbs to misc. light fixtures at the following locations:	0.00	0.00
	Misc. repairs of all lighting fixtures in LPGA International. 1. Replaced bad photocell to the entry lights at Grande Champion.	60.00	60.00
	Misc. jobs in the Community of LPGA International. 1. Painting of the two Grande Champion entry signs.	300.00	300.00
32 1	Gallon Chlorine 3" Chlorine tablet 120v 3000w photocell Blue paint 330 - 53800 - 46000	3.98 4.25 31.84 59.58	55.72 136.00 31.84 59.54
	(LPGA Community total: \$1,033.14) # 1,033.14		
ease make c	neck payable to STLHS Inc.	Total	(eso)]?^

P.O. NO.

TERMS

Sky's the Limit Handyman Service, Inc.

1904 S Flagler Ave. Flagler Beach, FL 32136 386-451-6294

Invoice

DATE	INVOICE#
9/30/2024	8025

		P.O. NO.	TERMS	F	ROJECT
QUANTITY	DESCRIPTION	- New Co	RATI		AMOUNT
	Misc. jobs at the I-95 over Testing and replacing of bulbs to palm tr flood fixtures at the following locations: 1. All OK		ing	45.00	45.00
	Misc. repairs to palm tree and LPGA lett I-95 overpass. 1. All OK	ering flood fixtures a	at the	0.00	0.00
	(I-95 Overpa	ss Total \$45.00)	The second secon		
	320-53800-46000	45.00	1 m 1 m 1 m 1 m 1 m 1 m 1 m 1 m 1 m 1 m		
lease make c	heck payable to STLHS Inc.	***************************************	Tota		\$1,078.1

386-274-4050 FAX 386-236-1270

Bill To
Indigo CDD
6200 Lee Vista Boulevard
Orlando, FL 32822

Service Address

We accept Visa, MasterCard & Discover.

Invoice



www.teamrountree.net

Date Invoice.# 9/22/2024 28825

Please be advised, effective October 1, 2023, any invoice paid by credit card will be charged an additional 3.5%

Phase Three Power Washing the Sidewalks and Curbs
for Champions Drive

330 - 53900 - 49000
OCT 08 2024

Py

Thank you for choosing Team Rountree!

Total \$2,000.00

386-274-4050 FAX 386-236-1270

Pill To
Indigo CDD
6200 Lee Vista Boulevard
Orlando, FL 32822

We accept Visa, MasterCard & Discover

Service Address

Invoice



www.teamrountree.net

Date Invoice # 10/1/2024 28785

Please be advised, effective October 1, 2023, any invoice paid by credit card will be charged an additional 3.5%

Quarterly Maintenance for Fountains 1 - 4
invoiced on the first day of each calendar
quarter

OCT 0 1 2024

Thank you for choosing Team Rountree!

Total \$1,500.00

386-274-4050 FAX 386-236-1270

Indigo CDD 6200 Lee Vista Boulevard Orlando, FL 32822

We accept Visa, MasterCard & Discover

Service Address

Indigo Community Development District Invoice



www.teamrountree.net

PET .		and andre	-		max family ar-	
16	Date	1		Invoi	ce#	31
	10/1/2024	1	(- m)	288	39	4816
	E-10-1	679)	1075 a Ton	127 129		

Please be advised, effective October 1, 2023, any invoice paid by credit card will be charged an additional 3.5%

Description	Amount
I-95 INTERCHANGE (320-53800-46200)	0.00
Monthly Costs for Landscape & Irrigation Services	4,665.50
COMMUNITIES (330-53800-46200)	0.00
LPGA INTERNATIONAL COMMUNITY	1
Monthly Costs for Landscaping & Irrigation Services \$38,694.35 PRESERVE COMMUNITY	0.00
Monthly Costs for Landscaping & Irrigation Services \$3,008.60 GRANDE CHAMPION COMMUNITY	
Monthly Costs for Landscaping & Irrigation Services \$5,498.00 TOTAL COMMUNITIES	47,200.95
PRESERVE COMMUNITY SPECIFIC (340-53800-46200)	0.00
Monthly Costs for Stormwater Lake Banks & Wetlands	5,587.40
CONSERVATION EASEMENTS (330-53800-46900)	1
Monthly Maintenance	4,185.30
OCT 0 8 2024	grande Car
UCI U 8 71174	2024
	BY:
Thank you for choosing Team Rountree!	Total \$61,639.1

FloridaCommerce, Special District Accountability Program

Fiscal Year 2024 - 2025 Special District State Fee Invoice and Profile Update

Required by sections 189.064 and 189.018, Florida Statutes, and Chapter 73C-24, Florida Administrative Code

Date Involced: 10/01/2024				Invoice No: 90145
Annual Fee: \$175.00	1st Late Fee: \$0.00	2nd Late Fee: \$0.00	Received: \$0.00	Total Due, Postmarked by 12/02/2024: \$175.00

STEP 1: Review the following profile and make any needed changes.

1. Special District's Name, Registered Agent's Name and Registered Office Address:

000880

Indigo Community Development District

Ms. Katie S. Buchanan Kutak Rock LLP 107 West College Avenue

Tallahassee, Florida 32301





2	Telephone:	850-692-7300	Ext:
3.	Fax:	850-692-7319	

4. Email: Katie.Buchanan@KutakRock.com

5. Status: Independent 6. Governing Body: Elected

7. Website Address: www.indigocdd.com

8. County(les): Volusia

9. Special Purpose(s): Community Development

 10. Boundary Map on File:
 09/11/2009

 11. Creation Document on File:
 02/03/1995

 12. Date Established:
 01/03/1995

13. Creation Method: Rule of the Governor and Cabinet

14. Local Governing Authority: City of Daytona Beach

15. Creation Document(s): Rule 42U-1.001 - 1.003, Florida Administrative Code, as amended 05/26/98, 09/19/99, and

03/07/02

16. Statutory Authority: Chapter 190, Florida Statutes

17. Authority to Issue Bonds: Yes

18. Revenue Source(s): Assessments

STEP 2: Sign and date to certify accuracy and completeness.

By signing and dating below, I do hereby certify that the profile above (changes noted if necessary) is accurate and complete:

Registered Agent's Signature:	

STEP 3: Pay the annual state fee or certify eligibility for zero annual fee.

- a. Pay the Annual Fee: Pay the annual fee by following the instructions at www.FloridaJobs.org/SpecialDistrictFee.
- b. Or, Certify Eligibility for the Zero Fee: By initialing both of the following items, I, the above signed registered agent, do hereby certify that to the best of my knowledge and belief, BOTH of the following statements and those on any submissions to the Department are true, correct, complete, and made in good faith. I understand that any information I give may be verified.
- 1.___ This special district is not a component unit of a general purpose local government as determined by the special district and its Certified Public Accountant; and,
- 2.___ This special district is in compliance with its Fiscal Year 2022 2023 Annual Financial Report (AFR) filing requirement with the Florida Department of Financial Services (DFS) and that AFR reflects \$3,000 or less in annual revenues or, is a special district not required to file a Fiscal Year 2022 2023 AFR with DFS and has included an income statement with this document verifying \$3,000 or less in revenues for the current fiscal year.

Department Use Only: Approved:____ Denied: ____ Reason:_____

STEP 4: Make a copy of this document for your records.

STEP 5: Email this document to SpecialDistricts@Commerce.fl.gov or mail it to FloridaCommerce, Bureau of Budget Management, 107 East Madison Street, MSC #120, Tallahassee, FL 32399-4124. Direct questions to 850.717.8430.

Governmental Management Services, LLC

1001 Bradford Way Kingston, TN 37763

Invoice

\$21,200.00

Balance Due

Invoice #: 270

Invoice Date: 9/15/24

Due Date: 9/15/24

Case: P.O. Number:

Bill To:

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

710-073-312	21 222 22	
	21,200.00	21,200.00
		\$21,200.00

386-274-4050 FAX 386-236-1270





Invoice



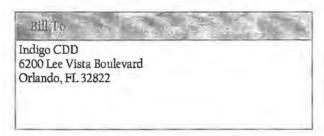
www.teamrountree.net

Dale		Invoice #	L. Carrie
9/4/2024		28856	
The state of the s	-	-	-

Please be advised, effective October 1, 2023, any invoice paid by credit card will be charged an additional 3.5%

Description	Amount
09/04/24 - Community Repairs Fimer Stands	2,400.00
#160	
330 -53800 - 46000 OCT 21 2024	
Thank you for choosing Team Rountree!	Total \$2,400.0

386-274-4050 FAX 386-236-1270





Invoice



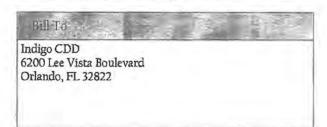
www.teamrountree.net

Date .	Noice#
9/24/2024	28854

Please be advised, effective October 1, 2023, any invoice paid by credit card will be charged an additional 3.5%

Description	Amo	unt
09/23/24 - I-95 SE Quad		
Installed (500) Minima Jasmine		3,154.25
09/24/24 - I-95 SW Quad		
Installed (270) Minima Jasmine		1,736.85
6		
320-53800 - 63100		
320-53800 - 63100		
OCT 2 1 2024		
Thank you for choosing Team Rountree		

386-274-4050 FAX 386-236-1270





Invoice



www.teamrountree.net

Date	Invoice#
9/26/2024	28857
3/20/2021	20057

Please be advised, effective October 1, 2023, any invoice paid by credit card will be charged an additional 3.5%

Description	Amount
09/26/24 - Community Repairs Repaired lank bank collapse on pond number three	2,396.00
# 160 330-53800 Stormwater Code OCT 21.2024	
Thank you for choosing Team Rountree!	Total \$2,396.00

386-274-4050 FAX 386-236-1270





Invoice



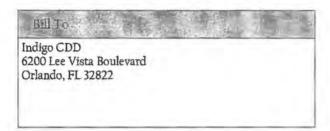
www.teamrountree.net

Care Quie	InVoice #
9/27/2024	28858

Please he advised, effective October 1, 2023, any invoice paid by credit card will be charged an additional 3,5%

Description	Amount
09/27/24 - Stormwater	
Weir erosion repair from storms on pond nineteen	2,876.00
Damaged from storm	
<i>₩160</i>	
330-53800 - 46000	
OCT 2 1,2024	
Thank you for choosing Team Rountree!	14.
A A SHARE THE STATE OF THE STAT	Total \$2,876.0

386-274-4050 FAX 386-236-1270





Invoice



www.teamrountree.net

Date	Invoice #
9/30/2024	28855

Please be advised, effective October 1, 2023, any invoice paid by credit card will be charged an additional 3.5%

Description	Amount
99/30/24 - Community Repairs Weir repairs Lake: 8 & 10	3,185.00
#160 330 - 53800 - 46000	
OCT 2 1 2024	
Thank you for choosing Team Rountree!	Total \$3,185.0



4646 E VAN BUREN ST PHOENIX, AZ 85008-6927

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

462

INDIGO COMMUNITY DEVELOPMENT DISTR 6200 LEE VISTA BLVD STE 300 ORLANDO FL 32822-5149

INVOICE

Customer #	Invoice #	Invoice Date	Seq#	Terms
10447642	9022178832	10/17/2024	042	DUE
PAYMENT DUE				\$410.14
INVOICE DUE DAT	E	10/17/2024		

BRANCH:

ORLANDO 801 JETSTREAM DRIVE ORLANDO FL 32824-7109 (407) 851-9030

Contract # W579986	Previous Customer # 13056695	Bill to ID 164785	Customer PO	Ordered By Curt von der Osten 9046871255	Rental Period 10/17/2024 - 11/16/2024	Job Location INDIGO COMMUNITY DEVELOPMENT DISTRI 105 GRANDE CHAMPION BLVD. DAYTONA BEACH FL 32124	
uantity It	tem #/Description					Price/Rate	Amount
1 RI	ENT STORAGE OWL-312	157				\$398.19 Rental	\$398.19
1 PI	ERSONAL PROPERTY EX	PENSES				\$11.95	\$11.95
4.00				_		Sub-total	\$410.14
#170 320-538 49 \$ 203.09			INV	OICE TOTAL		\$410.1	
370)	38 40 8 07					DECEIN OCT 18 20)E 024

Invoice in USD

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

MM CONNECT

PAYMENT OPTIONS

Welcome to the WillScot 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

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 #:

9022178832

Due Date:

10/17/2024

Customer:

INDIGO COMMUNITY DEVELOPMENT DISTR

NE CONTINUE NA LA PROPERTIE NA PROPERTIE NA

Customer #:

10447642

PLEASE REMIT TO:

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



ACCO	UNT NAME	ACCOUNT#	PAGE#	
Indigo Co	omm Dev Dist	464696	1 of 1	
INVOICE # 0006701327	BILLING PERIOD Sep 1- Sep 30, 2024	PAYMENT DUE DATE October 20, 2024		
PREPAY (Memo Infa)	UNAPPLIED (Included in amt due)	TOTAL CASH /	100	
\$0.00	\$0.00	\$268.68		

BILLING ACCOUNT NAME AND ADDRESS

Indigo Comm Dev Dist DEV. DISTRICT 475 W. Town Pl. Ste. 114 Saint Augustine, FL 32092-3649

իումիկիլիկիցիկանինիակութիրինիներինինուի

Legal Entity: Gannett Media Corp.

Terms and Conditions: Past due accounts are subject to interest at the rate of 18% per annum or the maximum legal rate (whichever is less). Advertiser claims for a credit related to rales incorrectly involced or paid must be submitted in writing to Publisher within 30 days of the invoice date or the claim will be walved. Any credit towards future advertising must be used within 30 days of issuance or the credit will be forfeited.

All funds payable in US dollars.

BILLING INQUIRIES/ADDRESS CHANGES 1-877-736-7612 or smb@ccc.gannett.com

FEDERAL ID 47-2390983

To sign-up for E-mailed invoices and online payments please contact abgspecial@gannett.com.

9/1/24	Balance Forward	#186	\$5,592.44
9/4/24	PAYMENT - THANK YOU	1 A A A A A A A A A A A A A A A A A A A	-\$5,310.20
9/26/24	PAYMENT - THANK YOU	310-517-48	-\$0.25
9/26/24	PAYMENT - THANK YOU		-\$281.99

Package Advertising:

Start-End Date Order Number Product Description PO Number **Package Cost** 9/16/24 10555489 DTB Daytona Beach News-Journal 09.25.24 Meeting \$268.68

As an incentive for customers, we provide a discount off the total invoice cost equal to the 3.99% service fee if you pay with Cash/Check/ACH. Pay by Cash/Check/ACH and Save!

Total Cash Amount Due \$268.68 Service Fee 3.99% \$10.72 *Cash/Check/ACH Discount -\$10.72 *Payment Amount by Cash/Check/ACH \$268.68 Payment Amount by Credit Card \$279,40

PLEASE DETACH AND RETURN THIS PORTION WITH YOUR PAYMENT

ACCOUNT NAME Indigo Comm Dev Dist		ACCOUNT NUMBER 464696		INVOICE NUMBER 0006701327		\$268.68	
CURRENT DUE	30 DAYS PAST DUE	60 DAYS PAST DUE	90 DAYS PAST DUE	120+ DAYS PAST DUE	UNAPPLIED PAYMENTS	TOTAL CASH AMT DUE	
\$268.68 REMITTANCE ADI	\$0,00 DRESS (Include Account)	\$0.00 I invoice# on check)	\$0.00 TO PAY WI	\$0.00 TH CREDIT CARD PLE	\$0.00 ASE CALL:	\$268,68 TOTAL CREDIT CARD	
And the second s	THE PROPERTY OF STREET AND AND AND	- (1823 - 1820 - 1924 - 1839 (193) (193	Complete and have a sur-restricted and	1-877-736-7612	e Turk Pan et Des Care es la	\$279.40	
Gannett Florida LocaliQ PO Box 631244			To sign up f	or E mailed involves	and anline neuma	ofe places contact	

To sign up for E-mailed involces and online payments please contact Cincinnati, OH 45263-1244 abgspecial@gannett.com

AFFIDAVIT OF PUBLICATION

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

STATE OF WISCONSIN, COUNTY OF BROWN

Before the undersigned authority personally appeared, who on oath says that he or she is the Legal Coordinator of The News-Journal, published in Volusia and Flagler Counties, Florida; that the attached copy of advertisement, being a Govt Public Notices, was published on the publicly accessible website of Volusia and Flagler Counties, Florida, or in a newspaper by print in the issues of, on:

09/16/2024

Affiant further says that the website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

Subscribed and sworn to before me, by the legal clerk, who is personally known to me, on 09/16/2024

MITA

Notary, State of WI, County of Brown

My commission expires

Publication Cost:

\$268.68

Tax Amount:

\$0.00

Payment Cost:

Legal Clork

\$268.68

Order No:

10555489

of Copies:

Customer No:

464696

1

PO#:

THIS IS NOT AN INVOICE!

Please do not use this form for payment remittance.

KAITLYN FELTY Notary Public State of Wisconsin

NOTICE OF MEETING OF BOARD OF SUPERVISORS INDIGO COMMUNITY DEVELOPMENT DISTRICT

Notice is hereby given that a Board of Supervisors meeting of the Indigo Community Development District will be held on Wednesday, September 25, 2024 at 1:00 p.m. at the Fairfield by Morriott Daytona Beach, 1820 Checkered Flag Boulevard, Daytona Beach, FL 32114, where the Board may consider any business that may properly come before it. The Meeting is open to the public and will be conducted in accordance with the provisions of Fiorida law for community development districts. The Meeting may be continued to a date, time, and place to be specified on the record at such Meeting.

An electronic copy of the agenda for the meeting may be obtained from the District Office, at 475 West Town Place, Sulte 114, St. Augustine, Florida 32092 or by calling (904) 940-5850, and will also be available on the District's website at www.lndigoCDD.com.

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

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

Jeremy LeBrun District Monager #10555489 9/16/2024 1t



386-274-4050 FAX 386-236-1270

Bill To
Indigo CDB
6200 Lee Vista Bottlevard
Orlando, FL 32822

Service Address

We accept Visa, MasterCard & Discover

Invoice



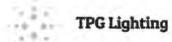
www.teamrountree.net

10/14/2024

/ Invoice # 28859

Please be udvised, effective October 1, 2023, any invoice paid by credit card will be charged an additional 3,5%

Description Amount 09/04/24 - 195 at SW and SE Quads 6.926.35 Reconstructed valves at SW & SE quads Extended 4" Main to 2" Main and relocated valves on incline Valves are now out of harms way from flooding and heavy equipment which caused original damage Replaced valves at NE quad and replaced dual station DC controller and DC latching solenoid Replaced (7) single station DC controllers and (4) DC latching solenoids at center island east to west Replaced (13) 6' pop-ups on island Repaired 1.5° mainline break at NE quad *****Revised completion Date**** 320-53800-46100 Thank you for choosing Team Rountree! Total \$6,926,35



TPG Lighting, LLC

Indigo CDD 100 International Golf Dr Daytona Beach, FL 32124

(386) 290-9056

cheri@solarismgt.com

\$185 220-578-49



	\$9,990.00
DUE DATE	Oct 17, 2024
PAYMENT TERMS	Upon receipt
INVOICE DATE	Oct 17, 2024
JOB	#523

CONTACT US

P.O. Box 471126 Lake Monroe, FL 32747

(407) 413-0442

tpglighting@gmail.com

INVOICE

Services	4	y unitaries	amount
Lighting - 9999 Specialty/Miscellaneous 50% deposit for 2024 Christmas lights.	1	0 \$9,990.00	\$9,990.00
	Subtotal		\$9,990.00
	Total Tax		\$0.00
	Sales Tax (7%)		\$0.00 \$ 9,990.00
	Job Total		
	Amount Due		\$9,990.00

Thank you for the opportunity to do business with you!

With our customers, we've earned a reputation of excellent service and look forward to showing you that it is well- deserved. We sincerely appreciate and value your business and look forward to a relationship that lasts a lifetime. Welcome to the TPG Lighting family!

See our Terms & Conditions