

*Indigo Community
Development District*

May 20, 2026

AGENDA PACKAGE

AGENDA

Indigo Community Development District

219 E. Livingston Street

Orlando, FL 32801

www.IndigoCDD.com

March 13, 2026

**Board of Supervisors
Indigo
Community Development District**

Dear Board Members:

The regular meeting of the Board of Supervisors of **Indigo Community Development District** is scheduled to be held on **Wednesday, May 20, 2026 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 Period (Limited to 3 minutes per person)
- III. Approval of Minutes
 - A. March 27, 2026 Board Meeting
- IV. Consideration of Resolution 2026-01 Approving the Proposed Fiscal Year 2027 Budget and Setting a Public Hearing
- V. Consideration of Resolution 2026-02 Relating to the General Election and Qualifying Period Procedures
- VI. Consideration of Resolution 2026-03 Setting a Public Hearing for Updated Rules of Procedure
- VII. Appointment of Audit Committee & Chairman
- VIII. Staff Reports
 - A. District Counsel
 - B. District Engineer
 - i. Engineering Report
 - C. District Manager
 - i. Presentation of Amtec Rebate Report, Series 2021
 - ii. Presentation of Amtec Rebate Report, Series 2024
 - iii. Presentation of Amtec Rebate Report, Series 2005
 - iv. Presentation of Number of Registered Voters: 3,035

- D. Field Operations Manager
 - i. Consideration of Proposal from Beemats, LLC
- IX. Financial Statements
- X. Approval of Check Register
 - A. March – May
- XI. Other Business
- XII. Supervisors’ Requests and Public Comment (Limited to 3 minutes per person)
- XIII. Next Scheduled Meeting - Wednesday, July 22, 2026 at 1:00 p.m. at the Fairfield by Marriott Daytona Beach
- XIV. Adjournment

Audit Committee Meeting

- I. Roll Call
- II. Public Comment Period
- III. Audit Services
 - A. Approval of Request for Proposals and Selection Criteria
 - B. Approval of Notice of Request for Proposals for Audit Services
 - C. Public Announcement of Opportunity to Provide Audit Services
- IV. Adjournment

The balance of the agenda will be discussed at the meeting. In the meantime, if you should have any questions, please contact me.

Sincerely,

Jeremy LeBrun

Jeremy LeBrun
District Manager

CC: Katie Buchanan, District Counsel
Kent Boulicault, District Engineer
Darrin Mossing, GMS

Enclosures

MINUTES

MINUTES OF MEETING
INDIGO
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Indigo Community Development District was held Friday, March 27, 2026 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	Chairman
Kevin Kilian	Vice Chairman
Ron Brown	Assistant Secretary
Ron Byrne	Assistant Secretary

Also Present were:

Jeremy LeBrun	District Manager
Katie Buchanan	District Counsel by telephone
Brett Witte	District Engineer by telephone
Kurt von der Osten	Field Operations Manager
Jamie Rountree	Team Rountree
Daniel Zaremba	Dream Finders Homes by telephone

FIRST ORDER OF BUSINESS

Roll Call

Mr. LeBrun called the meeting to order and called the roll.

SECOND ORDER OF BUSINESS

Public Comments

There being none, the next item followed.

THIRD ORDER OF BUSINESS

Approval of the Minutes of the January 28, 2026 Meeting

On MOTION by Mr. Kilian seconded by Mr. Byrne with all in favor the minutes of the January 28, 2026 meeting were approved as presented.

FOURTH ORDER OF BUSINESS

Consideration of Amended Lease Agreement with NST

Mr. LeBrun stated at the last meeting, the board approved that lease agreement to help facilitate getting rid of those floating islands. Counsel reviewed it and was able to get additional wording that further strengthened that commitment from them to make sure that is going to be part of it and those credits will be guaranteed.

Ms. Buchanan stated all of us feel a little more comfortable that the real incentives for you to undertake this process, meaning the extra funding and assistance relating to removing the Beesmats is now in plain sight and written into the agreement and should give us more comfort and stability on the path forward.

Mr. Kilian asked did we ever get a number for the cost to remove the Beesmats?

Mr. von der Osten stated no.

Mr. Kilian asked did they get the city and St. Johns approval on it yet?

Mr. von der Osten stated I would think not.

Ms. Buchanan stated technically it will be our responsibility and Brett understands that, but they have agreed to offer their assistance where necessary, which is how it is drafted, but they are not going to sign the permit for us, Brett will file it with their assistance. I don't think we have begun that process pending the approval of this agreement.

Mr. Kilian stated I think we previously agreed to up to \$50,000 of the first agreement to accommodate the removal of the mats. Do we have any idea as to whether that would be enough?

Mr. von der Osten stated removal is just pull them straight out. Every time they perform service they pull them out of the water.

Mr. LeBrun stated part of that is the credits will be given to help offset that. It is added protection, counsel has met with the chair and the chair has signed this so we can keep the process going. We are looking to ratify those added protections.

On MOTION by Mr. McCommon seconded by Mr. Kilian with all in favor the amended lease agreement with NST was ratified.

FIFTH ORDER OF BUSINESS

Discussion of Engineer's Report and Development Agreement with Dream Finder's Homes

Mr. LeBrun stated you have the initial engineer's report for that new proposed development from Dream Finder's and Daniel is on the phone to answer any questions.

Ms. Buchanan stated I think it is important to note that Dream Finder's put this together trying to accomplish what Dream Finder's took away from the meeting as to what we want. I think the concerns that Brett or Kurt may raise today are things we are looking at as resolvable issues, we just want to have the conversation with Dream Finder's and we want to get your feedback as well.

Mr. Witte stated most of mine were just in going through the plat in the report and the plans and there seemed to be inconsistencies between the dedications, being dedicated to the HOA, the city or district. Just stuff that needs to be cleaned up. We can go through it item by item but I don't think it is anything that can't get cleaned up upon review and revisions.

Ms. Buchanan stated maybe if we go through the report starting on page 37 of my pdf file, the introduction just describes the neighborhood. 265.17 acres and is anticipated to include 348 units. It would include infrastructure like roadways, utilities and stormwater management as well as a community amenity center. It gives an update on where they are with their permitting and what permitting is required. It identifies the benefit with the improvements to be constructed would provide to the district. Dry retention areas and maintenance of stormwater detention area. I think it is proposed here that while the district could potentially pay for the construction of it and would be required to own it if they pay for the construction we own it and the HOA would sign an agreement with the district that it will be responsible for the oversight, funding and operation and maintenance of those ponds going forward. Alternatively, if there is enough project costs elsewhere the district may not be required to fund it all. A lot of this comes down to the numbers meaning that if the size of the bond is low enough that they can be covered some of those offsite improvements that we will discuss later so they don't need the district to fund any of these other things. If the proposed financing model is more expensive than the cost of Dunn Avenue for things that would come over to the district they would look for a partnership with the district on the district's owning these improvements, thus making them eligible for financing but understanding that the HOA will also be responsible for the operation and maintenance of those things, except for the amenity. There is no concept of the CDD taking ownership of the amenity, because that was always anticipated to be private.

Mr. Zaremba stated you summed it up pretty well. Our goal is to not burden the CDD with any additional operations and maintenance costs and take that to the HOA as much as possible. As previously mentioned, we found some inconsistencies between the plat and civil plans, but I

think that is something we can work through as we work through any civil plan modifications or plat modifications that are needed. The biggest things are the roadways being owned by the county or city and HOA managing the maintenance of the other systems. We don't want to necessarily put any maintenance costs back into the district if possible. Our goal is to get approval so we can issue bonds to make our development a little nicer and help us out financially.

Mr. Kilian asked what is the CDD's exposure?

Ms. Buchanan stated at the end of the day if the district funds and takes ownership of an improvement then ultimately the district will be required to maintain it if someone is failing to perform their contractual obligations. The district does not provide any other guarantee from a financial standpoint to bondholders. The bonds are secured by special assessments, which are secured only by the lands which they encumber. The district's general fund account money is safe and other property owners are protected.

Mr. McCommon stated Kurt brought up the dry retention areas and the look of the retention areas we have had elsewhere. I know there are dry retention areas now that were originally weren't there but I think we were told at the last meeting that there were going to be and they would be laid out. Kurt, have you looked at these in terms of where they are located and what will be the visual part of it. That was the concern brought up at the last meeting.

Mr. von der Osten stated there are five dry retention areas in this proposed subdivision, similar to Preserve Phase B. It is going to be a problem for the association in this instance because everything is being conveyed and the maintenance responsibility would be the HOA not the CDD, but it is still a problem for the neighborhood. It is very unsightly and they do not function very well. I want to convey that concern to Dream Finder's that they are going to run into some headaches.

Mr. Kilian asked from an aesthetic standpoint is there a way they could put vinyl fencing or something that blocks the view of it from the roads or wherever else. It is the HOA and not our problem, but we hear the complaints.

Mr. von der Osten stated if we decide the CDD to assist in maintaining the lakes like we do in other communities we would now be on the hook and those areas do require special treatment. You treat those very different than your typical stormwater area. I'm not sure that Dream Finder's is aware that the district does assist with those stormwater lakes. Vinyl fences are not allowed.

Mr. McCommon asked does Dream Finder's have any history on mitigation or aesthetic improvement on these dry retention areas?

Mr. Zaremba stated I'm not aware of any other scenario that we have at the moment with dry retention areas. My understanding is this is more of a Central Florida thing. I'm sure we can put a fence around it if there is a concern.

Mr. Kilian stated as far as the CDD board is concerned it is somewhat irrelevant if we are not responsible for it, but when your homeowners come in and have issues of the unsightliness of them and the fact there are five of them.

Mr. von der Osten stated you just don't place them in prominent locations.

Mr. Zaremba stated our goal is to build and sell homes. We want to help the potential buyer as much as we can so I'm happy to put a fence around those if there is a concern.

Mr. von der Osten stated I can forward some pictures so he knows what is going on.

Mr. McCommon asked what exactly are we approving today?

Ms. Buchanan stated essentially if you are comfortable with the report then you would approve of us going ahead and finalizing the developer agreement that you saw at your last board meeting. It goes through and identifies and incorporates their report that is the agreed upon plan, the district then agrees to issue bonds to support that plan and the developer agrees to either acknowledge that any costs related to the neighborhood that are assessed would be assessed just on their particular neighborhood or they make alternate arrangements to remove those costs out of the fees rather than funding them directly by the HOA.

Mr. McCommon asked what is your feeling as it sits?

Ms. Buchanan stated I don't have any legal concerns. You have the ability to support this bond issuance but you don't have any assets that would directly be impacted by the issuance or any potential default that came from it. I think the question for your practical consideration is, do you feel comfortable with what is being proposed and by that I mean do you feel a little bit more like you understand things and feel like you have a better sense of what improvements are being proposed, perhaps compared to what we did at the Preserve. These CDDs are designed to provide payment for infrastructure; that is their purpose.

Mr. von der Osten asked do we know if this is going to be part of the master association?

Ms. Buchanan stated I do not know.

Mr. McCommon stated I think the last time one of the gentleman from Dream Finder's was here he expressed an interest in ensuring continuity between the neighborhoods and they would do whatever was necessary aesthetically and monument sign-wise and I think if we make part of the contingency that they are part of that master association that would assure some of the continuity.

Ms. Buchanan asked do we have the ability to confirm they will be accepted by the master association if you want to add that as a condition? We don't control that board and they would have to approve that change.

Mr. von der Osten stated all the surrounding neighborhoods are part of the master association. It would require a supplemental filing, that way it is committed to the master association and part of the LPGA International Community. As we see in Timber Creek that is not part of the master association we have no say about any maintenance issues being taken care of or architectural consistency with the community. We have no say over that because it is not enjoined by all the supplemental declarations. Being a part of the CDD it seems logical that they be part of the master association and sub-association, just like all the other neighborhoods that we have. The fee per house is \$80 a year.

Mr. McCommon asked Brett, what is your thought on that?

Mr. Zaremba asked are all the communities part of the master association?

Mr. von der Osten stated yes.

Mr. Zaremba stated I think that is fine, our intention would be to join the master HOA. I assume there are ARB approvals required. I would have to dig in a little bit to the master association documents but I think we would be fine with the contingency that we join the master association.

Ms. Buchanan stated assuming that wouldn't work just because I want to be clear on the conversation, whether you join or not I believe you have committed to colors and other conditions that would be imposed. You are matching the esthetics.

Mr. Zaremba stated right.

Mr. McCommon stated I may be misunderstanding this but every development within LPGA is part of the master.

Mr. von der Osten stated yes.

Mr. McCommon stated it has to be done. I don't think we can allow them not to be part of the master.

Ms. Buchanan stated maybe I'm not understanding but typically those documents are recorded against the property so that already exists. Is that not how it works here?

Mr. von der Osten stated no, in this particular section of the district, the southwest quadrant much of that land was never committed to the master association. As each parcel was developed a document was recorded that would commit the neighborhood to the association. I don't believe this section ever was. We would need to research it or see if it is on the title work but an instance of Lennar and the Preserve there is a 2-page supplemental document recorded that committed them to the covenants and restrictions of the master association. My understanding is the INA Parcel is under the same conditions, that it would need the same document filed to be a member of the association. That is all we are asking here. The requirements of the association are really minimal, the sub-association basically runs the neighborhood. It does need to have an agreement that that one document would be filed.

Mr. Kilian stated I think that needs to be a requirement, I don't think it is up to them to decide. I don't think we should be allowing Dream Finder's to determine whether they join or not join. Everyone else is part of it, I think it needs to be consistent. That has to be part of the deal.

Ms. Buchanan stated I have a little heartburn because that is not the districts legal responsibility or authority to enforce. We have nothing under Chapter 190 that allows us to consider community appearance or things like that in our decision. I'm not saying we can't try to get that commitment from Dream Finder's but I want to be cautious about limiting our documents to what we have control over so that is things like signage and landscaping and not individual landscaping on lots but the landscaping in connection with signing and streets. We don't have authority to regulate things that happen within the four corners of the lots.

Mr. McCommon asked can Daniel have the understanding that our expectation is that they will be a part of the master?

Ms. Buchanan stated sure. We can certainly limit it too, this is all our expectations.

Mr. von der Osten stated I can share the documents with Daniel. I guess with this bond offering Dunn Avenue extension is included. As far as the Dunn Avenue right of way there is really no landscaping in the right of way that the CDD would be responsible for or signage.

Ms. Buchanan stated we got distracted but why don't we finish going through the engineer's report because we talked about the stormwater ponds but the next big item on the engineer's report is the Dunn Avenue improvements and that is an extension of water sewer and

right of way that while the district could fund assuming it is required by the city, county or state as part of the development obligations associated with the project. It doesn't seem like the district would have long term maintenance responsibility connected with it. That would be turned over if I'm not mistaken.

Mr. Zaremba stated my understanding is that we would build Dunn Avenue extension, the county will own it as well as the maintenance obligation of it. We also have the right in the right of way capacity reservation agreement to put in enhanced landscaping as long as we maintain responsibility for maintenance of it.

Ms. Buchanan stated after Dunn Avenue there was signage and it says the design theme will be coordinated with the CDD to make sure it maintains cohesive and consistent appearance throughout the community and conform with local regulations. We can add local regulations and relevant community guidelines. I wanted us to walk through the whole report. If you have any questions about the project now is the time. The ownership and maintenance chart contemplates that the district would have minimal ownership. We will probably change the master stormwater to CDD-HOA just to allow for the concept if it is necessary for the CDD to construct it from a funding perspective, it is authorized but the HOA would likely be the maintenance entity for it. That chart goes through and gives a better sense of how things shake out. Other than stormwater, do we have other costs for right of way?

Mr. Zaremba stated my understanding of the capital improvement plan that comes subsequent to this, we are in the planning phase right now. We are in the investigative period.

Ms. Buchanan stated just to recap, Daniel came to the last meeting and asked for an agreement in concept and my opinion is you gave that to him but you wanted more information so we brought back this report to give you some comfort on their plans and now I think you let us know how you feel about it. Does this give you the comfort that you need, that you understand what the partnership would entail.

Mr. McCommon stated I am.

Mr. Kilian stated I think so.

Mr. von der Osten stated while there is no upgraded landscaping in the right of way for the CDD to maintain, that could change but there is a 50-foot landscape buffer on each side of Dunn Avenue extension, Dunn Avenue and the back of the neighborhood and it is not a natural buffer it is a landscape buffer that is the responsibility of the HOA. It would not be like other areas we

know that just a natural buffer was left, there is some landscaping on HOA property just outside the Dunn Avenue right of way on both sides.

Mr. Zaremba stated we are looking to do some enhanced landscaping plans potentially all the way to LPGA, nothing has been done.

Mr. LeBrun asked is there a specific action or motion you are looking for?

Ms. Buchanan stated I think a motion to authorize the development agreement incorporating the engineer's plan with any revisions discussed today and delegate final authority to the chairman to execute that development agreement.

On MOTION by Mr. Kilian seconded by Mr. Byrne with all in favor the development agreement incorporating the engineer's report with any revisions discussed today was approved and the chairman was authorized to execute the final agreement.

SIXTH ORDER OF BUSINESS

Staff Reports

A. District Counsel

Ms. Buchanan stated the sovereign immunity cap did increase this year and we are waiting to see if that has any impact on your annual insurance premium. There was a bill passed which allows for a committee of residents within a CDD to work with the supervisor of elections and ultimately undergo a complex process to remove board members for very specific reasons. It is not an easy process but it is something that could happen.

B. District Engineer

There being none, the next item followed.

C. District Manager

Mr. LeBrun stated at the May meeting we will bring the proposed budget.

D. Field Operational Manager

Mr. von der Osten stated we have been taking action on the Jubilee lakes on the CDD side. We did some clearing to create better access for spray treatment and we did proceed with the

backpack, walking, hand spraying. Ideally this will take care if any issues. We did nothing on the HOA side.

Lennar is still completing the punch list they have from Brett in the Preserve Phase B. My last conversation with Lennar was they had retained a contractor to work on the punch list items.

I have a proposal from Team Rountree, one for the palms on Tournament Drive to remove the ones that are dead or destroyed by the storm, but they would be replaced with a shorter version and it is for 8 palms for \$6,100. Included in this is pressure washing the sidewalks, where we have mildew and mold problems for \$4,750.

Mr. LeBrun stated we have a line item in the budget for pressure washing for \$10,000. We are over the landscape contingency line item, we are under other lines such as repairs and we are trending \$8,000 to the good on the repair side and underspent in other line items as well.

On MOTION by Mr. Kilian seconded by Mr. McCommon with all in favor the two proposals from Team Rountree were approved as outlined.

Mr. Rountree stated three years ago we started a soil amendment and sod replacement program. We are currently at the end this fiscal year. I wanted to get it on the radar to renew as part of the new budget before budget season got here. I will get with the supplier to find out if there is a significant change in cost. We have not on the sod but with sulfur being a fertilizer product that could have gone up.

SEVENTH ORDER OF BUSINESS Financial Statements as of September 30, 2025

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

EIGHTH ORDER OF BUSINESS Approval of Check Register

On MOTION by Mr. Brown seconded by Mr. Byrne with all in favor the check register was approved.

NINTH ORDER OF BUSINESS Other Business

There being none, the next item followed.

TENTH ORDER OF BUSINESS

Supervisors Requests and Public Comments

Mr. Kilian stated driving into the neighborhood at the main entrance the right-hand fountain grate was sitting off to the side.

Mr. Rountree stated it takes two people and he didn't have the help so he had to wait until the helper got here.

Mr. Shackelford stated we have signage that is up, one between Phase A and Phase B for the site work contractor. It is a rather large sign advertising his company. He is not working there and it is still sitting there on CDD property.

Mr. von der Osten stated we can request that he remove it. They are finished with construction.

Mr. Shackelford asked is the right of way between the two phases, is that CDD property? There are Lennar flags that are up everywhere. When do they have to come down?

Mr. von der Osten stated they have rights in their agreements and declarations as far as sales ability and basically he is selling out they can have the flags up.

ELEVENTH ORDER OF BUSINESS

Next Scheduled Meeting – Wednesday, May 20, 2026 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 May 20, 2026 at 1:00 p.m. in the same location.

On MOTION by Mr. McCommon seconded by Mr. Brown with all in favor the meeting adjourned at 1:56 p.m.

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION IV

RESOLUTION 2026-01
[FY 2027 BUDGET APPROVAL RESOLUTION]

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE INDIGO COMMUNITY DEVELOPMENT DISTRICT APPROVING PROPOSED BUDGET(S) FOR FY 2027; SETTING A PUBLIC HEARING THEREON AND DIRECTING PUBLICATION; ADDRESSING TRANSMITTAL AND POSTING REQUIREMENTS; ADDRESSING SEVERABILITY AND EFFECTIVE DATE.

WHEREAS, for the fiscal year beginning October 1, 2026, and ending September 30, 2027 (“**FY 2027**”), the District Manager prepared and submitted to the Board of Supervisors (“**Board**”) of the Indigo Community Development District (“**District**”) prior to June 15, 2026, the proposed budget(s) attached hereto as **Exhibit A (“Proposed Budget”)**; and

WHEREAS, the Board now desires to set the required public hearing on the Proposed Budget.

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

1. PROPOSED BUDGET APPROVED. The Proposed Budget attached hereto as **Exhibit A** is hereby approved preliminarily.

2. SETTING A PUBLIC HEARING; DIRECTING PUBLICATION. A public hearing on said approved Proposed Budget is hereby declared and set for the following date, time, and location, and District staff is directed to provide notice of the same in accordance with Florida law:

DATE: July 22, 2026
TIME: 1:00 P.M.
LOCATION: Fairfield by Marriott Daytona Beach
1820 Checkered Flag Boulevard
Daytona Beach, FL 32114

3. TRANSMITTAL TO LOCAL GENERAL PURPOSE GOVERNMENT; POSTING OF PROPOSED BUDGET. The District Manager is hereby directed to (i) submit a copy of the Proposed Budget to the applicable local general-purpose government(s) at least 60 days prior to its adoption, and (ii) post the approved Proposed Budget on the District’s website in accordance with Chapter 189, Florida Statutes.

4. SEVERABILITY; EFFECTIVE DATE. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 20th DAY OF MAY, 2026.

ATTEST:

INDIGO COMMUNITY DEVELOPMENT DISTRICT

Secretary / Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: Proposed Budget

Exhibit A
FY 2027 Proposed Budget

Indigo
Community Development District

Proposed Budget
FY2027

GMS
GOVERNMENTAL MANAGEMENT SERVICES

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Indigo
Community Development District
Proposed Budget
FY2027
General Fund

	Adopted Budget FY2026	Actual Thru 4/30/26	Projected Next 5 Months	Total Projected 9/30/26	Proposed Budget FY2027
Revenues:					
Special Assessments	\$ 1,616,396	\$ 1,541,140	\$ 146,164	\$ 1,687,304	\$ 1,616,396
Interest	36,000	34,720	27,800	62,520	48,000
I-95 City of Daytona Funding	8,775	-	8,775	8,775	8,775
Miscellaneous Income	-	670	-	670	-
Carry Forward Surplus	57,561	-	-	-	103,835
Total Revenues	\$ 1,718,732	\$ 1,576,530	\$ 182,739	\$ 1,759,269	\$ 1,777,006

Expenditures:					
Administrative:					
Supervisor Fees	\$ 12,000	\$ 1,600	\$ 3,000	\$ 4,600	\$ 12,000
FICA Expense	918	122	230	352	918
Engineering Fees	15,000	3,508	3,992	7,500	15,000
Attorney	28,000	8,522	14,000	22,522	28,000
Arbitrage	2,250	2,250	-	2,250	2,250
Dissemination	10,811	6,506	4,505	11,011	11,135
Annual Audit	6,430	4,810	6,430	11,240	6,430
Trustee Fees	13,356	8,970	4,526	13,496	13,496
Assessment Administration	21,836	21,836	-	21,836	22,491
Management Fees	68,657	40,050	28,607	68,657	70,717
Information Technology	2,884	1,682	1,202	2,884	2,971
Website Maintenance	1,236	721	515	1,236	1,273
Telephone	300	-	150	150	300
Postage	1,000	469	381	850	1,000
Printing & Binding	1,750	13	137	150	1,750
Insurance	37,304	33,676	-	33,676	34,000
Legal Advertising	2,500	820	806	1,626	2,500
Meeting Room Fee	2,100	1,127	1,221	2,348	2,442
Other Current Charges	500	224	200	424	500
Office Supplies	350	2	98	100	350
Office Expense	6,000	3,500	2,500	6,000	6,000
Dues, Licenses & Subscriptions	175	175	-	175	175
Total Administrative:	\$ 235,357	\$ 140,585	\$ 72,498	\$ 213,083	\$ 235,698

Indigo
Community Development District
Proposed Budget
FY2027
General Fund

	Adopted Budget FY2026	Actual Thru 4/30/26	Projected Next 5 Months	Total Projected 9/30/26	Proposed Budget FY2027
<i>Operations & Maintenance I-95</i>					
Electric	\$ 27,000	\$ 2,331	\$ 2,400	\$ 4,731	\$ 27,000
Landscape Maintenance	55,986	32,659	23,328	55,986	55,986
Landscape Contingency	3,500	-	3,500	3,500	3,500
Plant Replacement & Annuals	8,000	-	8,000	8,000	8,000
Lake Maintenance	6,582	3,365	2,413	5,778	6,755
Irrigation Repairs	20,000	-	10,000	10,000	20,000
Repairs & Maintenance	9,845	6,569	305	6,874	9,845
Contingency	2,461	1,435	1,025	2,461	2,461
Total Operations & Maintenance I-95:	\$ 133,374	\$ 46,358	\$ 50,971	\$ 97,330	\$ 133,547
<i>Operations & Maintenance Community Wide</i>					
On-Site Manager	\$ 38,160	\$ 22,260	\$ 15,900	\$ 38,160	\$ 38,160
Electric	45,610	24,012	17,000	41,012	45,610
Landscape Maintenance	576,436	350,219	250,157	600,376	600,376
Landscape Contingency	30,000	22,000	15,000	37,000	50,000
Fertilizer/Pest Control	38,000	-	38,000	38,000	38,000
Plant Replacement & Annuals	35,000	11,500	18,500	30,000	35,000
Sod Replacement	28,512	-	28,512	28,512	28,512
Lake Maintenance	98,616	57,775	41,440	99,216	102,441
Fountain Maintenance	18,000	6,677	5,323	12,000	18,000
Holiday Lighting	18,585	18,585	-	18,585	18,585
Irrigation Repairs	35,000	13,733	16,267	30,000	35,000
Repairs & Maintenance	39,800	12,188	12,750	24,938	39,800
Contingency	16,158	5,127	5,615	10,742	16,158
Conservation Easement Maintenance	50,224	29,297	20,927	50,224	50,224
Tree Trimming	29,892	-	15,000	15,000	29,892
Pressure Washing	10,000	-	10,000	10,000	20,000
<i>The Preserve at LPGA</i>					
Landscape Maintenance	\$ 113,741	\$ 66,346	\$ 47,390	\$ 113,736	\$ 113,736
Landscape Contingency	8,000	-	4,000	4,000	8,000
Plant Replacement & Annuals	2,500	974	1,027	2,000	2,500
Floating Wetland Maintenance	112,768	37,670	75,198	112,868	112,768
Irrigation Repairs	2,500	-	1,250	1,250	2,500
Contingency	2,500	-	1,250	1,250	2,500
Total Operations & Maintenance Community Wide:	\$ 1,350,001	\$ 678,364	\$ 640,506	\$ 1,318,869	\$ 1,407,762
Total Expenditures	\$ 1,718,732	\$ 865,307	\$ 763,975	\$ 1,629,282	\$ 1,777,006
Excess Revenues (Expenditures)	\$ -	\$ 711,223	\$ (581,236)	\$ 129,986	\$ -

Net Assessment	\$ 1,616,396
Collection Cost (6%)	\$103,174
Gross Assessment	<u>\$1,719,570</u>

Indigo
Community Development District
Proposed Budget
FY2027

Assessment Chart

Development Type	PARCEL	Total Units	ERU	Total ERUS	FY27 O&M Total Net	FY27 Per Unit Net	FY27 Per Unit Gross
North Section							
Residential Single Family		1,017	1.00	1,017.00	449,861.31	442.34	470.56
Apartments	TYMBER CREEK	311	0.80	248.80	110,054.57	353.87	376.45
Commercial - ((5) A: TYMBER CREEK		29.22	5.00	146.10	64,626.09	2,211.71	2,352.81
Commerical - Undev NW-11		9.95	1.00	9.95	4,401.30	442.34	470.56
Active Adult		0		-	-	-	-
Golf		17.85	1.00	17.85	7,895.80	442.34	470.56
Other - Resort/Golf		61.10	1.00	61.10	27,027.07	442.34	470.56
				-			
Total North		1,446.12		1,500.80	663,866.13		
South Section							
Residential Single Family		1,201	1.00	1,201.00	531,252.15	442.34	470.56
Residential Single F: VAR,SW19, SW10/SW13A		881	0.27	237.87	105,219.77	119.43	127.05
Residential Multi-Family		0	1.00	-	-	-	-
Commerical (Sq. Ft./ SW19, SW10/SW13A		11	0.27	2.97	1,313.75	119.43	127.05
Active Adult		0		-	-	-	-
UTC, CCR (Sq. Ft./20 UTC/CCR		609.05	0.27	164.44	72,740.19	119.43	127.05
Preserve Addl				-	243,856.00	513.81	546.59
Total South		2,702.05		1,606.28	954,381.87		
Total District		4,148.17		3,107.08	1,618,248.00		

**Indigo
Community Development District
General Fund**

REVENUES:

Special Assessments

The District will levy a non-ad valorem special assessment on all the assessable property within the District in order to fund all operating and maintenance expenditures during the fiscal year. These assessments are billed on tax bills.

Interest

The District will invest surplus funds with the US Bank and the State Board of Administration.

I-95 City of Daytona Funding

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

EXPENDITURES:

Administrative:

Supervisors Fees

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

FICA Expense

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

Engineering Fees

The District's engineer, Singhofen & Associates, Inc., will be providing general engineering services to the District, i.e., attendance and preparation for meetings, reviewing invoices, preparation and review of contract specifications and bid documents, and various projects assigned as directed by the Board of Supervisors and the District Manager.

Attorney

The District's legal counsel, Kutak Rock LLP, will be providing general legal services to the District, i.e., attendance and preparation for board meetings, preparation and review of agreements and resolutions, and other research assigned as directed by the Board of Supervisors and the District Manager.

**Indigo
Community Development District
General Fund**

Arbitrage

The District will contract with an independent certified public account to annually calculate the District's Arbitrage Rebate Liability on the Series 1999A, 1999C, 2005, 2021 & 2024 Capital Improvement Revenue Bonds. The amount is based on the current contract with AMTEC.

Bond Series	Annual
1999A Capital Improvement Revenue Bond	\$450
1999C Capital Improvement Revenue Bond	\$450
2005 Capital Improvement Revenue Bond	\$450
2021 Capital Improvement Revenue Bond	\$450
2024 Capital Improvement Revenue Bond	\$450
Total	\$2,250

Dissemination

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

Annual Audit

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

Trustee Fees

The District will pay annual trustee fees for the Series 1999A, 1999C, 2005, 2021 & 2024 Capital Improvement Revenue Bonds are deposited with a Trustee at US Bank.

Assessment Administration

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

Management Fees

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

Indigo
Community Development District
General Fund

Information Technology

The District has contracted with Governmental Management Services-Central Florida, LLC for costs related to District's information systems, which include but are not limited to video conferencing services, cloud storage services and servers, positive pay implementation and programming for fraud protection, accounting software, tablets for meetings, Adobe, Microsoft Office, etc.

Website Maintenance

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

Telephone

Telephone and fax machine.

Postage

The District incurs charges for mailing of agenda packages, overnight deliveries, checks for vendors and any other required correspondence.

Printing & Binding

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

Insurance

The District's general liability, public officials and property insurance coverage is provided by Florida Insurance Alliance (FIA). FIA specializes in providing insurance coverage for governmental agencies.

Legal Advertising

The District is required to advertise various notices for Board meetings, public hearings, etc. in a newspaper of general circulation.

Meeting Room Fee

Represents estimated charges for reservation fees to hold 6 Board of Supervisors meetings.

Other Current Charges

Represents any miscellaneous expenses incurred during the fiscal year such as bank fees, deposit slips, stop payments, etc.

Office Supplies

The District incurs charges for office supplies that need to be purchased during the fiscal year.

Indigo Community Development District General Fund

Office Expense

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

Dues, Licenses & Subscriptions

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

Operations & Maintenance:

Operating Expense I-95

Electric

Represents cost of electric services for areas within the District. Areas include fountain and pump. The District currently has two electric accounts with Florida Power & Light.

Description	Monthly	Annually
LPGA Blvd # NEC I-95 # Pump	\$1,250	\$15,000
LPGA Blvd # NEC I-95 # Fountain	\$900	\$10,800
Contingency		\$1,200
Total		\$27,000

Landscape Maintenance

The District will maintain the landscaping within the common areas of the District. The District has contracted with Team Rountree, Inc. to maintain the common areas of the District.

Description	Monthly	Annually
Landscape Maintenance - I-95	\$4,666	\$55,986
Total		\$55,986

Landscape Contingency

Represents estimated costs for any additional landscape expenses such as mulch, tree replacement and any other landscape expenses not covered under the monthly landscape contract.

Plant Replacement & Annuals

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

**Indigo
Community Development District
General Fund**

Lake Maintenance

The District has contracted with Solitude Lake Management to maintain the lakes within the District.

Description	Monthly	Annually
Inspections with Treatment - I-95	\$483	\$5,792
Semi-Annual Fountain/Aeration Maintenance		\$766
Contingency		\$197
Total		\$6,755

Irrigation Repairs & Maintenance

Represents estimated costs for any supplies and repairs to the irrigation system maintained by the District.

Repairs & Maintenance

Represents estimated costs for any repairs and maintenance related to the entrance lighting, fountains and any other miscellaneous repairs to common areas maintained by the District.

Contingency

Represents any additional field expenses that may not have been provided for in the budget.

Operating Expense Community Wide

On-Site Manager

Provides onsite field management of contracts for the District such as landscape and lake maintenance. Services to include onsite inspections, meetings with contractors, monitoring of utility accounts, attend Board meetings and receive and respond to property owner phone calls and emails. The District has contracted with Solaris Management Inc. for field management services.

Description	Monthly	Annually
Field Management Services	\$3,180	\$38,160
Total		\$38,160

Indigo Community Development District General Fund

Electric

Represents cost of electric services for areas within the District. The District currently has the following electric accounts with Florida Power & Light.

Description	Monthly	Annually
Decorative Lighting # Grand Champion	\$730	\$8,760
1 Champions Dr # Entrance	\$255	\$3,060
230 Champions Dr	\$135	\$1,620
579 Champions Dr # Site Lights	\$135	\$1,620
654 Champions Dr # Site Lights	\$80	\$960
795 Champions Dr # Site Lights	\$80	\$960
937 Champions Dr # Site Lights	\$80	\$960
977 Champions Dr # Site Lights	\$130	\$1,560
10 Champion Ridge Dr # Fountain	\$1,000	\$12,000
105 Grand Champion Blvd # Sign	\$225	\$2,700
106 Glen Eagle Grand Dr # Irrigation	\$30	\$360
100 International Golf Dr # Lights	\$250	\$3,000
399 International Golf Dr # Site Lights	\$100	\$1,200
248 Tournament Dr # Site Lights	\$65	\$780
360 Tournament Dr # Irrigation Pump	\$85	\$1,020
499 Tournament Dr # Entrance	\$75	\$900
Contingency		\$4,150
Total		\$45,610

Landscape Maintenance

The District will maintain the landscaping within the common areas of the District. The District has contracted with Team Rountree, Inc. to maintain the common areas of the District.

Description	Monthly	Annually
Landscape Maintenance - Community Wide	\$50,031	\$600,376
Total		\$600,376

Landscape Contingency

Represents estimated costs for any additional landscape expenses such as mulch, tree replacement and any other landscape expenses not covered under the monthly landscape contract.

Fertilizer/Pest Control

Represents estimated costs for a special sod treatment and pest control.

Plant Replacement & Annuals

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

Sod Replacement

Represents estimated costs to replace sod within the Community Wide areas (North & South).

**Indigo
Community Development District
General Fund**

Lake Maintenance

The District has contracted with Solitude Lake Management to maintain the lakes within the District.

Description	Monthly	Annually
Inspections with Treatment - North, South & The Preserve at LPGA	\$8,288	\$99,457
Contingency		\$2,984
Total		\$102,441

Fountain Maintenance

Represents estimated costs for repairs and maintenance of District fountains.

Holiday Lighting

Represents costs for decorative lighting at the International Golf Drive, Champions Drive, Grande Champion, Tournament Drive and Royal County Blvd. entrances during the holiday season. Lighting be installed between October 1st - 31st and greenery such as wreaths, garlands, teardrops, bows, etc. to be installed between November 1st - Thanksgiving Eve. District has contracted with TPG Lighting for this service.

Irrigation Repairs

Represents estimated costs for any supplies and repairs to the irrigation system maintained by the District.

Repairs & Maintenance

Represents estimated costs for any repairs and maintenance related to the entrance lighting, fountains and any other miscellaneous repairs to common areas maintained by the District.

Contingency

Represents any additional field expenses that may not have been provided for in the budget.

Conservation Easement Maintenance

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

Description	Monthly	Annually
Conservation Easement Maintenance Underbrush	\$4,185	\$50,224
Total		\$50,224

Tree Trimming

Represents estimated costs for any additional tree trimming outside the monthly landscape contract.

Pressure Washing

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

**Indigo
Community Development District
General Fund**

The Preserve at LPGA

Landscape Maintenance

The District will maintain the landscaping within the Phase A and Phase B areas within the Preserve. The District has contracted with Team Rountree, Inc. to maintain these areas of the District.

Description	Monthly	Annually
Landscape Maintenance - The Preserve at LPGA	\$9,478	\$113,736
Total		\$113,736

Plant Replacement & Annuals

Represents estimate cost to replace plants and install annuals within The Preserve at LPGA.

Lake Maintenance

The District will contract to maintain the Beemats Phase A and the lakes in Legends Preserve and Preserve Phase B.

Description	Tri-Annual
Floating Wetlands Maintenance - May	\$37,599
Floating Wetlands Maintenance - September	\$37,585
Floating Wetlands Maintenance - January	\$37,585
Total	\$112,768

Irrigation Repairs

Represents estimated costs for any supplies and repairs to the irrigation system maintained by the District for areas within The Preserve at LPGA.

Contingency

Represents any additional field expenses that may not have been provided for in the budget for areas within The Preserve at LPGA.

Indigo
Community Development District
Proposed Budget
FY2027
Debt Service Fund
Series 1999A

	Adopted Budget FY2026	Actual Thru 4/30/26	Projected Next 5 Months	Total Projected 9/30/26	Proposed Budget FY2027
Revenues:					
Special Assessments	\$ 72,750	\$ 67,980	\$ 4,512	\$ 72,492	\$ 72,750
Interest	5,000	3,373	1,875	5,248	3,600
Carry Forward Surplus	60,089	58,926	-	58,926	52,516
Total Revenues	\$ 137,840	\$ 130,279	\$ 6,387	\$ 136,666	\$ 128,866
Expenditures:					
Series 1999A					
Interest - 11/01	\$ 12,250	\$ 12,250	\$ -	\$ 12,250	\$ 10,150
Special Call - 05/01	-	10,000	-	10,000	-
Principal - 05/01	50,000	-	45,000	45,000	50,000
Interest - 05/01	12,250	-	11,900	11,900	10,150
Special Call - 05/01	-	-	5,000	5,000	-
Total Expenditures	\$ 74,500	\$ 22,250	\$ 61,900	\$ 84,150	\$ 70,300
Excess Revenues (Expenditures)	\$ 63,340	\$ 108,029	\$ (55,513)	\$ 52,516	\$ 58,566

Interest - 11/1/2027	<u>\$8,400</u>
Total	<u><u>\$8,400</u></u>
Net Assessment	\$72,750
Collection Cost (6%)	<u>\$4,644</u>
Gross Assessment	<u><u>\$77,394</u></u>

Indigo
Community Development District

Series 1999A, Capital Improvement Bonds

Amortization Schedule

Date	Balance	Rate	Principal	Interest	Annual
5/1/26	\$ 340,000	7.00%	\$ 50,000	\$ 11,900	\$ -
11/1/26	\$ 290,000	7.00%	\$ -	\$ 10,150	\$ 72,050
5/1/27	\$ 290,000	7.00%	\$ 50,000	\$ 10,150	\$ -
11/1/27	\$ 240,000	7.00%	\$ -	\$ 8,400	\$ 68,550
5/1/28	\$ 240,000	7.00%	\$ 55,000	\$ 8,400	\$ -
11/1/28	\$ 185,000	7.00%	\$ -	\$ 6,475	\$ 69,875
5/1/29	\$ 185,000	7.00%	\$ 60,000	\$ 6,475	\$ -
11/1/29	\$ 125,000	7.00%	\$ -	\$ 4,375	\$ 70,850
5/1/30	\$ 125,000	7.00%	\$ 60,000	\$ 4,375	\$ -
11/1/30	\$ 65,000	7.00%	\$ -	\$ 2,275	\$ 66,650
5/1/31	\$ 65,000	7.00%	\$ 65,000	\$ 2,275	\$ 67,275
Totals			\$ 340,000	\$ 75,250	\$ 415,250

Indigo
Community Development District
Proposed Budget
FY2027
Debt Service Fund
Series 1999C

	Adopted Budget FY2026	Proposed Budget FY2027
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Revenues:

Special Assessments	\$ 377,662	\$ 377,662
Interest	25,000	27,000
Other Income Source	522,738	520,063

Total Revenues	\$ 925,400	\$ 924,725
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Expenditures:

Series 1999C

Debt Service Obligation	\$ 925,400	\$ 924,725
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Total Expenditures	\$ 925,400	\$ 924,725
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Excess Revenues (Expenditures)	\$ -	\$ -
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Interest - 11/1/2027	\$136,675
Total	\$136,675

Net Assessment	\$377,662
Collection Cost (6%)	\$24,106
Gross Assessment	\$401,768

Indigo
Community Development District
Proposed Budget
FY2027
Debt Service Fund
Series 2005

	Adopted Budget FY2026	Proposed Budget FY2027
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Revenues:

Special Assessments	\$ 335,228	\$ 335,228
Interest	2,500	16,000

Total Revenues	\$ 337,728	\$ 351,228
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Expenditures:

Series 2005

Debt Service Obligation	\$ 123,913	\$ 106,088
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Total Expenditures	\$ 123,913	\$ 106,088
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Excess Revenues (Expenditures)	\$ 213,816	\$ 245,141
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Interest - 11/1/2027	\$53,044
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Total	\$53,044
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Net Assessment	\$335,228
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Collection Cost (6%)	\$21,398
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Gross Assessment	\$356,626
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Indigo
Community Development District
Proposed Budget
FY2027
Debt Service Fund
Series 2021

	Adopted Budget FY2026	Actual Thru 4/30/26	Projected Next 5 Months	Total Projected 9/30/26	Proposed Budget FY2027
Revenues:					
Special Assessments	\$ 156,614	\$ 153,456	\$ 3,153	\$ 156,609	\$ 156,614
Interest	6,000	4,092	2,400	6,492	5,400
Carry Forward Surplus	70,918	70,993	-	70,993	74,083
Total Revenues	\$ 233,532	\$ 228,542	\$ 5,553	\$ 234,095	\$ 236,097
Expenditures:					
Series 2021					
Interest - 11/01	\$ 46,164	\$ 46,164	\$ -	\$ 46,164	\$ 45,449
Principal - 05/01	65,000	-	65,000	65,000	65,000
Interest - 05/01	46,164	-	46,164	46,164	45,449
Total Expenditures	\$ 157,329	\$ 46,164	\$ 111,164	\$ 157,329	\$ 155,899
Other Sources/(Uses)					
Transfer In/(Out)	\$ (3,000)	\$ (1,683)	\$ (1,000)	\$ (2,683)	\$ (2,400)
Total Other Financing Sources (Uses)	\$ (3,000)	\$ (1,683)	\$ (1,000)	\$ (2,683)	\$ (2,400)
Excess Revenues (Expenditures)	\$ 73,203	\$ 180,694	\$ (106,611)	\$ 74,083	\$ 77,798

Interest - 11/1/2027	<u>\$44,572</u>
Total	<u><u>\$44,572</u></u>
Net Assessment	\$156,614
Collection Cost (6%)	<u>\$9,997</u>
Gross Assessment	<u><u>\$166,611</u></u>

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

Amortization Schedule

Date	Balance	Principal	Interest	Annual
5/1/26	\$ 2,635,000	\$ 65,000	\$ 46,164.38	\$ -
11/1/26	\$ 2,570,000	\$ -	\$ 45,449.38	\$ 156,613.75
5/1/27	\$ 2,570,000	\$ 65,000	\$ 45,449.38	\$ -
11/1/27	\$ 2,505,000	\$ -	\$ 44,571.88	\$ 155,021.25
5/1/28	\$ 2,505,000	\$ 65,000	\$ 44,571.88	\$ -
11/1/28	\$ 2,440,000	\$ -	\$ 43,694.38	\$ 153,266.25
5/1/29	\$ 2,440,000	\$ 70,000	\$ 43,694.38	\$ -
11/1/29	\$ 2,370,000	\$ -	\$ 42,749.38	\$ 156,443.75
5/1/30	\$ 2,370,000	\$ 70,000	\$ 42,749.38	\$ -
11/1/30	\$ 2,300,000	\$ -	\$ 41,804.38	\$ 154,553.75
5/1/31	\$ 2,300,000	\$ 70,000	\$ 41,804.38	\$ -
11/1/31	\$ 2,230,000	\$ -	\$ 40,859.38	\$ 152,663.75
5/1/32	\$ 2,230,000	\$ 75,000	\$ 40,859.38	\$ -
11/1/32	\$ 2,155,000	\$ -	\$ 39,687.50	\$ 155,546.88
5/1/33	\$ 2,155,000	\$ 75,000	\$ 39,687.50	\$ -
11/1/33	\$ 2,080,000	\$ -	\$ 38,515.63	\$ 153,203.13
5/1/34	\$ 2,080,000	\$ 80,000	\$ 38,515.63	\$ -
11/1/34	\$ 2,000,000	\$ -	\$ 37,265.63	\$ 155,781.25
5/1/35	\$ 2,000,000	\$ 80,000	\$ 37,265.63	\$ -
11/1/35	\$ 1,920,000	\$ -	\$ 36,015.63	\$ 153,281.25
5/1/36	\$ 1,920,000	\$ 85,000	\$ 36,015.63	\$ -
11/1/36	\$ 1,835,000	\$ -	\$ 34,687.50	\$ 155,703.13
5/1/37	\$ 1,835,000	\$ 85,000	\$ 34,687.50	\$ -
11/1/37	\$ 1,750,000	\$ -	\$ 33,359.38	\$ 153,046.88
5/1/38	\$ 1,750,000	\$ 90,000	\$ 33,359.38	\$ -
11/1/38	\$ 1,660,000	\$ -	\$ 31,953.13	\$ 155,312.50
5/1/39	\$ 1,660,000	\$ 90,000	\$ 31,953.13	\$ -
11/1/39	\$ 1,570,000	\$ -	\$ 30,546.88	\$ 152,500.00
5/1/40	\$ 1,570,000	\$ 95,000	\$ 30,546.88	\$ -
11/1/40	\$ 1,475,000	\$ -	\$ 29,062.50	\$ 154,609.38
5/1/41	\$ 1,475,000	\$ 100,000	\$ 29,062.50	\$ -
11/1/41	\$ 1,375,000	\$ -	\$ 27,500.00	\$ 156,562.50
5/1/42	\$ 1,375,000	\$ 100,000	\$ 27,500.00	\$ -
11/1/42	\$ 1,275,000	\$ -	\$ 25,500.00	\$ 153,000.00
5/1/43	\$ 1,275,000	\$ 105,000	\$ 25,500.00	\$ -
11/1/43	\$ 1,170,000	\$ -	\$ 23,400.00	\$ 153,900.00
5/1/44	\$ 1,170,000	\$ 110,000	\$ 23,400.00	\$ -
11/1/44	\$ 1,060,000	\$ -	\$ 21,200.00	\$ 154,600.00
5/1/45	\$ 1,060,000	\$ 115,000	\$ 21,200.00	\$ -
11/1/45	\$ 945,000	\$ -	\$ 18,900.00	\$ 155,100.00
5/1/46	\$ 945,000	\$ 120,000	\$ 18,900.00	\$ -
11/1/46	\$ 825,000	\$ -	\$ 16,500.00	\$ 155,400.00
5/1/47	\$ 825,000	\$ 125,000	\$ 16,500.00	\$ -
11/1/47	\$ 700,000	\$ -	\$ 14,000.00	\$ 155,500.00
5/1/48	\$ 700,000	\$ 130,000	\$ 14,000.00	\$ -
11/1/48	\$ 570,000	\$ -	\$ 11,400.00	\$ 155,400.00
5/1/49	\$ 570,000	\$ 135,000	\$ 11,400.00	\$ -
11/1/49	\$ 435,000	\$ -	\$ 8,700.00	\$ 155,100.00
5/1/50	\$ 435,000	\$ 140,000	\$ 8,700.00	\$ -
11/1/50	\$ 295,000	\$ -	\$ 5,900.00	\$ 154,600.00
5/1/51	\$ 295,000	\$ 145,000	\$ 5,900.00	\$ -
11/1/51	\$ 150,000	\$ -	\$ 3,000.00	\$ 153,900.00
5/1/52	\$ 150,000	\$ 150,000	\$ 3,000.00	\$ 153,000.00
Totals		\$ 2,635,000	\$ 1,538,609.38	\$ 4,173,609.38

Indigo
Community Development District
Proposed Budget
FY2027
Debt Service Fund
Series 2024

	Proposed Budget FY2026	Actual Thru 4/30/26	Projected Next 5 Months	Total Projected 9/30/26	Proposed Budget FY2027
Revenues:					
Special Assessments	\$ 225,323	\$ 220,779	\$ 4,537	\$ 225,315	\$ 225,323
Interest	6,000	5,490	3,450	8,940	7,600
Carry Forward Surplus	98,392	98,534	-	98,534	107,274
Total Revenues	\$ 329,714	\$ 324,802	\$ 7,987	\$ 332,789	\$ 340,197
Expenditures:					
Series 2024					
Interest - 11/01	\$ 88,296	\$ 88,296	\$ -	\$ 88,296	\$ 87,194
Principal - 05/01	45,000	-	45,000	45,000	50,000
Interest - 05/01	88,296	-	88,296	88,296	87,194
Total Expenditures	\$ 221,593	\$ 88,296	\$ 133,296	\$ 221,593	\$ 224,388
Other Sources/(Uses)					
Transfer In/(Out)	\$ (4,000)	\$ (2,422)	\$ (1,500)	\$ (3,922)	\$ (3,600)
Total Other Financing Sources (Uses)	\$ (4,000)	\$ (2,422)	\$ (1,500)	\$ (3,922)	\$ (3,600)
Excess Revenues (Expenditures)	\$ 104,122	\$ 234,084	\$ (126,810)	\$ 107,274	\$ 112,209

Interest - 11/1/2027	<u>\$85,969</u>
Total	<u><u>\$85,969</u></u>
Net Assessment	<u>\$225,323</u>
Collection Cost (6%)	<u>\$14,382</u>
Gross Assessment	<u><u>\$239,705</u></u>

Indigo
Series 2024, Capital Improvement Revenue Bonds
(Term Bonds Combined)

Amortization Schedule

Date	Balance	Principal	Interest	Annual
5/1/26	\$ 3,190,000	\$ 45,000	\$ 88,296.25	\$ -
11/1/26	\$ 3,145,000	\$ -	\$ 87,193.75	\$ 220,490.00
5/1/27	\$ 3,145,000	\$ 50,000	\$ 87,193.75	\$ -
11/1/27	\$ 3,095,000	\$ -	\$ 85,968.75	\$ 223,162.50
5/1/28	\$ 3,095,000	\$ 50,000	\$ 85,968.75	\$ -
11/1/28	\$ 3,045,000	\$ -	\$ 84,743.75	\$ 220,712.50
5/1/29	\$ 3,045,000	\$ 55,000	\$ 84,743.75	\$ -
11/1/29	\$ 2,990,000	\$ -	\$ 83,396.25	\$ 223,140.00
5/1/30	\$ 2,990,000	\$ 60,000	\$ 83,396.25	\$ -
11/1/30	\$ 2,930,000	\$ -	\$ 81,926.25	\$ 225,322.50
5/1/31	\$ 2,930,000	\$ 60,000	\$ 81,926.25	\$ -
11/1/31	\$ 2,870,000	\$ -	\$ 80,456.25	\$ 222,382.50
5/1/32	\$ 2,870,000	\$ 65,000	\$ 80,456.25	\$ -
11/1/32	\$ 2,805,000	\$ -	\$ 78,701.25	\$ 224,157.50
5/1/33	\$ 2,805,000	\$ 65,000	\$ 78,701.25	\$ -
11/1/33	\$ 2,740,000	\$ -	\$ 76,946.25	\$ 220,647.50
5/1/34	\$ 2,740,000	\$ 70,000	\$ 76,946.25	\$ -
11/1/34	\$ 2,670,000	\$ -	\$ 75,056.25	\$ 222,002.50
5/1/35	\$ 2,670,000	\$ 75,000	\$ 75,056.25	\$ -
11/1/35	\$ 2,595,000	\$ -	\$ 73,031.25	\$ 223,087.50
5/1/36	\$ 2,595,000	\$ 80,000	\$ 73,031.25	\$ -
11/1/36	\$ 2,515,000	\$ -	\$ 70,871.25	\$ 223,902.50
5/1/37	\$ 2,515,000	\$ 85,000	\$ 70,871.25	\$ -
11/1/37	\$ 2,430,000	\$ -	\$ 68,576.25	\$ 224,447.50
5/1/38	\$ 2,430,000	\$ 90,000	\$ 68,576.25	\$ -
11/1/38	\$ 2,340,000	\$ -	\$ 66,146.25	\$ 224,722.50
5/1/39	\$ 2,340,000	\$ 95,000	\$ 66,146.25	\$ -
11/1/39	\$ 2,245,000	\$ -	\$ 63,581.25	\$ 224,727.50
5/1/40	\$ 2,245,000	\$ 100,000	\$ 63,581.25	\$ -
11/1/40	\$ 2,145,000	\$ -	\$ 60,881.25	\$ 224,462.50
5/1/41	\$ 2,145,000	\$ 105,000	\$ 60,881.25	\$ -
11/1/41	\$ 2,040,000	\$ -	\$ 58,046.25	\$ 223,927.50
5/1/42	\$ 2,040,000	\$ 110,000	\$ 58,046.25	\$ -
11/1/42	\$ 1,930,000	\$ -	\$ 55,076.25	\$ 223,122.50
5/1/43	\$ 1,930,000	\$ 115,000	\$ 55,076.25	\$ -
11/1/43	\$ 1,815,000	\$ -	\$ 51,971.25	\$ 222,047.50
5/1/44	\$ 1,815,000	\$ 120,000	\$ 51,971.25	\$ -
11/1/44	\$ 1,695,000	\$ -	\$ 48,731.25	\$ 220,702.50
5/1/45	\$ 1,695,000	\$ 130,000	\$ 48,731.25	\$ -
11/1/45	\$ 1,565,000	\$ -	\$ 44,993.75	\$ 223,725.00
5/1/46	\$ 1,565,000	\$ 135,000	\$ 44,993.75	\$ -
11/1/46	\$ 1,430,000	\$ -	\$ 41,112.50	\$ 221,106.25
5/1/47	\$ 1,430,000	\$ 145,000	\$ 41,112.50	\$ -
11/1/47	\$ 1,285,000	\$ -	\$ 36,943.75	\$ 223,056.25
5/1/48	\$ 1,285,000	\$ 155,000	\$ 36,943.75	\$ -
11/1/48	\$ 1,130,000	\$ -	\$ 32,487.50	\$ 224,431.25
5/1/49	\$ 1,130,000	\$ 165,000	\$ 32,487.50	\$ -
11/1/49	\$ 965,000	\$ -	\$ 27,743.75	\$ 225,231.25
5/1/50	\$ 965,000	\$ 170,000	\$ 27,743.75	\$ -
11/1/50	\$ 795,000	\$ -	\$ 22,856.25	\$ 220,600.00
5/1/51	\$ 795,000	\$ 180,000	\$ 22,856.25	\$ -
11/1/51	\$ 615,000	\$ -	\$ 17,681.25	\$ 220,537.50
5/1/52	\$ 615,000	\$ 195,000	\$ 17,681.25	\$ -
11/1/52	\$ 420,000	\$ -	\$ 12,075.00	\$ 224,756.25
5/1/53	\$ 420,000	\$ 205,000	\$ 12,075.00	\$ -
11/1/53	\$ 215,000	\$ -	\$ 6,181.25	\$ 223,256.25
5/1/54	\$ 215,000	\$ 215,000	\$ 6,181.25	\$ 221,181.25
Totals		\$ 3,190,000	\$ 3,275,048.75	\$ 6,465,048.75

SECTION V

RESOLUTION 2026-02

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE INDIGO COMMUNITY DEVELOPMENT DISTRICT IMPLEMENTING SECTION 190.006(3), *FLORIDA STATUTES*, AND REQUESTING THAT THE VOLUSIA COUNTY SUPERVISOR OF ELECTIONS CONDUCT THE DISTRICT'S GENERAL ELECTIONS; PROVIDING FOR COMPENSATION; SETTING FORTH THE TERMS OF OFFICE; AUTHORIZING NOTICE OF THE QUALIFYING PERIOD; AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

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

WHEREAS, the Board of Supervisors of the District (“**Board**”) seeks to implement Section 190.006(3), *Florida Statutes*, and to instruct the Volusia County Supervisor of Elections (“**Supervisor**”) to conduct the District’s elections by the qualified electors of the District at the general election (“**General Election**”).

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

1. **GENERAL ELECTION SEATS.** Seat 1, currently held by Rob Byrne, Seat 3, currently held by Ronald Brown, and Seat 5, currently held by Mark McCommon are scheduled for the General Election beginning in November 2026. The District Manager is hereby authorized to notify the Supervisor of Elections as to what seats are subject to General Election for the current election year, and for each subsequent election year.

2. **QUALIFICATION PROCESS.** For each General Election, all candidates shall qualify for individual seats in accordance with Section 99.061, *Florida Statutes*, and must also be a qualified elector of the District. A qualified elector is any person at least 18 years of age who is a citizen of the United States, a legal resident of the State of Florida and of the District, and who is registered to vote with the Volusia County Supervisor of Elections. Campaigns shall be conducted in accordance with Chapter 106, *Florida Statutes*.

3. **COMPENSATION.** Members of the Board receive \$200 per meeting for their attendance and no Board member shall receive more than \$4,800 per year.

4. **TERM OF OFFICE.** The term of office for the individuals to be elected to the Board in the General Election is four years. The newly elected Board members shall assume office on the second Tuesday following the election.

5. **REQUEST TO SUPERVISOR OF ELECTIONS.** The District hereby requests the Supervisor to conduct the District's General Election in November 2026, and for each subsequent General Election unless otherwise directed by the District's Manager. The District understands that it will be responsible to pay for its proportionate share of the General Election cost and agrees to pay same within a reasonable time after receipt of an invoice from the Supervisor.

6. **PUBLICATION.** The District Manager is directed to publish a notice of the qualifying period for each General Election, in a form substantially similar to **Exhibit A** attached hereto.

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

8. **EFFECTIVE DATE.** This Resolution shall become effective upon its passage.

PASSED AND ADOPTED this 20th day of May 2026.

ATTEST:

**INDIGO
COMMUNITY DEVELOPMENT
DISTRICT**

Secretary/ Assistant Secretary

Chair/ Vice Chair, Board of Supervisors

EXHIBIT A

NOTICE OF QUALIFYING PERIOD FOR CANDIDATES FOR THE BOARD OF SUPERVISORS OF THE INDIGO COMMUNITY DEVELOPMENT DISTRICT

Notice is hereby given that the qualifying period for candidates for the office of Supervisor of the Indigo Community Development District (“District”) will commence at noon on June 8, 2026, and close at noon on June 12, 2026. Candidates must qualify for the office of Supervisor with the Volusia County Supervisor of Elections located at 1588 N Woodland Blvd, DeLand, FL 32720, Phone: 386-736-5930. All candidates shall qualify for individual seats in accordance with Section 99.061, *Florida Statutes*, and must also be a “qualified elector” of the District, as defined in Section 190.003, *Florida Statutes*. A “qualified elector” is any person at least 18 years of age who is a citizen of the United States, a legal resident of the State of Florida and of the District, and who is registered to vote with the Volusia County Supervisor of Elections. Campaigns shall be conducted in accordance with Chapter 106, *Florida Statutes*.

The Indigo Community Development District has three (3) seats up for election, specifically seats 1, 3, and 5. Each seat carries a four-year term of office. Elections are nonpartisan and will be held at the same time as the general election on November 3, 2026, and in the manner prescribed by law for general elections.

For additional information, please contact the Volusia County Supervisor of Elections.

SECTION VI

RESOLUTION 2026-03

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE INDIGO COMMUNITY DEVELOPMENT DISTRICT TO DESIGNATE DATE, TIME AND PLACE OF PUBLIC HEARING AND AUTHORIZATION TO PUBLISH NOTICE OF SUCH HEARING FOR THE PURPOSE OF ADOPTING RULES OF PROCEDURE; AND PROVIDING 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 City of Daytona Beach, Volusia County, Florida; and

WHEREAS, the Board of Supervisors of the District (the “Board”) is authorized by Section 190.011(5), *Florida Statutes*, to adopt rules and orders pursuant to Chapter 120, *Florida Statutes*.

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

SECTION 1. A Public Hearing will be held to adopt the District’s Rules of Procedure on _____, 2026, at 1:00 p.m., at Fairfield by Marriott Daytona Beach Speedway/Airport, 1820 Checkered Flag Boulevard, Daytona Beach, Florida 32114.

SECTION 2. The District Secretary is directed to publish notice of the hearing in accordance with Section 120.54, *Florida Statutes*.

SECTION 3. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this 20th day of May, 2026.

ATTEST:

**INDIGO COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

Chairperson, Board of Supervisors

**RULES OF PROCEDURE
INDIGO
COMMUNITY DEVELOPMENT DISTRICT
RULE NO. _____**

EFFECTIVE AS OF _____, 2026

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Rule 1.0 General.

- (1) The Indigo Community Development District (the “**District**”) was created pursuant to the provisions of Chapter 190 of the Florida Statutes, and was established to provide for the ownership, operation, maintenance, and provision of various capital facilities and services within its jurisdiction. The purpose of these rules (the “**Rules**”) is to describe the general operations of the District.
- (2) Definitions located within any section of these Rules shall be applicable within all other sections, unless specifically stated to the contrary.
- (3) Unless specifically permitted by a written agreement with the District, the District does not accept documents filed by e-mail or facsimile transmission. Filings are only accepted during normal business hours.
- (4) A Rule of the District shall be effective upon adoption by affirmative vote of the District Board. After a Rule becomes effective, it may be repealed or amended only through the rulemaking procedures specified in these Rules. Notwithstanding, the District may immediately suspend the application of a Rule if the District determines that the Rule conflicts with Florida law. In the event that a Rule conflicts with Florida law and its application has not been suspended by the District, such Rule should be interpreted in the manner that best effectuates the intent of the Rule while also complying with Florida law. If the intent of the Rule absolutely cannot be effectuated while complying with Florida law, the Rule shall be automatically suspended.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.

Law Implemented: §§ 190.011(5), 190.011(15), Fla. Stat.

Rule 1.1 Board of Supervisors; Officers and Voting.

- (1) Board of Supervisors. The Board of Supervisors of the District (the “**Board**”) shall consist of five (5) members. Members of the Board (“**Supervisors**”) appointed by ordinance or rule or elected by landowners must be citizens of the United States of America and residents of the State of Florida. Supervisors elected or appointed by the Board to elector seats must be citizens of the United States of America, residents of the State of Florida and of the District and registered to vote with the Supervisor of Elections of the county in which the District is located and for those elected, shall also be qualified to run by the Supervisor of Elections. The Board shall exercise the powers granted to the District under Florida law.
 - (a) Supervisors shall hold office for the term specified by Section 190.006 of the Florida Statutes. If, during the term of office, any Board member(s) vacates their office, the remaining member(s) of the Board shall fill the vacancies by appointment for the remainder of the term(s). If three or more vacancies exist at the same time, a quorum, as defined herein, shall not be required to appoint replacement Board members.
 - (b) Three (3) members of the Board shall constitute a quorum for the purposes of conducting business, exercising powers and all other purposes. A Board member shall be counted toward the quorum if physically present at the meeting, regardless of whether such Board member is prohibited from, or abstains from, participating in discussion or voting on a particular item.
 - (c) Action taken by the Board shall be upon a majority vote of the members present, unless otherwise provided in the Rules or required by law. Subject to Rule 1.3(10), a Board member participating in the Board meeting by teleconference or videoconference shall be entitled to vote and take all other action as though physically present.
 - (d) Unless otherwise provided for by an act of the Board, any one Board member may attend a mediation session on behalf of the Board. Any agreement resulting from such mediation session must be approved pursuant to subsection (1)(c) of this Rule.
- (2) Officers. At the first Board meeting held after each election where the newly elected members take office, the Board shall select a Chairperson, Vice-Chairperson, Secretary, Assistant Secretary, and Treasurer.
 - (a) The Chairperson must be a member of the Board. If the Chairperson resigns from that office or ceases to be a member of the Board, the Board shall select a Chairperson. The Chairperson serves at the pleasure of the Board. The Chairperson shall be authorized to execute resolutions and contracts on the District’s behalf. The Chairperson shall convene and conduct all meetings of the Board. In the event the Chairperson is unable to attend a

meeting, the Vice-Chairperson shall convene and conduct the meeting. The Chairperson or Vice-Chairperson may delegate the responsibility of conducting the meeting to the District's manager ("**District Manager**") or District Counsel, in whole or in part.

- (b) The Vice-Chairperson shall be a member of the Board and shall have such duties and responsibilities as specifically designated by the Board from time to time. The Vice-Chairperson has the authority to execute resolutions and contracts on the District's behalf in the absence of the Chairperson. If the Vice-Chairperson resigns from office or ceases to be a member of the Board, the Board shall select a Vice-Chairperson. The Vice-Chairperson serves at the pleasure of the Board.
- (c) The Secretary of the Board serves at the pleasure of the Board and need not be a member of the Board. The Secretary shall be responsible for maintaining the minutes of Board meetings and may have other duties assigned by the Board from time to time. An employee of the District Manager may serve as Secretary. The Secretary shall be bonded by a reputable and qualified bonding company in at least the amount of one million dollars (\$1,000,000), or have in place a fidelity bond, employee theft insurance policy, or a comparable product in at least the amount of one million dollars (\$1,000,000) that names the District as an additional insured.
- (d) The Treasurer need not be a member of the Board but must be a resident of the State of Florida. The Treasurer shall perform duties described in Section 190.007(2) and (3) of the Florida Statutes, as well as those assigned by the Board from time to time. The Treasurer shall serve at the pleasure of the Board. The Treasurer shall either be bonded by a reputable and qualified bonding company in at least the amount of one million dollars (\$1,000,000), or have in place a fidelity bond, employee theft insurance policy, or a comparable product in at least the amount of one million dollars (\$1,000,000) that names the District as an additional insured.
- (e) In the event that both the Chairperson and Vice-Chairperson are absent from a Board meeting and a quorum is present, the Board may designate one of its members or a member of District staff to convene and conduct the meeting. In such circumstances, any of the Board members present are authorized to execute agreements, resolutions, and other documents approved by the Board at such meeting. In the event that the Chairperson and Vice-Chairperson are both unavailable to execute a document previously approved by the Board, the Secretary or any Assistant Secretary may execute such document.
- (f) The Board may assign additional duties to District officers from time to time, which include, but are not limited to, executing documents on behalf of the District.

- (g) The Chairperson, Vice-Chairperson, and any other person authorized by District Resolution may sign checks and warrants for the District, countersigned by the Treasurer or other persons authorized by the Board.
- (3) Committees. The Board may establish committees of the Board, either on a permanent or temporary basis, to perform specifically designated functions. Committees may include individuals who are not members of the Board. Such functions may include, but are not limited to, review of bids, proposals, and qualifications, contract negotiations, personnel matters, and budget preparation.
- (4) Record Book. The Board shall keep a permanent record book entitled “**Record of Proceedings**,” in which shall be recorded minutes of all meetings, resolutions, proceedings, certificates, and corporate acts. The Records of Proceedings shall be located at a District office and shall be available for inspection by the public.
- (5) Meetings. For each fiscal year, the Board shall establish a schedule of regular meetings, which shall be published in a newspaper of general circulation within the county or counties in which the District is located and filed with the local general-purpose governments within whose boundaries the District is located. All meetings of the Board and committees serving an advisory function shall be open to the public in accord with the provisions of Chapter 286 of the Florida Statutes.
- (6) Votes Required. No Board member who is present at any meeting of the District Board at which an official decision, ruling, or other official act is to be taken or adopted may abstain from voting in regard to any such decision, ruling, or act; and a vote shall be recorded or counted for each such Board member present, except when, with respect to any such member, there is, or appears to be, a possible conflict of interest under the provisions of s. 112.311, s. 112.313, or s. 112.3143 of the Florida Statutes.
- (7) Voting Conflict of Interest. The Board shall comply with Section 112.3143 of the Florida Statutes, so as to ensure the proper disclosure of conflicts of interest on matters coming before the Board for a vote. For the purposes of this section, “**voting conflict of interest**” shall be governed by the Florida Constitution and Chapters 112 and 190 of the Florida Statutes, as amended from time to time. Generally, a voting conflict exists when a Board member is called upon to vote on an item which would inure to the Board member’s special private gain or loss or the Board member knows would inure to the special private gain or loss of a principal by whom the Board member is retained, the parent organization or subsidiary of a corporate principal, a business associate, or a relative including only a father, mother, son, daughter, husband, wife, brother, sister, father-in-law, mother-in-law, son-in-law, and daughter-in-law.
 - (a) When a Board member knows the member has a conflict of interest on a matter coming before the Board, the member should notify the Board’s

Secretary prior to participating in any discussion with the Board on the matter. The member shall publicly announce the conflict of interest at the meeting. This announcement shall appear in the minutes.

If the Board member was elected at a landowner's election or appointed to fill a vacancy of a seat last filled at a landowner's election, the Board member may vote or abstain from voting on the matter at issue. If the Board member was elected by electors residing within the District, the Board member is prohibited from voting on the matter at issue. In the event that the Board member intends to abstain or is prohibited from voting, such Board member shall not participate in the discussion on the item subject to the vote.

The Board's Secretary shall prepare a Memorandum of Voting Conflict (Form 8B) which shall then be signed by the Board member, filed with the Board's Secretary, and provided for attachment to the minutes of the meeting within fifteen (15) days of the meeting.

- (b) If a Board member inadvertently votes on a matter and later learns he or she has a conflict on the matter, the member shall immediately notify the Board's Secretary. Within fifteen (15) days of the notification, the member shall file the appropriate Memorandum of Voting Conflict, which will be attached to the minutes of the Board meeting during which the vote on the matter occurred. The Memorandum of Voting Conflict shall immediately be provided to other Board members and shall be read publicly at the next meeting held subsequent to the filing of the Memorandum of Voting Conflict. The Board member's vote is unaffected by this filing.
- (c) It is not a conflict of interest for a Board member, the District Manager, or an employee of the District to be a stockholder, officer or employee of a landowner or of an entity affiliated with a landowner.
- (d) In the event that a Board member elected at a landowner's election or appointed to fill a vacancy of a seat last filled at a landowner's election, has a continuing conflict of interest, such Board member is permitted to file a Memorandum of Voting Conflict at any time in which it shall state the nature of the continuing conflict. Only one such continuing Memorandum of Voting Conflict shall be required to be filed for each term the Board member is in office.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.
Law Implemented: §§ 112.3143, 190.006, 190.007, 286.012, Fla. Stat.

Rule 1.2 District Offices; Public Information and Inspection of Records; Policies; Service Contract Requirements; Financial Disclosure Coordination.

- (1) District Offices. Unless otherwise designated by the Board, the official District office shall be the District Manager's office identified by the District Manager. If the District Manager's office is not located within the county in which the District is located, the Board shall designate a local records office within such county which shall at a minimum contain, but not be limited to, the following documents:
- (a) Agenda packages for prior 24 months and next meeting;
 - (b) Official minutes of meetings, including adopted resolutions of the Board;
 - (c) Names and addresses of current Board members and District Manager, unless such addresses are protected from disclosure by law;
 - (d) Adopted engineer's reports;
 - (e) Adopted assessment methodologies/reports;
 - (f) Adopted disclosure of public financing;
 - (g) Limited Offering Memorandum for each financing undertaken by the District;
 - (h) Proceedings, certificates, bonds given by all employees, and any and all corporate acts;
 - (i) District policies and rules;
 - (j) Fiscal year end audits; and
 - (k) Adopted budget for the current fiscal year.

The District Manager shall ensure that each District records office contains the documents required by Florida law.

- (2) Public Records. District public records include all documents, papers, letters, maps, books, tapes, photographs, films, sound recordings, data processing software, or other material, regardless of the physical form, characteristics, or means of transmission, made or received in connection with the transaction of official business of the District. All District public records not otherwise restricted by law may be copied or inspected at the District Manager's office during regular business hours. Certain District records can also be inspected and copied at the District's local records office during regular business hours. All written public records requests shall be directed to the Secretary who by these rules is appointed as the

District's records custodian. Regardless of the form of the request, any Board member or staff member who receives a public records request shall immediately forward or communicate such request to the Secretary for coordination of a prompt response. The Secretary, after consulting with District Counsel as to the applicability of any exceptions under the public records laws, shall be responsible for responding to the public records request. At no time can the District be required to create records or summaries of records, or prepare opinions regarding District policies, in response to a public records request.

- (3) Service Contracts. Any contract for services, regardless of cost, shall include provisions required by law that require the contractor to comply with public records laws. The District Manager shall be responsible for initially enforcing all contract provisions related to a contractor's duty to comply with public records laws.
- (4) Fees; Copies. Copies of public records shall be made available to the requesting person at a charge of \$0.15 per page for one-sided copies and \$0.20 per page for two-sided copies if not more than 8 ½ by 14 inches. For copies of public records in excess of the sizes listed in this section and for outside duplication services, the charge shall be equal to the actual cost of reproduction. Certified copies of public records shall be made available at a charge of one dollar (\$1.00) per page. If the nature or volume of records requested requires extensive use of information technology resources or extensive clerical or supervisory assistance, the District may charge, in addition to the duplication charge, a special service charge that is based on the cost the District incurs to produce the records requested. This charge may include, but is not limited to, the cost of information technology resource, employee labor, and fees charged to the District by consultants employed in fulfilling the request. In cases where the special service charge is based in whole or in part on the costs incurred by the District due to employee labor, consultant fees, or other forms of labor, those portions of the charge shall be calculated based on the lowest labor cost of the individual(s) who is/are qualified to perform the labor, taking into account the nature or volume of the public records to be inspected or copied. The charge may include the labor costs of supervisory and/or clerical staff whose assistance is required to complete the records request, in accordance with Florida law. For purposes of this Rule, the word "**extensive**" shall mean that it will take more than 15 minutes to locate, review for confidential information, copy and re-file the requested material. In cases where extensive personnel time is determined by the District to be necessary to safeguard original records being inspected, the special service charge provided for in this section shall apply. If the total fees, including but not limited to special service charges, are anticipated to exceed twenty-five dollars (\$25.00), then, prior to commencing work on the request, the District will inform the person making the public records request of the estimated cost, with the understanding that the final cost may vary from that estimate. If the person making the public records request decides to proceed with the request, payment of the estimated cost is required in advance. Should the person fail to pay the estimate, the District is under no duty to produce the requested records. After the request has been fulfilled, additional payments or credits may be

due. The District is under no duty to produce records in response to future records requests if the person making the request owes the District for past unpaid duplication charges, special service charges, or other required payments or credits.

- (5) Records Retention. The Secretary of the District shall be responsible for retaining the District's records in accordance with applicable Florida law.
- (6) Policies. The Board may adopt policies related to the conduct of its business and the provision of services either by resolution or motion.
- (7) Financial Disclosure Coordination. Unless specifically designated by Board resolution otherwise, the Secretary shall serve as the Financial Disclosure Coordinator ("**Coordinator**") for the District as required by the Florida Commission on Ethics ("**Commission**"). The Coordinator shall create, maintain and update a list of the names, e-mail addresses, physical addresses, and names of the agency of, and the office or position held by, all Supervisors and other persons required by Florida law to file a statement of financial interest due to his or her affiliation with the District ("**Reporting Individual**"). The Coordinator shall provide this list to the Commission by February 1 of each year, which list shall be current as of December 31 of the prior year. Each Supervisor and Reporting Individual shall promptly notify the Coordinator in writing if there are any changes to such person's name, e-mail address, or physical address. Each Supervisor and Reporting Individual shall promptly notify the Commission in the manner prescribed by the Commission if there are any changes to such person's e-mail address.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.

Law Implemented: §§ 112.31446(3), 112.3145(8)(a)1., 119.07, 119.0701, 190.006, Fla. Stat.

Rule 1.3 Public Meetings, Hearings, and Workshops.

- (1) Notice. Except in emergencies, or as otherwise authorized or required by statute or these Rules, at least seven (7) days', but not more than thirty (30) days' public notice shall be given of any public meeting, hearing or workshop of the Board. Public notice shall be given by publication in a newspaper of general circulation within the county or counties in which the District is located. A newspaper is deemed to be a newspaper of "**general circulation**" in the county in which the District is located if such newspaper has been in existence for two (2) years at the time of publication of the applicable notice (unless no newspaper within the county has been published for such length) and satisfies the criteria of section 50.011(1) of the Florida Statutes, or if such newspaper is a direct successor of a newspaper which has been so published, as such provisions may be amended from time to time by law. The annual meeting notice required to be published by Section 189.015 of the Florida Statutes, shall be published as provide in Chapter 50 of the Florida Statutes, and such notice published consistent therewith shall satisfy the requirement to give at least seven (7) days' public notice as required herein. Each Notice shall state, as applicable:
- (a) The date, time and place of the meeting, hearing or workshop;
 - (b) A brief description of the nature, subjects, and purposes of the meeting, hearing, or workshop;
 - (c) The District office address for the submission of requests for copies of the agenda, as well as a contact name and telephone number for verbal requests for copies of the agenda; and
 - (d) The following or substantially similar language: "Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting/hearing/workshop is asked to advise the District Office at least forty-eight (48) hours before the meeting/hearing/workshop by contacting the District Manager (904) 940-5850. If you are hearing or speech impaired, please contact the Florida Relay Service at 1 (800) 955-8770 or 1 (800) 955-8771, who can aid you in contacting the District Office."
 - (e) The following or substantially similar language: "A person who decides to appeal any decision made at the meeting/hearing/workshop with respect to any matter considered at the meeting/hearing/workshop 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 the appeal is to be based."

- (f) The following or substantially similar language: “The meeting [or hearing or workshop] may be continued in progress without additional notice to a time, date, and location stated on the record.”

The date, time, and place of each meeting, hearing, or workshop of the Board shall additionally be posted on the District’s website at least seven (7) days prior to such meeting, hearing, or workshop.

- (2) Mistake. In the event that a meeting is held under the incorrect assumption that notice required by law and these Rules has been given, the Board at its next properly noticed meeting shall cure such defect by considering the agenda items from the prior meeting individually and anew.
- (3) Agenda. The District Manager, under the guidance of District Counsel and the Chairperson or Vice-Chairperson, shall prepare an agenda of the meeting/hearing/workshop. The agenda and any meeting materials available in an electronic format, excluding any i) confidential and ii) confidential and exempt information, shall be available to the public at least seven (7) days before the meeting/hearing/workshop, except in an emergency. Meeting materials shall be defined as, and limited to, the agenda, meeting minutes, resolutions, and agreements of the District that District staff deems necessary for Board approval. Inclusion of additional materials for Board consideration other than those defined herein as “meeting materials” shall not convert such materials into “meeting materials.” For good cause, the agenda may be changed after it is first made available for distribution, and additional materials may be added or provided under separate cover at the meeting. The requirement of good cause shall be liberally construed to allow the District to efficiently conduct business and to avoid the expenses associated with special meetings.

The District may, but is not required to, use the following format in preparing its agenda for its regular meetings:

- Call to order
- Roll call
- Public comments
- Organizational matters
- Review of minutes
- Specific items of old business
- Specific items of new business
- Staff reports
 - (a) District Counsel
 - (b) District Engineer
 - (c) District Manager
 - 1. Financial Report
 - 2. Approval of Expenditures
- Supervisor’s requests and comments

Adjournment

- (4) Minutes. The Secretary shall be responsible for preparing and keeping the minutes of each meeting of the Board. Minutes shall be corrected and approved by the Board at a subsequent meeting. The Secretary may work with other staff members in preparing draft minutes for the Board's consideration.
- (5) Special Requests. Persons wishing to receive, by mail, notices or agendas of meetings, may so advise the District Manager or Secretary at the District Office. Such persons shall furnish a mailing address in writing and shall be required to pre-pay the cost of the copying and postage.
- (6) Emergency Meetings. The Chairperson, or Vice-Chairperson if the Chairperson is unavailable, upon consultation with the District Manager and District Counsel, if available, may convene an emergency meeting of the Board without first having complied with sections (1) and (3) of this Rule, to act on emergency matters that may affect the public health, safety, or welfare. Whenever possible, the District Manager shall make reasonable efforts to provide public notice and notify all Board members of an emergency meeting twenty-four (24) hours in advance. Reasonable efforts may include telephone notification. Notice of the emergency meeting must be provided both before and after the meeting on the District's website, if it has one. Whenever an emergency meeting is called, the District Manager shall be responsible for notifying at least one newspaper of general circulation within the county in which the District is located. After an emergency meeting, the Board shall publish in a newspaper of general circulation within the county in which the District is located, the time, date and place of the emergency meeting, the reasons why an emergency meeting was necessary, and a description of the action taken. Actions taken at an emergency meeting may be ratified by the Board at a regularly noticed meeting subsequently held.
- (7) Public Comment. The Board shall set aside a reasonable amount of time at each meeting for public comment and members of the public shall be permitted to provide comment on any proposition before the Board. The portion of the meeting generally reserved for public comment shall be identified in the agenda. Policies governing public comment may be adopted by the Board in accordance with Florida law.
- (8) Budget Hearing. Notice of hearing on the annual budget(s) shall be in accord with Section 190.008 of the Florida Statutes. Once adopted in accord with Section 190.008 of the Florida Statutes, the annual budget(s) may be amended from time to time by action of the Board or as otherwise provided in the resolution approving the annual budget(s). Approval of invoices by the Board in excess of the funds allocated to a particular budgeted line item shall serve to amend the budgeted line item.

- (9) Public Hearings. Notice of required public hearings shall contain the information required by applicable Florida law and by these Rules applicable to meeting notices and shall be mailed and published as required by Florida law. The District Manager shall ensure that all such notices, whether mailed or published, contain the information required by Florida law and these Rules and are mailed and published as required by Florida law. Public hearings may be held during Board meetings when the agenda includes such public hearing.
- (10) Participation by Teleconference/Videoconference. District staff may participate in Board meetings by teleconference or videoconference. Board members may also participate in Board meetings by teleconference or videoconference if in the good judgment of the Board extraordinary circumstances exist; provided however, at least three Board members must be physically present at the meeting location to establish a quorum. Such extraordinary circumstances shall be presumed when a Board member participates by teleconference or videoconference, unless a majority of the Board members physically present determines that extraordinary circumstances do not exist.
- (11) Board Authorization. The District has not adopted Robert's Rules of Order. For each agenda item, there shall be discussion permitted among the Board members during the meeting. Unless such procedure is waived by the Board, approval or disapproval of resolutions and other proposed Board actions shall be in the form of a motion by one Board member, a second by another Board member, and an affirmative vote by the majority of the Board members present. Any Board member, including the Chairperson, can make or second a motion.
- (12) Continuances. Any meeting or public hearing of the Board may be continued without re-notice or re-advertising provided that:
- (a) The Board identifies on the record at the original meeting a reasonable need for a continuance;
 - (b) The continuance is to a specified date, time, and location publicly announced at the original meeting; and
 - (c) The public notice for the original meeting states that the meeting may be continued to a date and time and states that the date, time, and location of any continuance shall be publicly announced at the original meeting and posted at the District Office immediately following the original meeting.
- (13) Attorney-Client Sessions. An Attorney-Client Session is permitted when the District's attorneys deem it necessary to meet in private with the Board to discuss pending litigation to which the District is a party before a court or administrative agency or as may be authorized by law. The District's attorney must request such session at a public meeting. Prior to holding the Attorney-Client Session, the District must give reasonable public notice of the time and date of the session and

the names of the persons anticipated to attend the session. The session must commence at an open meeting in which the Chairperson or Vice-Chairperson announces the commencement of the session, the estimated length of the session, and the names of the persons who will be attending the session. The discussion during the session is confined to settlement negotiations or strategy related to litigation expenses or as may be authorized by law. Only the Board, the District's attorneys (including outside counsel), the District Manager, and the court reporter may attend an Attorney-Client Session. During the session, no votes may be taken and no final decisions concerning settlement can be made. Upon the conclusion of the session, the public meeting is reopened, and the Chairperson or Vice-Chairperson must announce that the session has concluded. The session must be transcribed by a court-reporter and the transcript of the session filed with the District Secretary within a reasonable time after the session. The transcript shall not be available for public inspection until after the conclusion of the litigation.

- (14) Security and Firesafety Board Discussions. Portions of a meeting which relate to or would reveal a security or firesafety system plan or portion thereof made confidential and exempt by section 119.071(3)(a), Florida Statutes, are exempt from the public meeting requirements and other requirements of section 286.011, Florida Statutes, and section 24(b), Article 1 of the State Constitution. Should the Board wish to discuss such matters, members of the public shall be required to leave the meeting room during such discussion. Any records of the Board's discussion of such matters, including recordings or minutes, shall be maintained as confidential and exempt records in accordance with Florida law.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.

Law Implemented: §§ 189.069(2)(a)16, 190.006, 190.007, 190.008, 286.0105, 286.011, 286.0113, 286.0114, Fla. Stat.

Rule 1.4 Internal Controls to Prevent Fraud, Waste and Abuse

- (1) Internal Controls. The District shall establish and maintain internal controls designed to:
 - (a) Prevent and detect “**fraud**,” “**waste**” and “**abuse**” as those terms are defined in section 11.45(1),
 - (b) Florida Statutes; and
 - (c) Promote and encourage compliance with applicable laws, rules contracts, grant agreements, and best practices; and
 - (d) Support economical and efficient operations; and
 - (e) Ensure reliability of financial records and reports; and
 - (f) Safeguard assets.
- (2) Adoption. The internal controls to prevent fraud, waste and abuse shall be adopted and amended by the District in the same manner as District policies.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.

Law Implemented: § 218.33(3), Fla. Stat.

Rule 2.0 Rulemaking Proceedings.

- (1) Commencement of Proceedings. Proceedings held for adoption, amendment, or repeal of a District rule shall be conducted according to these Rules, in accordance with the requirements of Section 190.011(5) of the Florida Statutes, and Chapter 120 of the Florida Statutes, including but not limited to Section 120.81(2)(b) of the Florida Statutes. Rulemaking proceedings shall be deemed to have been initiated upon publication of a Notice of Rule Development by the District as required by Section 2 of this Rule. A “**rule**” is a District statement of general applicability that implements, interprets, or prescribes law or policy, or describes the procedure or practice requirements of the District. Nothing herein shall be construed as requiring the District to consider or adopt rules unless required by Chapter 190 of the Florida Statutes. Policies adopted by the District which do not consist of rates, fees, rentals or other monetary charges may be, but are not required to be, implemented through rulemaking proceedings.

- (2) Requirements of a Rule. All District rules as drafted shall:
 - (a) Contain only one subject;
 - (b) Include readable language, meaning it avoids i) the use of obscure words and unnecessarily long or complicated constructions, and ii) the use of unnecessary technical or specialized language that is understood only by members of particular trades or professions;
 - (c) Be indefinite such that the rule does not include a provision whereby the rule, or a portion thereof, automatically expires or is repealed on a specific date or at the end of a specified period, unless otherwise expressly authorized by law; and
 - (d) Only incorporate material by reference in compliance with Section 120.54(1)(i) of the Florida Statutes.

- (3) Statement of Estimated Regulatory Costs. Before adopting, amending, or repealing any rule, other than an emergency rule, the District may prepare a statement of estimated regulatory costs (“**SERC**”) based on the factors set forth in Section 120.541(2) of the Florida Statutes. The District shall prepare a SERC for a proposed rule if in accordance with the requirements of Section 120.541(2) of the Florida Statutes if: i) the proposed rule will have an adverse economic impact on small business; or ii) the proposed rule is likely to directly or indirectly increase regulatory costs in excess of \$200,000 in the aggregate in the state within one (1) year after implementation of the rule.

- (4) Notice of Rule Development.

- (a) Except when the intended action is the repeal of a rule, the District shall provide notice of the development of a proposed rule (“**Notice of Rule Development**”) setting forth the following:
 - (i) the subject area to be addressed by rule development;
 - (ii) A short, plain explanation of the purpose and effect of the proposed rule;
 - (iii) The grant of rulemaking authority for the proposed rule;
 - (iv) The law being implemented;
 - (v) The proposed rule number; and
 - (vi) If available, either the preliminary text of the proposed rule and any incorporated documents, or a statement of how a person may promptly obtain, without cost, a copy of any preliminary draft of such rule or documents.
- (b) The Notice of Rule Development shall be published in a newspaper of general circulation within the county or counties in which the District is located at least seven (7) days prior to the Notice of Rulemaking required by Section 5 of this Rule, and at least thirty-five (35) days prior to the intended action.

(5) Notice of Rulemaking.

- (a) Prior to the adoption, amendment, or repeal of any rule other than an emergency rule, the District shall provide notice of its intended action (the “**Notice of Rulemaking**”) setting forth the following:
 - (i) A short, plain explanation of the purpose and effect of the proposed rule;
 - (ii) The proposed rule number;
 - (iii) A summary of the proposed rule or amendment;
 - (v) The grant of rulemaking authority for the proposed rule;
 - (vi) The law being implemented or interpreted;
 - (vii) The name, e-mail address, and telephone number of the agency employee who may be contacted regarding the intended action;

- (viii) A concise summary of the District's statement of the estimated regulatory costs, if one has been prepared, based on the factors set forth in Section 120.541(2) of the Florida Statutes, that describes the regulatory impact of the rule in readable language;
 - (ix) The District's website where the statement of estimated regulatory costs can be viewed, in its entirety, if one has been prepared;
 - (x) A statement that any person who wishes to provide the District with a lower cost regulatory alternative as provided by Section 120.541(1), must do so in writing within twenty-one (21) days after publication of the notice;
 - (xi) A statement as to whether, based on the SERC or other information expressly relied upon and described by the District if no statement of regulatory costs is required, the proposed rule is expected to require legislative ratification pursuant to Section 120.541(3) of the Florida Statutes;
 - (x) The date, time, and location of the public hearing on the proposed rule;
 - (xi) The name, address, and telephone number of the District contact person who can provide information about the public hearing; and
 - (xii) A reference to both the date on which and the place where the Notice of Rule Development required by Section 4 of this Rule appeared, except when the intended action is the repeal of a rule.
- (b) The Notice of Rulemaking shall be published in a newspaper of general circulation within the county or counties in which the District is located at least seven (7) days after the Notice of Rule Development required by Section 4 of this Rule, and at least twenty-eight (28) days prior to the intended action. If the Notice of Rulemaking is not published within one-hundred eighty (180) days of the publication of the Notice of Rule Development, then the District's Board shall approve a concise statement at least seven (7) days prior to the conclusion of the one-hundred eighty (180) day timeframe identifying the reason for the delay, which may be supplemented quarterly until the District has adopted the proposed rule.

- (c) The Notice of Rulemaking shall be mailed or delivered electronically to all persons named in the proposed rule and to all persons who, at least fourteen (14) days before publication of the notice, have made requests of the District for advance notice of its rulemaking proceedings. Any person may file a written request with the District Manager to receive notice of the District's rulemaking proceedings. Such persons must furnish a mailing address or e-mail address, and may be required to pay the cost of copying and mailing as applicable.
 - (d) As of the date of publication of the Notice of Rulemaking, the Board shall make available for public inspection and shall provide, upon request and payment of the cost of copies, the proposed rule, including all material proposed to be incorporated by reference.
- (6) Modification of Rules.
- (a) Technical Changes.
 - (i) Prior to rule adoption, the District shall publish a notice of correction (“**Notice of Correction**”) if any of the information that is required to be included in the Notice of Rulemaking, including technical changes that correct citations or grammatical, typographical or similar errors that do not otherwise affect the substance of the rule, is omitted or is incorrect. A Notice of Correction cannot be used to make substantive changes to the rule text. The Notice of Correction shall be published in a newspaper of general circulation within the county or counties in which the District is located at least seven (7) days prior to the intended action.
 - (ii) After rule adoption, a technical change to a rule may be approved at any time by the District. Promptly thereafter, a Notice of Correction shall be published by the District in the manner set forth in Section 6(a)(i) of this Rule.
 - (b) Substantive Changes.
 - (i) Prior to rule adoption, the District shall publish a notice of change (“**Notice of Change**”) if there is any substantive change, other than a technical change that corrects citations or grammatical, typographical or similar errors that do not otherwise affect the substance of the rule, to a proposed rule, including any material incorporated by reference, or to a SERC. The Notice of Change must address a summary of the change and shall be published in a newspaper of general circulation within the county or counties in which the District is located at least twenty-one (21) days prior to the intended action. The Notice of Change shall also be sent to those persons set forth in Section 5(C) of this Rule that have made requests

of the District for advance notice of its rulemaking proceedings. Any substantive change must be either be:

1. Supported by the record of the public hearing held on the proposed rule;
2. In response to written materials submitted to the District; or
3. In response to an objection with the proposed rule by the District Board.

(ii) After rule adoption, a substantive change to a rule shall be effectuated by initiating rulemaking as set forth in this Rule.

(7) Withdrawal of Proposed Rules.

- (a) Prior to the adoption of a rule, the District may elect to withdraw the proposed rule in whole or in part. After a rule has become effective, the District may only amend or repeal the rule through initiating the rulemaking procedures set forth in this Rule.
- (b) Prior to the adoption of a rule, the District shall withdraw the proposed rule if the District has either failed to adopt such rule within one-hundred eighty (180) days of the publication of the Notice of Rule Development required by Section 4 of this Rule or to approve a concise statement at least seven (7) days prior to the conclusion of the one-hundred eighty (180) day timeframe identifying the reason for the delay, which may be supplemented quarterly until the District has adopted the proposed rule.
- (c) In the event of a withdrawal of a proposed rule, the District shall publish a notice (“**Notice of Rule Withdrawal**”) in a newspaper of general circulation within the county or counties in which the District is located, and shall provide notice to those persons set forth in Section 5(c) of this Rule that have made requests of the District for advance notice of its rulemaking proceedings.
- (d) Within fifteen (15) days after the end of each calendar quarter, the District shall compile and post on its website a list of each failure to publish a Notice of Rulemaking within the timeframe prescribed by Section 5(b) of this Rule, which list shall include the information set forth in Section 120.54(3)(d)(7) of the Florida Statutes. The District is only required to provide such posting in any calendar quarter(s) in which there is an actual failure to timely publish a Notice of Rulemaking, if any.

(8) Rule Development Workshops.

- (a) Whenever requested in writing by any affected person, the District must conduct a rule development workshop prior to proposing rules for adoption for the purposes of rule development or information gathering for the preparation of the SERC, unless the Chairperson explains in writing why a workshop is unnecessary. The District may initiate a rule development workshop, but is not required to do so.
- (b) If a workshop is held, the District must ensure that the person(s) responsible for preparing the rule and the SERC, if applicable, are available to explain the District's proposed rule and to respond to questions or comments regarding the rule being developed.
- (c) The notice of any workshop shall be published in a newspaper of general circulation within the county or counties in which the District is located at least fourteen (14) days prior to the workshop setting forth the following:
 - (i) The place, date, and time of the workshop;
 - (ii) The subject area that will be addressed; and
 - (iii) The District Manager's contact information.

(9) Petitions to Initiate Rulemaking.

- (a) All Petitions to Initiate Rulemaking Proceedings must contain the name, address, and telephone number of the petitioner, the specific action requested, the specific reason for adoption, amendment, or repeal, the date submitted, the text of the proposed rule, and the facts showing that the petitioner is regulated by the District or has a substantial interest in the rulemaking. District staff shall forward a copy of the petition to the District's Board within seven (7) days of its receipt.
- (b) If the petition is directed to an adopted rule, within thirty (30) days following the date of filing a petition, the District shall either i) initiate rulemaking proceedings, ii) otherwise comply with the requested action, or iii) deny the petition with a written statement of its reasons for the denial.
- (c) If the petition is directed to an unadopted rule, within thirty (30) days following the date of filing a petition, the District shall either i) initiate rulemaking, or ii) set a public hearing to consider whether the public interest is served adequately by the application of the proposed rule on a case-by-case basis, as contrasted with its formal adoption as a rule.
 - (i) If the District elects to hold a public hearing, notice of the public hearing ("**Notice of Rulemaking Petition Public Hearing**") shall be published in a newspaper of general circulation within the county

or counties in which the District is located. The public hearing shall be held by the District within thirty (30) days after publication of the Notice of Rulemaking Petition Public Hearing.

(ii) Not later than thirty (30) days following the date of the public hearing held pursuant to Section 9(c)(i) of this Rule, the District shall either i) initiate rulemaking proceedings, ii) otherwise comply with the requested action, or iii) deny the petition with a written statement of its reasons for the denial.

1. If the District decides to initiate rulemaking it shall proceed with the rulemaking process as set forth in this Rule.

2. If the District decides to not initiate rulemaking or otherwise comply with the requested action, the District shall publish a statement of its reasons for not initiating rulemaking or otherwise complying with the requested action and of any changes it will make in the scope or application of the unadopted rule (the “**Notice of Denial of Rulemaking Petition**”). The Notice of Denial of Rulemaking Petition shall be published in a newspaper of general circulation within the county or counties in which the District is located.

(d) Nothing in this Rule shall be construed as requiring the District to adopt, amend, or repeal a rule as initiated by petition.

(10) Public Hearing.

(a) The District may, or, upon the written request of any affected person received within twenty-one (21) days after the date of publication of the Notice of Rulemaking, shall, provide a public hearing for the presentation of evidence, argument, and oral statements, within the reasonable conditions and limitations imposed by the District to avoid duplication, irrelevant comments, unnecessary delay, or disruption of the proceedings. When a public hearing is held, the District shall ensure that staff is available to explain the proposed rule and to respond to questions or comments regarding the proposed rule. Written statements may be submitted by any person prior to or at the public hearing. All timely submitted written statements shall be considered by the District and made part of the rulemaking record.

(b) The District shall publish notice of the public hearing (“**Notice of Public Hearing**”) in a newspaper of general circulation within the county or counties in which the District is located, either in the text of the Notice of Rulemaking or in a separate publication at least seven (7) days before the

scheduled public hearing. The Notice of Public Hearing shall include the following information:

- (i) The date, time, and location of the public hearing; and
- (ii) The name, address, and telephone number of the District contact person who can provide information about the public hearing.

(11) Emergency Rule Adoption.

- (a) The Board may adopt an emergency rule if it finds that immediate danger to the public health, safety, or welfare exists which requires immediate action or if the Legislature authorizes the District to adopt emergency rules. The District may use any procedure which is fair under the circumstances in the adoption of an emergency rule as long as it protects the public interest as determined by the District.
- (b) At the time or prior to the adoption of an emergency rule, the District shall post on its website a notice regarding its adoption of the emergency rule (the “**Notice of Emergency Rule**”) which includes the specific facts and reasons for finding an immediate danger to the public health, safety, or welfare and its reasons for concluding that procedure used is fair under the circumstances. The Notice of Emergency Rule shall thereafter be promptly published in a newspaper of general circulation within the county or counties in which the District is located, and shall include the following information:
 - (i) The full text of the rule(s); and
 - (ii) The District’s findings of immediate danger, necessity, and procedural fairness or a citation to the grant of emergency rulemaking authority.
- (c) An emergency rule shall be effective immediately upon adoption by the District, or on a date less than twenty (20) days thereafter if specified in the emergency rule if the District finds that a later effective date is necessary because of immediate danger to the public health, safety, or welfare. An emergency rule may not be effective for a period of more than ninety (90) days after adoption and may not be renewable, unless the District has initiated rulemaking to adopt rules addressing the subject of the emergency rule and either i) a challenge to the proposed rules has been filed and remains pending or ii) the proposed rules are awaiting ratification by the Legislature, if applicable. Nothing in this paragraph prohibits the District from adopting a rule identical to the emergency rule through the non-emergency rulemaking procedures set forth in this Rule.

- (i) If an emergency rule is being renewed in accordance with Section 11(d) of this Rule, notice of the renewal of the emergency rule (the “**Notice of Renewal of Emergency Rule**”) shall be published before the expiration of the existing emergency rule. The Notice of Renewal of Emergency Rule shall be published in a newspaper of general circulation within the county or counties in which the District is located and shall include the specific facts and reasons for such renewal.
 - (ii) For emergency rules with an effective period of longer than ninety (90) days which are intended to replace an existing rule, the Rulemaking Record for the existing rule, as required by Section 13 of this Rule, shall specifically identify the emergency rule that is intended to supersede the existing rule as well as the date that the emergency rule was adopted by the District.
 - (d) The District may supersede an emergency rule in effect through the adoption of another emergency rule before the superseded rule expires. The District shall post on its website and publish a Notice of Emergency Rule, in accordance with Section 11(b) of this Rule, identifying the reason for adopting the superseding rule. The superseding rule shall not be in effect longer than the duration of the effective period of the superseded rule.
 - (e) The District may make technical changes to an emergency rule within the first seven (7) days after the rule is adopted, and such changes shall be published in a Notice of Correction as set forth in Section 6(a) of this Rule.
 - (f) The District may repeal an emergency rule before it expires by publishing a notice (“**Notice of Repeal of Emergency Rule**”) in a newspaper of general circulation within the county or counties in which the District is located. The Notice of Repeal of Emergency Rule shall include the following information:
 - (i) The full text of the emergency rule and a summary thereof;
 - (ii) The rule number; and
 - (iii) A short and plain explanation as to why the conditions specified in the Notice of Emergency Rule no longer require the emergency rule.
- (12) Negotiated Rulemaking. The District may use negotiated rulemaking in developing and adopting rules pursuant to Section 120.54(2)(d) of the Florida Statutes, except that any notices required under Section 120.54(2)(d) of the Florida Statutes, may be published in a newspaper of general circulation within the county or counties in which the District is located.

- (13) Rulemaking Record. In all rulemaking proceedings, the District shall compile and maintain a rulemaking record (“**Rulemaking Record**”) which shall be on file with the District at least twenty-one (21) days prior to the proposed adoption date of the rule. The Rulemaking Record shall include, as applicable:
- (a) A copy of the rule;
 - (b) Any material incorporated by reference in the rule;
 - (c) A detailed written statement of the facts and circumstances justifying the proposed rule;
 - (d) Any SERC for the rule, if required by Section 120.54(3)(b)1. of the Florida Statutes or otherwise prepared, and any information created or used by the District in determining whether a SERC is required;
 - (e) A statement of the extent to which the proposed rule relates to federal standards on rules on the same subject;
 - (f) The Notice of Rule Development, Notice of Rulemaking, and notice(s) of any workshops held pursuant to Section 8 of this Rule; and
 - (g) If an emergency rule is intended to supersede an existing rule, the emergency rule number and the date that the emergency rule was adopted by the District.
- (14) Petitions to Challenge Rules.
- (a) Any person substantially affected by a proposed or existing rule may seek an administrative determination of the invalidity of the rule on the ground that the rule is an invalid exercise of the District’s authority.
 - (i) A petition alleging the invalidity of a proposed rule shall be filed within twenty-one (21) days after the date of publication of Notice of Rulemaking, within ten (10) days after the final public hearing is held on the proposed rule; within twenty (20) days after the SERC or revised SERC has been prepared and made available as provided in Section 120.541(1)(d) of the Florida Statutes, if applicable; or within twenty (20) days after the date of publication of the Notice of Rule Withdrawal required by Section 7(c) of this Rule.
 - (ii) A petition alleging the invalidity of an existing rule may be filed at any time during which the rule is in effect.
 - (b) The petition seeking an administrative determination must state with particularity the provisions alleged to be invalid with sufficient explanation

of the facts or grounds for the alleged invalidity and facts sufficient to show that the person challenging a proposed or existing rule is substantially affected by it. A person who is not substantially affected by the proposed rule as initially noticed, but who is substantially affected by the rule as a result of a change, may challenge any provision of the resulting proposed rule.

- (c) The petition shall be filed with the District. Within ten (10) days after receiving the petition, or seven (7) days if the challenge relates to an emergency rule, the Chairperson shall, if the petition complies with the requirements of subsection (b) of this section, designate any member of the Board (including the Chairperson), District Manager, District Counsel, or other person as a hearing officer who shall conduct a hearing within thirty (30) days thereafter, or fourteen (14) days if the challenge relates to an emergency rule, unless the petition is withdrawn or a continuance is granted by agreement of the parties. The failure of the District to follow the applicable rulemaking procedures or requirements in this Rule shall be presumed to be material; however, the District may rebut this presumption by showing that the substantial interests of the petitioner and the fairness of the proceedings have not been impaired.
- (d) At the hearing, the petitioner and the District shall be adverse parties. Other substantially affected persons may join the proceedings as intervenors on appropriate terms which shall not unduly delay the proceedings.
- (e) Hearings held under this section shall be de novo in nature. For proposed rules, the petitioner has the burden to prove by a preponderance of the evidence that it would be substantially affected by the proposed rule, and the District has the burden to prove by a preponderance of the evidence that the proposed rule is not an invalid exercise of delegated legislative authority as to the objections raised. For existing rules, the petitioner has a burden of proving by a preponderance of the evidence that the existing rule is an invalid exercise of District authority as to the objections raised. During the hearing, the hearing officer may:
 - (i) Administer oaths and affirmations;
 - (ii) Rule upon offers of proof and receive relevant evidence;
 - (iii) Regulate the course of the hearing, including any pre-hearing matters;
 - (iv) Enter orders; and
 - (v) Make or receive offers of settlement, stipulation, and adjustment.

- (f) Within thirty (30) days after the hearing, or fourteen (14) days of the challenge relate to an emergency rule, the hearing officer shall render a decision and state the reasons therefor in writing. The hearing officer's order shall be considered final agency action. The hearing officer may declare all or part of a proposed or existing rule invalid. For a proposed rule, the proposed rule or provision thereof declared invalid shall not be adopted unless the decision of the hearing officer is reversed on appeal. In the event part of a proposed rule is declared invalid, the District may, in its sole discretion, withdraw the proposed rule in its entirety. For an existing rule, the rule or part thereof declared invalid shall become void when the time for filing an appeal expires. In the event that a proposed or existing rule has been declared invalid in whole or part, the District shall promptly publish notice of such occurrence published in a newspaper of general circulation within the county or counties in which the District is located.
- (15) Variations and Waivers. A “**variance**” means a decision by the District to grant a modification to all or part of the literal requirements of a rule to a person who is subject to the rule. A “**waiver**” means a decision by the District not to apply all or part of a rule to a person who is subject to the rule. Variations and waivers from District rules may be granted subject to the following:
- (a) Variations and waivers shall be granted when the person subject to the rule demonstrates that the purpose of the underlying statute will be or has been achieved by other means by the person, and when application of the rule would create a substantial hardship or would violate principles of fairness. For purposes of this section, “**substantial hardship**” means a demonstrated economic, technological, legal, or other type of hardship to the person requesting the variance or waiver. For purposes of this section, “**principles of fairness**” are violated when the literal application of a rule affects a particular person in a manner significantly different from the way it affects other similarly situated persons who are subject to the rule.
- (b) A person who is subject to regulation by a District rule may file a petition with the District, requesting a variance or waiver from the District's rule. Each petition shall specify:
- (i) The rule from which a variance or waiver is requested;
- (ii) The type of action requested;
- (iii) The specific facts that would justify a waiver or variance for the petitioner; and
- (iv) The reason why the variance or the waiver requested would serve the purposes of the underlying statute.

- (c) The District shall review the petition and may request only that information needed to clarify the petition or to answer new questions raised by or directly related to the petition. If the petitioner asserts that any request for additional information is not authorized by law or by rule of the District, the District shall proceed, at the petitioner's written request, to process the petition.
 - (d) The Board shall grant or deny a petition for variance or waiver and shall announce such disposition at a publicly held meeting of the Board, within ninety (90) days after receipt of the original petition, the last item of timely requested additional material, or the petitioner's written request to finish processing the petition. The District's statement granting or denying the petition shall contain a statement of the relevant facts and reasons supporting the District's action. The District shall maintain a record of the type and disposition of each petition filed.
- (16) Rates, Fees, Rentals and Other Charges. All rates, fees, rentals, or other charges shall be subject to rulemaking proceedings.

Specific Authority: §§ 190.011(5), 190.011(15), 190.035, Fla. Stat.

Law Implemented: §§ 120.54, 120.542, 120.5435, 120.56, 120.81(2), 190.011(5), 190.035(2), Fla. Stat.

Rule 3.0 Competitive Purchase.

- (1) Purpose and Scope. In order to comply with Sections 190.033(1) through (3), 287.055 and 287.017 of the Florida Statutes, the following provisions shall apply to the purchase of Professional Services, insurance, construction contracts, design-build services, goods, supplies, and materials, Contractual Services, and maintenance services.
- (2) Board Authorization. Except in cases of an Emergency Purchase, a competitive purchase governed by these Rules shall only be undertaken after authorization by the Board.
- (3) Definitions.
 - (a) **“Competitive Solicitation”** means a formal, advertised procurement process, other than an Invitation to Bid, Request for Proposals, or Invitation to Negotiate, approved by the Board to purchase commodities and/or services which affords vendors fair treatment in the competition for award of a District purchase contract.
 - (b) **“Continuing Contract”** means a contract for Professional Services entered into in accordance with Section 287.055 of the Florida Statutes, between the District and a firm, whereby the firm provides Professional Services to the District for projects in which the costs do not exceed two million dollars (\$2,000,000), for a study activity when the fee for such Professional Services to the District does not exceed two hundred thousand dollars (\$200,000), or for work of a specified nature as outlined in the contract with the District, with no time limitation except that the contract must provide a termination clause (for example, a contract for general District engineering services). Firms providing Professional Services under Continuing Contracts shall not be required to bid against one another.
 - (c) **“Contractual Service”** means the rendering by a contractor of its time and effort rather than the furnishing of specific commodities. The term applies only to those services rendered by individuals and firms who are independent contractors. Contractual Services do not include auditing services, Maintenance Services, or Professional Services as defined in Section 287.055(2)(a) of the Florida Statutes, and these Rules. Contractual Services also do not include any contract for the furnishing of labor or materials for the construction, renovation, repair, modification, or demolition of any facility, building, portion of building, utility, park, parking lot, or structure or other improvement to real property entered into pursuant to Chapter 255 of the Florida Statutes, and Rules 3.5 or 3.6.
 - (d) **“Design-Build Contract”** means a single contract with a Design-Build Firm for the design and construction of a public construction project.

- (e) **“Design-Build Firm”** means a partnership, corporation or other legal entity that:
 - (i) Is certified under Section 489.119 of the Florida Statutes, to engage in contracting through a certified or registered general contractor or a certified or registered building contractor as the qualifying agent; or
 - (ii) Is certified under Section 471.023 of the Florida Statutes, to practice or to offer to practice engineering; certified under Section 481.219 of the Florida Statutes, to practice or to offer to practice architecture; or certified under Section 481.319 of the Florida Statutes, to practice or to offer to practice landscape architecture.
- (f) **“Design Criteria Package”** means concise, performance-oriented drawings or specifications for a public construction project. The purpose of the Design Criteria Package is to furnish sufficient information to permit Design-Build Firms to prepare a bid or a response to the District’s Request for Proposals, or to permit the District to enter into a negotiated Design-Build Contract. The Design Criteria Package must specify performance-based criteria for the public construction project, including the legal description of the site, survey information concerning the site, interior space requirements, material quality standards, schematic layouts and conceptual design criteria of the project, cost or budget estimates, design and construction schedules, site development requirements, provisions for utilities, stormwater retention and disposal, and parking requirements applicable to the project. Design Criteria Packages shall require firms to submit information regarding the qualifications, availability, and past work of the firms, including the partners and members thereof.
- (g) **“Design Criteria Professional”** means a firm who holds a current certificate of registration under Chapter 481 of the Florida Statutes, to practice architecture or landscape architecture, or a firm who holds a current certificate as a registered engineer under Chapter 471 of the Florida Statutes, to practice engineering, and who is employed by or under contract to the District to provide professional architect services, landscape architect services, or engineering services in connection with the preparation of the Design Criteria Package.
- (h) **“Emergency Purchase”** means a purchase necessitated by a sudden unexpected turn of events (for example, acts of God, riot, fires, floods, hurricanes, accidents, or any circumstances or cause beyond the control of the Board in the normal conduct of its business), where the Board finds that the delay incident to competitive purchase would be detrimental to the interests of the District. This includes, but is not limited to, instances where

the time to competitively award the project will jeopardize the funding for the project, will materially increase the cost of the project, or will create an undue hardship on the public health, safety, or welfare.

- (i) **“Invitation to Bid”** is a written solicitation for sealed bids with the title, date, and hour of the public bid opening designated specifically and defining the commodity or service involved. It includes printed instructions prescribing conditions for bidding, qualification, evaluation criteria, and provides for a manual signature of an authorized representative. It may include one or more bid alternates.
- (j) **“Invitation to Negotiate”** means a written solicitation for competitive sealed replies to select one or more vendors with which to commence negotiations for the procurement of commodities or services.
- (k) **“Negotiate”** means to conduct legitimate, arm’s length discussions and conferences to reach an agreement on a term or price.
- (l) **“Professional Services”** means those services within the scope of the practice of architecture, professional engineering, landscape architecture, or registered surveying and mapping, as defined by the laws of Florida, or those services performed by any architect, professional engineer, landscape architect, or registered surveyor and mapper, in connection with the firm’s or individual’s professional employment or practice.
- (m) **“Proposal (or Reply or Response) Most Advantageous to the District”** means, as determined in the sole discretion of the Board, the proposal, reply, or response that is:
 - (i) Submitted by a person or firm capable and qualified in all respects to perform fully the contract requirements, who has the integrity and reliability to assure good faith performance;
 - (ii) The most responsive to the Request for Proposals, Invitation to Negotiate, or Competitive Solicitation as determined by the Board; and
 - (iii) For a cost to the District deemed by the Board to be reasonable.
- (n) **“Purchase”** means acquisition by sale, rent, lease, lease/purchase, or installment sale. It does not include transfer, sale, or exchange of goods, supplies, or materials between the District and any federal, state, regional or local governmental entity or political subdivision of the State of Florida.
- (o) **“Request for Proposals”** or **“RFP”** is a written solicitation for sealed proposals with the title, date, and hour of the public opening designated and

requiring the manual signature of an authorized representative. It may provide general information, applicable laws and rules, statement of work, functional or general specifications, qualifications, proposal instructions, work detail analysis, and evaluation criteria as necessary.

- (p) **“Responsive and Responsible Bidder”** means an entity or individual that has submitted a bid that conforms in all material respects to the Invitation to Bid and has the capability in all respects to fully perform the contract requirements and the integrity and reliability that will assure good faith performance. **“Responsive and Responsible Vendor”** means an entity or individual that has submitted a proposal, reply, or response that conforms in all material respects to the Request for Proposals, Invitation to Negotiate, or Competitive Solicitation and has the capability in all respects to fully perform the contract requirements and the integrity and reliability that will assure good faith performance. In determining whether an entity or individual is a Responsive and Responsible Bidder (or Vendor), the District may consider, in addition to factors described in the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, the following:
- (i) The ability and adequacy of the professional personnel employed by the entity/individual;
 - (ii) The past performance of the entity/individual for the District and in other professional employment;
 - (iii) The willingness of the entity/individual to meet time and budget requirements;
 - (iv) The geographic location of the entity’s/individual’s headquarters or office in relation to the project;
 - (v) The recent, current, and projected workloads of the entity/individual;
 - (vi) The volume of work previously awarded to the entity/individual;
 - (vii) Whether the cost components of the bid or proposal are appropriately balanced; and
 - (viii) Whether the entity/individual is a certified minority business enterprise.
- (q) **“Responsive Bid,” “Responsive Proposal,” “Responsive Reply,” and “Responsive Response”** all mean a bid, proposal, reply, or response which conforms in all material respects to the specifications and conditions in the

Invitation to Bid, Request for Proposals, Invitations to Negotiate, or Competitive Solicitation document and these Rules, and the cost components of which, if any, are appropriately balanced. A bid, proposal, reply or response is not responsive if the person or firm submitting it fails to meet any material requirement relating to the qualifications, financial stability, or licensing of the bidder.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.

Law Implemented: §§ 190.033, 255.20, 287.055, Fla. Stat.

Rule 3.1 Procedure Under the Consultants' Competitive Negotiations Act.

- (1) Scope. The following procedures are adopted for the selection of firms or individuals to provide Professional Services exceeding the thresholds herein described, for the negotiation of such contracts, and to provide for protest of actions of the Board under this Rule. As used in this Rule, “**Project**” means that fixed capital outlay study or planning activity when basic construction cost is estimated by the District to exceed the threshold amount provided in Section 287.017 of the Florida Statutes, for CATEGORY FIVE, or for a planning study activity when the fee for Professional Services is estimated by the District to exceed the threshold amount provided in Section 287.017 for CATEGORY TWO, as such categories may be amended or adjusted from time to time.

- (2) Qualifying Procedures. In order to be eligible to provide Professional Services to the District, a consultant must, at the time of receipt of the firm’s qualification submittal:
 - (a) Hold all required applicable state professional licenses in good standing;
 - (b) Hold all required applicable federal licenses in good standing, if any;
 - (c) Hold a current and active Florida corporate charter or be authorized to do business in the State of Florida in accordance with Chapter 607 of the Florida Statutes, if the consultant is a corporation; and
 - (d) Meet any qualification requirements set forth in the District’s Request for Qualifications.

Evidence of compliance with this Rule may be submitted with the qualifications, if requested by the District. In addition, evidence of compliance must be submitted any time requested by the District.

- (3) Public Announcement. Except in cases of valid public emergencies as certified by the Board, the District shall announce each occasion when Professional Services are required for a Project or a Continuing Contract by publishing a notice providing a general description of the Project, or the nature of the Continuing Contract, and the method for interested consultants to apply for consideration. The notice shall appear in at least one (1) newspaper of general circulation within the county or counties in which the District is located and in such other places as the District deems appropriate. The notice must allow at least fourteen (14) days for submittal of qualifications from the date of publication. The District may maintain lists of consultants interested in receiving such notices. These consultants are encouraged to submit annually statements of qualifications and performance data. The District shall make reasonable efforts to provide copies of any notices to such consultants, but the failure to do so shall not give such consultants any bid protest or other rights or otherwise disqualify any otherwise valid procurement process. The Board has

the right to reject any and all qualifications, and such reservation shall be included in the published notice. Consultants not receiving a contract award shall not be entitled to recover from the District any costs of qualification package preparation or submittal.

(4) Competitive Selection.

- (a) The Board shall review and evaluate the data submitted in response to the notice described in section (3) of this Rule regarding qualifications and performance ability, as well as any statements of qualifications on file. The Board shall conduct discussions with, and may require public presentation by consultants regarding their qualifications, approach to the Project, and ability to furnish the required services. The Board shall then select and list the consultants, in order of preference, deemed to be the most highly capable and qualified to perform the required Professional Services, after considering these and other appropriate criteria:
 - (i) The ability and adequacy of the professional personnel employed by each consultant;
 - (ii) Whether a consultant is a certified minority business enterprise;
 - (iii) Each consultant's past performance;
 - (iv) The willingness of each consultant to meet time and budget requirements;
 - (v) The geographic location of each consultant's headquarters, office and personnel in relation to the project;
 - (vi) The recent, current, and projected workloads of each consultant; and
 - (vii) The volume of work previously awarded to each consultant by the District.
- (b) Nothing in these Rules shall prevent the District from evaluating and eventually selecting a consultant if less than three (3) Responsive qualification packages, including packages indicating a desire not to provide Professional Services on a given Project, are received.
- (c) If the selection process is administered by any person or committee other than the full Board, the selection made will be presented to the full Board with a recommendation that competitive negotiations be instituted with the selected firms in order of preference listed.

- (d) Notice of the rankings adopted by the Board, including the rejection of some or all qualification packages, shall be provided in writing to all proposers by e-mail (with a delivery and read receipt), United States Mail, hand delivery, or overnight delivery service. The District may alternatively post the notice of intent to award on its website at the conclusion of the Board meeting where the proposals were evaluated if so provided for in the Request for Qualifications. The notice shall include the following statement: “Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules,” or wording to that effect. Protests of the District’s ranking decisions under this Rule shall be in accordance with the procedures set forth in Rule 3.11.

(5) Competitive Negotiation.

- (a) After the Board has authorized the beginning of competitive negotiations, the District may begin such negotiations with the firm listed as most qualified to perform the required Professional Services at a rate or amount of compensation which the Board determines is fair, competitive, and reasonable.
- (b) In negotiating a lump-sum or cost-plus-a-fixed-fee professional contract for more than the threshold amount provided in Section 287.017 of the Florida Statutes, for CATEGORY FOUR, the firm receiving the award shall be required to execute a truth-in-negotiation certificate stating that “wage rates and other factual unit costs supporting the compensation are accurate, complete and current at the time of contracting.” In addition, any professional service contract under which such a certificate is required, shall contain a provision that “the original contract price and any additions thereto, shall be adjusted to exclude any significant sums by which the Board determines the contract price was increased due to inaccurate, incomplete, or noncurrent wage rates and other factual unit costs.”
- (c) Should the District be unable to negotiate a satisfactory agreement with the firm determined to be the most qualified at a price deemed by the District to be fair, competitive, and reasonable, then negotiations with that firm shall be terminated and the District shall immediately begin negotiations with the second most qualified firm. If a satisfactory agreement with the second firm cannot be reached, those negotiations shall be terminated and negotiations with the third most qualified firm shall be undertaken.
- (d) Should the District be unable to negotiate a satisfactory agreement with one of the top three (3) ranked consultants, additional firms shall be selected by the District, in order of their competence and qualifications. Negotiations shall continue, beginning with the first-named firm on the list, until an agreement is reached or the list of firms is exhausted.

- (6) Contracts; Public Records. In accordance with Florida law, each contract entered into pursuant to this Rule shall include provisions required by law that require the contractor to comply with public records laws.
- (7) Continuing Contract. Nothing in this Rule shall prohibit a Continuing Contract between a consultant and the District.
- (8) Emergency Purchase. The District may make an Emergency Purchase without complying with these Rules. The fact that an Emergency Purchase has occurred or is necessary shall be noted in the minutes of the next Board meeting.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.

Law Implemented: §§ 119.0701, 190.011(3), 190.033, 287.055, Fla. Stat.

Rule 3.2 Procedure Regarding Auditor Selection.

In order to comply with the requirements of Section 218.391 of the Florida Statutes, the following procedures are outlined for selection of firms or individuals to provide Auditing Services and for the negotiation of such contracts. “**Auditing Services**” means those services within the scope of the practice of a certified public accounting firm licensed under Chapter 473 of the Florida Statutes, and qualified to conduct audits in accordance with government auditing standards as adopted by the Florida Board of Accountancy. For audits required under Chapter 190 of the Florida Statutes but not meeting the thresholds of Chapter 218 of the Florida Statutes, the District need not follow these procedures but may proceed with the selection of a firm or individual to provide Auditing Services and for the negotiation of such contracts in the manner the Board determines is in the best interests of the District.

- (1) Establishment of Auditor Selection Committee. Prior to a public announcement under section (3) of this Rule that Auditing Services are required, the Board shall establish an auditor selection committee (“**Committee**”), the primary purpose of which is to assist the Board in selecting an auditor to conduct the annual financial audit required by Section 218.39 of the Florida Statutes. The Committee shall include at least three individuals, at least one of which must also be a member of the Board. The establishment and selection of the Committee must be conducted at a publicly noticed and held meeting of the Board. The Chairperson of the Committee must be a member of the Board. An employee, a chief executive officer, or a chief financial officer of the District may not serve as a member of the Committee; provided however such individual may serve the Committee in an advisory capacity.
- (2) Establishment of Minimum Qualifications and Evaluation Criteria. Prior to a public announcement under section (3) of this Rule that Auditing Services are required, the Committee shall meet at a publicly noticed meeting to establish minimum qualifications and factors to use for the evaluation of Auditing Services to be provided by a certified public accounting firm licensed under Chapter 473 of the Florida Statutes, and qualified to conduct audits in accordance with government auditing standards as adopted by the Florida Board of Accountancy.
 - (a) Minimum Qualifications. In order to be eligible to submit a proposal, a firm must, at all relevant times including the time of receipt of the proposal by the District:
 - (i) Hold all required applicable state professional licenses in good standing;
 - (ii) Hold all required applicable federal licenses in good standing, if any;

- (iii) Hold a current and active Florida corporate charter or be authorized to do business in the State of Florida in accordance with Chapter 607 of the Florida Statutes, if the proposer is a corporation; and
- (iv) Meet any pre-qualification requirements established by the Committee and set forth in the RFP or other specifications.

If requested in the RFP or other specifications, evidence of compliance with the minimum qualifications as established by the Committee must be submitted with the proposal.

- (b) Evaluation Criteria. The factors established for the evaluation of Auditing Services by the Committee shall include, but are not limited to:
 - (i) Ability of personnel;
 - (ii) Experience;
 - (iii) Ability to furnish the required services; and
 - (iv) Such other factors as may be determined by the Committee to be applicable to its particular requirements.

The Committee may also choose to consider compensation as a factor. If the Committee establishes compensation as one of the factors, compensation shall not be the sole or predominant factor used to evaluate proposals.

- (3) Public Announcement. After identifying the factors to be used in evaluating the proposals for Auditing Services as set forth in section (2) of this Rule, the Committee shall publicly announce the opportunity to provide Auditing Services. Such public announcement shall include a brief description of the audit and how interested firms can apply for consideration and obtain the RFP. The notice shall appear in at least one (1) newspaper of general circulation within the county or counties in which the District is located. The public announcement shall allow for at least seven (7) days for the submission of proposals.
- (4) Request for Proposals. The Committee shall provide interested firms with a Request for Proposals (“RFP”). The RFP shall provide information on how proposals are to be evaluated and such other information the Committee determines is necessary for the firm to prepare a proposal. The RFP shall state the time and place for submitting proposals, which may be submitted either electronically or via hard copy as determined by the District and provided for in the RFP. For the avoidance of doubt, the Proposals shall not be required to be publicly opened at the date, time, and place provided for in the RFP relative to the submission of Proposals.

- (5) Committee's Evaluation of Proposals and Recommendation. The Committee shall meet at a publicly held meeting that is publicly noticed for a reasonable time in advance of the meeting to evaluate all qualified proposals and may, as part of the evaluation, require that each interested firm provide a public presentation where the Committee may conduct discussions with the firm, and where the firm may present information, regarding the firm's qualifications. At the public meeting, the Committee shall rank and recommend in order of preference no fewer than three firms deemed to be the most highly qualified to perform the required services after considering the factors established pursuant to subsection (2)(b) of this Rule. If fewer than three firms respond to the RFP or if no firms respond to the RFP, the Committee shall recommend such firm as it deems to be the most highly qualified. Notwithstanding the foregoing, the Committee may recommend that any and all proposals be rejected.
- (6) Board Selection of Auditor.
- (a) Where compensation was not selected as a factor used in evaluating the proposals, the Board shall negotiate with the firm ranked first and inquire of that firm as to the basis of compensation. If the Board is unable to negotiate a satisfactory agreement with the first ranked firm at a price deemed by the Board to be fair, competitive, and reasonable, then negotiations with that firm shall be terminated and the Board shall immediately begin negotiations with the second ranked firm. If a satisfactory agreement with the second ranked firm cannot be reached, those negotiations shall be terminated and negotiations with the third ranked firm shall be undertaken. The Board may reopen formal negotiations with any one of the three top-ranked firms, but it may not negotiate with more than one firm at a time. If the Board is unable to negotiate a satisfactory agreement with any of the selected firms, the Committee shall recommend additional firms in order of the firms' respective competence and qualifications. Negotiations shall continue, beginning with the first-named firm on the list, until an agreement is reached or the list of firms is exhausted.
- (b) Where compensation was selected as a factor used in evaluating the proposals, the Board shall select the highest-ranked qualified firm or document in its public records the reason for not selecting the highest-ranked qualified firm.
- (c) In negotiations with firms under this Rule, the Board may allow the District Manager, District Counsel, or other designee to conduct negotiations on its behalf.
- (d) Notwithstanding the foregoing, the Board may reject any or all proposals. The Board shall not consider any proposal, or enter into any contract for Auditing Services, unless the proposed agreed-upon compensation is

reasonable to satisfy the requirements of Section 218.39 of the Florida Statutes, and the needs of the District.

- (7) Contract. Any agreement reached under this Rule shall be evidenced by a written contract, which may take the form of an engagement letter signed and executed by both parties. The written contract shall include all provisions and conditions of the procurement of such services and shall include, at a minimum, the following:
- (a) A provision specifying the services to be provided and fees or other compensation for such services;
 - (b) A provision requiring that invoices for fees or other compensation be submitted in sufficient detail to demonstrate compliance with the terms of the contract;
 - (c) A provision setting forth deadlines for the auditor to submit a preliminary draft audit report to the District for review and to submit a final audit report no later than June 30 of the fiscal year that follows the fiscal year for which the audit is being conducted;
 - (d) A provision specifying the contract period, including renewals, and conditions under which the contract may be terminated or renewed. The maximum contract period including renewals shall be five (5) years. A renewal may be done without the use of the auditor selection procedures provided in this Rule but must be in writing.
 - (e) Provisions required by law that require the auditor to comply with public records laws.
- (8) Notice of Award. Once a negotiated agreement with a firm or individual is reached, or the Board authorizes the execution of an agreement with a firm where compensation was a factor in the evaluation of proposals, notice of the intent to award, including the rejection of some or all proposals, shall be provided in writing to all proposers by e-mail (with a delivery and read receipt), United States Mail, hand delivery, or overnight delivery service. The District may alternatively post the notice of intent to award on its website at the conclusion of the Board meeting where the proposals were evaluated if so provided for in the RFP. The notice shall include the following statement: “Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules,” or wording to that effect. Protests regarding the award of contracts under this Rule shall be as provided for in Rule 3.11. No proposer shall be entitled to recover any costs of proposal preparation or submittal from the District.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.
Law Implemented: §§ 119.0701, 218.33, 218.391, Fla. Stat.

Rule 3.3 Purchase of Insurance.

- (1) Scope. The purchases of life, health, accident, hospitalization, legal expense, or annuity insurance, or all of any kinds of such insurance for the officers and employees of the District, and for health, accident, hospitalization, and legal expenses upon a group insurance plan by the District, shall be governed by this Rule. This Rule does not apply to the purchase of any other type of insurance by the District, including but not limited to liability insurance, property insurance, and directors and officers insurance. Nothing in this Rule shall require the District to purchase insurance.
- (2) Procedure. For a purchase of insurance within the scope of these Rules, the following procedure shall be followed:
 - (a) The Board shall cause to be prepared a Notice of Invitation to Bid.
 - (b) Notice of the Invitation to Bid shall be advertised at least once in a newspaper of general circulation within the county or counties in which the District is located. The notice shall allow at least fourteen (14) days for submittal of bids.
 - (c) The District may maintain a list of persons interested in receiving notices of Invitations to Bid. The District shall make reasonable efforts to provide copies of any notices to such persons, but the failure to do so shall not give such consultants any bid protest or other rights or otherwise disqualify any otherwise valid procurement process.
 - (d) Bids shall be opened at the time and place noted in the Invitation to Bid.
 - (e) If only one (1) response to an Invitation is received, the District may proceed with the purchase. If no response to an Invitation to Bid is received, the District may take whatever steps are reasonably necessary in order to proceed with the purchase.
 - (f) The Board has the right to reject any and all bids and such reservations shall be included in all solicitations and advertisements.
 - (g) Simultaneously with the review of the submitted bids, the District may undertake negotiations with those companies that have submitted reasonable and timely bids and, in the opinion of the District, are fully qualified and capable of meeting all services and requirements. Bid responses shall be evaluated in accordance with the specifications and criteria contained in the Invitation to Bid; in addition, the total cost to the District, the cost, if any, to the District officers, employees, or their dependents, the geographic location of the company's headquarters and offices in relation to the District, and the ability of the company to guarantee

premium stability may be considered. A contract to purchase insurance shall be awarded to that company whose response to the Invitation to Bid best meets the overall needs of the District, its officers, employees, and/or dependents.

- (h) Notice of the intent to award, including rejection of some or all bids, shall be provided in writing to all proposers by e-mail (with a delivery and read receipt), United States Mail, hand delivery, or overnight delivery service. The District may alternatively post the notice of intent to award on its website at the conclusion of the Board meeting where the proposals were evaluated if so provided for in the Invitation to Bid. The notice shall include the following statement: “Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules,” or wording to that effect. Protests of the District’s procurement of insurance under this Rule shall be in accordance with the procedures set forth in Rule 3.11.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.

Law Implemented: § 112.08, Fla. Stat.

Rule 3.4 Pre-qualification

- (1) Scope. In its discretion, the District may undertake a pre-qualification process in accordance with this Rule for vendors to provide construction services, goods, supplies, and materials, Contractual Services, and maintenance services.
- (2) Procedure. When the District seeks to pre-qualify vendors, the following procedures shall apply:
 - (a) The Board shall cause to be prepared a Request for Qualifications.
 - (b) For construction services exceeding the thresholds described in Section 255.20 of the Florida Statutes, the Board must advertise the proposed pre-qualification criteria and procedures and allow at least seven (7) days' notice of the public hearing for comments on such pre-qualification criteria and procedures. At such public hearing, potential vendors may object to such pre-qualification criteria and procedures. Following such public hearing, the Board shall formally adopt pre-qualification criteria and procedures prior to the advertisement of the Request for Qualifications for construction services.
 - (c) The Request for Qualifications shall be advertised at least once in a newspaper of general circulation within the county or counties in which the project is located. The notice shall allow at least seven (7) days for submittal of qualifications for goods, supplies and materials, Contractual Services, maintenance services, and construction services under two hundred fifty thousand dollars (\$250,000). The notice shall allow at least twenty-one (21) days for submittal of qualifications for construction services estimated to cost over two hundred fifty thousand dollars (\$250,000) and thirty (30) days for construction services estimated to cost over five hundred thousand dollars (\$500,000).
 - (d) The District may maintain lists of persons interested in receiving notices of Requests for Qualifications. The District shall make a good faith effort to provide written notice, by e-mail, United States Mail, hand delivery, to persons who provide their name and address to the District Manager for inclusion on the list. However, failure of a person to receive the notice shall not invalidate any pre-qualification determination or contract awarded in accordance with these Rules and shall not be a basis for a protest of any pre-qualification determination or contract award.
 - (e) If the District has pre-qualified vendors for a particular category of purchase, at the option of the District, only those persons who have been pre-qualified will be eligible to submit bids, proposals, replies or responses in response to the applicable Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation.

- (f) In order to be eligible to submit qualifications, a firm or individual must, at the time of receipt of the qualifications:
 - (i) Hold all required applicable state professional licenses in good standing;
 - (ii) Hold all required applicable federal licenses in good standing, if any;
 - (iii) Hold a current and active Florida corporate charter or be authorized to do business in the State of Florida in accordance with Chapter 607 of the Florida Statutes, if the vendor is a corporation; and
 - (iv) Meet any special pre-qualification requirements set forth in the Request for Qualifications.

Evidence of compliance with these Rules must be submitted with the qualifications if required by the District. Failure to submit evidence of compliance when required may be grounds for rejection of the qualifications.

- (g) Qualifications shall be presented to the Board, or a committee appointed by the Board, for evaluation in accordance with the Request for Qualifications and this Rule. Minor variations in the qualifications may be waived by the Board. A variation is minor if waiver of the variation does not create a competitive advantage or disadvantage of a material nature.
- (h) All vendors determined by the District to meet the pre-qualification requirements shall be pre-qualified. To assure full understanding of the responsiveness to the requirements contained in a Request for Qualifications, discussions may be conducted with qualified vendors. Vendors shall be accorded fair treatment prior to the submittal date with respect to any opportunity for discussion and revision of qualifications. For construction services, any contractor pre-qualified and considered eligible by the Department of Transportation to bid to perform the type of work the project entails shall be presumed to be qualified to perform the project.
- (i) The Board shall have the right to reject all qualifications if there are not enough to be competitive or if rejection is determined to be in the best interest of the District. No vendor shall be entitled to recover any costs of qualification preparation or submittal from the District.
- (j) If the selection process is administered by any person or committee other than the full Board, the selection made will be presented to the full Board with a recommendation that competitive negotiations be instituted with the selected firms in order of preference listed.

- (k) Notice of intent to pre-qualify, including rejection of some or all qualifications, shall be provided in writing to all proposers by e-mail (with a delivery and read receipt), United States Mail, hand delivery, or overnight delivery service. The District may alternatively post the notice of intent to award on its website at the conclusion of the Board meeting where the proposals were evaluated if so provided for in the Request for Qualifications. The notice shall include the following statement: “Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules,” or wording to that effect. Protests of the District’s pre-qualification decisions under this Rule shall be in accordance with the procedures set forth in Rule 3.11; provided however, protests related to the pre-qualification criteria and procedures for construction services shall be resolved in accordance with section (2)(b) of this Rule and Section 255.20(1)(b) of the Florida Statutes.

(2) Suspension, Revocation, or Denial of Qualification

- (a) The District, for good cause, may deny, suspend, or revoke a prequalified vendor’s pre-qualified status. A suspension, revocation, or denial for good cause shall prohibit the vendor from bidding on any District construction contract for which qualification is required, shall constitute a determination of non-responsibility to bid on any other District construction or maintenance contract, and shall prohibit the vendor from acting as a material supplier or subcontractor on any District contract or project during the period of suspension, revocation, or denial. Good cause shall include the following:
 - (i) One of the circumstances specified under Section 337.16(2), Fla. Stat., has occurred.
 - (ii) Affiliated contractors submitted more than one proposal for the same work. In this event the pre-qualified status of all of the affiliated bidders will be revoked, suspended, or denied. All bids of affiliated bidders will be rejected.
 - (iii) The vendor made or submitted false, deceptive, or fraudulent statements, certifications, or materials in any claim for payment or any information required by any District contract.
 - (iv) The vendor or its affiliate defaulted on any contract or a contract surety assumed control of financial responsibility for any contract of the vendor.
 - (v) The vendor’s qualification to bid is suspended, revoked, or denied by any other public or semi-public entity, or the vendor has been the

subject of a civil enforcement proceeding or settlement involving a public or semi-public entity.

- (vi) The vendor failed to comply with contract or warranty requirements or failed to follow District direction in the performance of a contract.
- (vii) The vendor failed to timely furnish all contract documents required by the contract specifications, special provisions, or by any state or federal statutes or regulations. If the vendor fails to furnish any of the subject contract documents by the expiration of the period of suspension, revocation, or denial set forth above, the vendor's pre-qualified status shall remain suspended, revoked, or denied until the documents are furnished.
- (viii) The vendor failed to notify the District within 10 days of the vendor, or any of its affiliates, being declared in default or otherwise not completing work on a contract or being suspended from qualification to bid or denied qualification to bid by any other public or semi-public agency.
- (ix) The vendor did not pay its subcontractors or suppliers in a timely manner or in compliance with contract documents.
- (x) The vendor has demonstrated instances of poor or unsatisfactory performance, deficient management resulting in project delay, poor quality workmanship, a history of payment of liquidated damages, untimely completion of projects, uncooperative attitude, contract litigation, inflated claims or defaults.
- (xi) An affiliate of the vendor has previously been determined by the District to be non-responsible, and the specified period of suspension, revocation, denial, or non-responsibility remains in effect.
- (xii) The vendor or affiliate(s) has been convicted of a contract crime.
 - 1. The term "**contract crime**" means any violation of state or federal antitrust laws with respect to a public contract or any violation of any state or federal law involving fraud, bribery, collusion, conspiracy, or material misrepresentation with respect to a public contract.
 - 2. The term "**convicted**" or "**conviction**" means a finding of guilt or a conviction of a contract crime, with or without an adjudication of guilt, in any federal or state trial court of

record as a result of a jury verdict, nonjury trial, or entry of a plea of guilty or nolo contendere.

- (b) A denial, suspension, or revocation shall prohibit the vendor from being a subcontractor on District work during the period of denial, suspension, or revocation, except when a prime contractor's bid has used prices of a subcontractor who becomes disqualified after the bid, but before the request for authorization to sublet is presented.
- (c) The District shall inform the vendor in writing of its intent to deny, suspend, or revoke its pre-qualified status and inform the vendor of its right to a hearing, the procedure which must be followed, and the applicable time limits. If a hearing is requested within 10 days after the receipt of the notice of intent, the hearing shall be held within 30 days after receipt by the District of the request for the hearing. The decision shall be issued within 15 days after the hearing.
- (d) Such suspension or revocation shall not affect the vendor's obligations under any preexisting contract.
- (e) In the case of contract crimes, the vendor's pre-qualified status under this Rule shall be revoked indefinitely. For all violations of Rule 3.4(3)(a) other than for the vendor's conviction for contract crimes, the revocation, denial, or suspension of a vendor's pre-qualified status under this Rule shall be for a specific period of time based on the seriousness of the deficiency.

Examples of factors affecting the seriousness of a deficiency are:

- (i) Impacts on project schedule, cost, or quality of work;
- (ii) Unsafe conditions allowed to exist;
- (iii) Complaints from the public;
- (iv) Delay or interference with the bidding process;
- (v) The potential for repetition;
- (vi) Integrity of the public contracting process;
- (vii) Effect on the health, safety, and welfare of the public.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.
Law Implemented: §§ 190.033, 255.0525, 255.20, Fla. Stat.

Rule 3.5 Construction Contracts, Not Design-Build.

- (1) Scope. All contracts for the construction or improvement of any building, structure, or other public construction works authorized by Chapter 190 of the Florida Statutes, the costs of which are estimated by the District in accordance with generally accepted cost accounting principles to be in excess of the threshold amount for applicability of Section 255.20 of the Florida Statutes, as that amount may be indexed or amended from time to time, shall be let under the terms of these Rules and the procedures of Section 255.20 of the Florida Statutes, as the same may be amended from time to time. A project shall not be divided solely to avoid the threshold bidding requirements.
- (2) Procedure. When a purchase of construction services is within the scope of this Rule, the following procedures shall apply:
 - (a) The Board shall cause to be prepared an Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation.
 - (b) Notice of the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation shall be advertised at least once in a newspaper of general circulation within the county or counties in which the District is located. The notice shall also include the amount of the bid bond, if one is required. The notice shall allow at least twenty-one (21) days for submittal of sealed bids, proposals, replies, or responses, unless the Board, for good cause, determines a shorter period of time is appropriate. Any project projected to cost more than five hundred thousand dollars (\$500,000) must be noticed at least thirty (30) days prior to the date for submittal of bids, proposals, replies, or responses. If the Board has previously pre-qualified contractors pursuant to Rule 3.4 and determined that only the contractors that have been pre-qualified will be permitted to submit bids, proposals, replies, and responses, the Notice of Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation need not be published. Instead, the Notice of Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation shall be sent to the pre-qualified contractors by e-mail (with a delivery and read receipt), United States Mail, hand delivery, or overnight delivery service.
 - (c) The District may maintain lists of persons interested in receiving notices of Invitations to Bid, Requests for Proposals, Invitations to Negotiate, and Competitive Solicitations. The District shall make a good faith effort to provide written notice, by e-mail, United States Mail, hand delivery, or to persons who provide their name and address to the District Manager for inclusion on the list. However, failure of a person to receive the notice shall not invalidate any contract awarded in accordance with this Rule and shall not be a basis for a protest of any contract award.

- (d) If the District has pre-qualified providers of construction services, then, at the option of the District, only those persons who have been pre-qualified will be eligible to submit bids, proposals, replies, or responses to Invitations to Bid, Requests for Proposals, Invitations to Negotiate, and Competitive Solicitations.
- (e) In order to be eligible to submit a bid, proposal, reply, or response, a firm or individual must, at the time of receipt of the bids, proposals, replies, or responses:
 - (i) Hold all required applicable state professional licenses in good standing;
 - (ii) Hold all required applicable federal licenses in good standing, if any;
 - (iii) Hold a current and active Florida corporate charter or be authorized to do business in the State of Florida in accordance with Chapter 607 of the Florida Statutes, if the bidder is a corporation; and
 - (iv) Meet any special pre-qualification requirements set forth in the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation.

Any contractor that has been found guilty by a court of any violation of federal labor or employment tax laws regarding subjects including but not limited to, reemployment assistance, safety, tax withholding, worker's compensation, unemployment tax, social security and Medicare tax, wage or hour, or prevailing rate laws within the past 5 years may be considered ineligible by the District to submit a bid, response, or proposal for a District project.

Evidence of compliance with these Rules must be submitted with the bid, proposal, reply, or response, if required by the District. Failure to submit evidence of compliance when required may be grounds for rejection of the bid, proposal, reply, or response.

- (f) Bids, proposals, replies, and responses, or the portions of which that include the price, shall be publicly opened at a meeting noticed in accordance with Rule 1.3, and at which at least one district representative is present. The name of each bidder and the price submitted in the bid shall be announced at such meeting and shall be made available upon request. Minutes should be taken at the meeting and maintained by the District. Bids, proposals, replies, and responses shall be evaluated in accordance with the respective Invitation to Bid, Request for Proposals, Invitation to Negotiate, or

Competitive Solicitation and these Rules. Minor variations in the bids, proposals, replies, or responses may be waived by the Board. A variation is minor if waiver of the variation does not create a competitive advantage or disadvantage of a material nature. Mistakes in arithmetic extension of pricing may be corrected by the Board. Bids and proposals may not be modified or supplemented after opening; provided however, additional information may be requested and/or provided to evidence compliance, make non-material modifications, clarifications, or supplementations, and as otherwise permitted by Florida law.

- (g) The lowest Responsive Bid submitted by a Responsive and Responsible Bidder in response to an Invitation to Bid shall be accepted. In relation to a Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, the Board shall select the Responsive Proposal, Reply, or Response submitted by a Responsive and Responsible Vendor which is most advantageous to the District. To assure full understanding of the responsiveness to the solicitation requirements contained in a Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, discussions may be conducted with qualified vendors. Vendors shall be accorded fair treatment prior to the submittal date with respect to any opportunity for discussion, preparation, and revision of bids, proposals, replies, and responses.
- (h) The Board shall have the right to reject all bids, proposals, replies, or responses because they exceed the amount of funds budgeted for the purchase, if there are not enough to be competitive, or if rejection is determined to be in the best interest of the District. No contractor shall be entitled to recover any costs of bid, proposal, response, or reply preparation or submittal from the District.
- (i) The Board may require potential contractors to furnish bid bonds, performance bonds, and/or other bonds with a responsible surety to be approved by the Board.
- (j) If less than three (3) Responsive Bids, Proposals, Replies, or Responses are received, the District may purchase construction services or may reject the bids, proposals, replies, or responses for a lack of competitiveness. If no Responsive Bid, Proposal, Reply, or Response is received, the District may proceed with the procurement of construction services, in the manner the Board determines is in the best interests of the District, which may include but is not limited to a direct purchase of the construction services without further competitive selection processes.
- (k) If the selection process is administered by any person or committee other than the full Board, the selection made will be presented to the full Board

with a recommendation that competitive negotiations be instituted with the selected firms in order of preference listed.

- (1) Notice of intent to award, including rejection of some or all bids, proposals, replies, or responses, shall be provided in writing to all proposers by e-mail (with a delivery and read receipt), United States Mail, hand delivery, or overnight delivery service. The District may alternatively post the notice of intent to award on its website at the conclusion of the Board meeting where the proposals were evaluated if so provided for in the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation. The notice shall include the following statement: “Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules,” or wording to that effect. Protests of the District’s purchase of construction services under this Rule shall be in accordance with the procedures set forth in Rule 3.11.
- (3) Sole Source; Government. Construction services that are only available from a single source are exempt from this Rule. Construction services provided by governmental agencies are exempt from this Rule. This Rule shall not apply to the purchase of construction services, which may include goods, supplies, or materials, that are purchased under a federal, state, or local government contract that has been competitively procured by such federal, state, or local government in a manner consistent with the material procurement requirements of these Rules. A contract for construction services is exempt from this Rule if state or federal law prescribes with whom the District must contract or if the rate of payment is established during the appropriation process.
- (4) Contracts; Public Records. In accordance with Florida law, each contract entered into pursuant to this Rule shall include provisions required by law that require the contractor to comply with public records laws.
- (5) Emergency Purchases. The District may make an Emergency Purchase without complying with these rules. The fact that an Emergency Purchase has occurred or is necessary shall be noted in the minutes of the next Board Meeting.
- (6) Exceptions. This Rule is inapplicable when:
 - (a) The project is undertaken as repair or maintenance of an existing public facility;
 - (b) The funding source of the project will be diminished or lost because the time required to competitively award the project after the funds become available exceeds the time within which the funding source must be spent;
 - (c) The District has competitively awarded a project and the contractor has abandoned the project or the District has terminated the contract; or

- (d) The District, after public notice, conducts a public meeting under Section 286.011 of the Florida Statutes, and finds by a majority vote of the Board that it is in the public's best interest to perform the project using its own services, employees, and equipment.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.

Law Implemented: §§ 119.0701, 189.053, 190.033, 255.0518, 255.0525, 255.20, 287.055, Fla. Stat.

Rule 3.6 Construction Contracts, Design-Build.

- (1) Scope. The District may utilize Design-Build Contracts for any public construction project for which the Board determines that use of such contract is in the best interest of the District. When letting a Design-Build Contract, the District shall use the following procedure:
- (2) Procedure.
 - (a) The District shall utilize a Design Criteria Professional meeting the requirements of Section 287.055(2)(k) of the Florida Statutes, when developing a Design Criteria Package, evaluating the proposals and qualifications submitted by Design-Build Firms, and determining compliance of the project construction with the Design Criteria Package. The Design Criteria Professional may be an employee of the District, may be the District Engineer selected by the District pursuant to Section 287.055 of the Florida Statutes, or may be retained pursuant to Rule 3.1. The Design Criteria Professional is not eligible to render services under a Design-Build Contract executed pursuant to the Design Criteria Package.
 - (b) A Design Criteria Package for the construction project shall be prepared and sealed by the Design Criteria Professional. If the project utilizes existing plans, the Design Criteria Professional shall create a Design Criteria Package by supplementing the plans with project specific requirements, if any.
 - (c) The Board may either choose to award the Design-Build Contract pursuant to the competitive proposal selection process set forth in Section 287.055(9) of the Florida Statutes, or pursuant to the qualifications-based selection process pursuant to Rule 3.1.
 - (i) Qualifications-Based Selection. If the process set forth in Rule 3.1 is utilized, subsequent to competitive negotiations, a guaranteed maximum price and guaranteed completion date shall be established.
 - (ii) Competitive Proposal-Based Selection. If the competitive proposal selection process is utilized, the Board, in consultation with the Design Criteria Professional, shall establish the criteria, standards and procedures for the evaluation of Design-Build Proposals based on price, technical, and design aspects of the project, weighted for the project. After a Design Criteria Package and the standards and procedures for evaluation of proposals have been developed, competitive proposals from qualified firms shall be solicited pursuant to the design criteria by the following procedure:

1. A Request for Proposals shall be advertised at least once in a newspaper of general circulation within the county in which the project is located. The notice shall allow at least twenty-one (21) days for submittal of sealed proposals, unless the Board, for good cause, determines a shorter period of time is appropriate. Any project projected to cost more than five hundred thousand dollars (\$500,000) must be noticed at least thirty (30) days prior to the date for submittal of proposals.
2. The District may maintain lists of persons interested in receiving notices of Requests for Proposals. The District shall make a good faith effort to provide written notice, by e-mail, United States Mail, hand delivery, to persons who provide their name and address to the District Manager for inclusion on the list. However, failure of a person to receive the notice shall not invalidate any contract awarded in accordance with this Rule and shall not be a basis for a protest of any contract award.
3. In order to be eligible to submit a proposal, a firm must, at the time of receipt of the proposals:
 - a. Hold the required applicable state professional licenses in good standing, as defined by Section 287.055(2)(h) of the Florida Statutes;
 - b. Hold all required applicable federal licenses in good standing, if any;
 - c. Hold a current and active Florida corporate charter or be authorized to do business in the State of Florida in accordance with Chapter 607 of the Florida Statutes, if the proposer is a corporation;
 - d. Meet any special pre-qualification requirements set forth in the Request for Proposals and Design Criteria Package.

Any contractor that has been found guilty by a court of any violation of federal labor or employment tax laws regarding subjects including but not limited to reemployment assistance, safety, tax withholding, worker's compensation, unemployment tax, social security and Medicare tax, wage or hour, or prevailing rate laws within the past 5 years may

be considered ineligible by the District to submit a bid, response, or proposal for a District project.

Evidence of compliance with these Rules must be submitted with the proposal if required by the District. Failure to submit evidence of compliance when required may be grounds for rejection of the proposal.

4. The proposals, or the portions of which that include the price, shall be publicly opened at a meeting noticed in accordance with Rule 1.3, and at which at least one district representative is present. The name of each bidder and the price submitted in the bid shall be announced at such meeting and shall be made available upon request. Minutes should be taken at the meeting and maintained by the District. In consultation with the Design Criteria Professional, the Board shall evaluate the proposals received based on evaluation criteria and procedures established prior to the solicitation of proposals, including but not limited to qualifications, availability, and past work of the firms and the partners and members thereof. The Board shall then select no fewer than three (3) Design-Build Firms as the most qualified.
5. The Board shall have the right to reject all proposals if the proposals are too high, or rejection is determined to be in the best interest of the District. No vendor shall be entitled to recover any costs of proposal preparation or submittal from the District.
6. If less than three (3) Responsive Proposals are received, the District may purchase design-build services or may reject the proposals for lack of competitiveness. If no Responsive Proposals are received, the District may proceed with the procurement of design-build services in the manner the Board determines is in the best interests of the District, which may include but is not limited to a direct purchase of the design-build services without further competitive selection processes.
7. Notice of the rankings adopted by the Board, including the rejection of some or all proposals, shall be provided in writing to all proposers by e-mail (with a delivery and read receipt), United States Mail, hand delivery, or overnight delivery service. The District may alternatively post the notice of intent to award on its website at the conclusion of

the Board meeting where the proposals were evaluated if so provided for in the Design Criteria Package. The notice shall include the following statement: "Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules," or wording to that effect. Protests of the District's rankings under this Rule shall be in accordance with the procedures set forth in Rule 3.11.

8. The Board shall negotiate a contract with the firm ranking the highest based on the evaluation standards and shall establish a price which the Board determines is fair, competitive and reasonable. Should the Board be unable to negotiate a satisfactory contract with the firm considered to be the most qualified at a price considered by the Board to be fair, competitive, and reasonable, negotiations with that firm must be terminated. The Board shall then undertake negotiations with the second most qualified firm, based on the ranking by the evaluation standards. Should the Board be unable to negotiate a satisfactory contract with the firm considered to be the second most qualified at a price considered by the Board to be fair, competitive, and reasonable, negotiations with that firm must be terminated. The Board shall then undertake negotiations with the third most qualified firm. Should the Board be unable to negotiate a satisfactory contract with the firm considered to be the third most qualified at a price considered by the Board to be fair, competitive, and reasonable, negotiations with that firm must be terminated. Should the Board be unable to negotiate a satisfactory contract with any of the selected firms, the Board shall select additional firms in order of their rankings based on the evaluation standards and continue negotiations until an agreement is reached or the list of firms is exhausted.
9. After the Board contracts with a firm, the firm shall bring to the Board for approval, detailed working drawings of the project.
10. The Design Criteria Professional shall evaluate the compliance of the detailed working drawings and project construction with the Design Criteria Package and shall provide the Board with a report of the same.

- (3) Contracts; Public Records. In accordance with Florida law, each contract entered into pursuant to this Rule shall include provisions required by law that require the contractor to comply with public records laws.

- (4) Emergency Purchase. The Board may, in case of public emergency, declare an emergency and immediately proceed with negotiations with the best qualified Design-Build Firm available at the time. The fact that an Emergency Purchase has occurred shall be noted in the minutes of the next Board meeting.
- (5) Exceptions. This Rule is inapplicable when:
- (a) The project is undertaken as repair or maintenance of an existing public facility;
 - (b) The funding source of the project will be diminished or lost because the time required to competitively award the project after the funds become available exceeds the time within which the funding source must be spent;
 - (c) The District has competitively awarded a project and the contractor has abandoned the project or the District has terminated the contractor; or
 - (d) The District, after public notice, conducts a public meeting under Section 286.011 of the Florida Statutes, and finds by a majority vote of the Board that it is in the public's best interest to perform the project using its own services, employees, and equipment.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.

Law Implemented: §§ 119.0701, 189.053, 190.033, 255.0518, 255.0525, 255.20, 287.055, Fla. Stat.

Rule 3.7 Payment and Performance Bonds.

- (1) Scope. This Rule shall apply to contracts for the construction of a public building, for the prosecution and completion of a public work, or for repairs upon a public building or public work and shall be construed in addition to terms prescribed by any other Rule that may also apply to such contracts.

- (2) Required Bond. Upon entering into a contract for any of the services described in section (1) of this Rule in excess of \$200,000, the Board shall require that the contractor, before commencing the work, execute and record a payment and performance bond, or other acceptable surety, in an amount equal to the contract price. Notwithstanding the terms of the contract or any other law, the District may not make payment to the contractor until the contractor has provided to the District a certified copy of the recorded bond.

- (3) Discretionary Bond. At the discretion of the Board, upon entering into a contract for any of the services described in section (1) of this Rule for an amount not exceeding \$200,000, the contractor may be exempted from executing a payment and performance bond.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.

Law Implemented: § 255.05, Fla. Stat.

Rule 3.8 Goods, Supplies, and Materials.

- (1) Purpose and Scope. All purchases of goods, supplies, or materials exceeding the amount provided in Section 287.017 of the Florida Statutes, for CATEGORY FOUR, shall be purchased under the terms of this Rule. Contracts for purchases of “**goods, supplies, and materials**” do not include printing, insurance, advertising, or legal notices. A contract involving goods, supplies, or materials plus maintenance services may, in the discretion of the Board, be treated as a contract for maintenance services. However, a purchase shall not be divided solely in order to avoid the threshold bidding requirements.
- (2) Procedure. When a purchase of goods, supplies, or materials is within the scope of this Rule, the following procedures shall apply:
 - (a) The Board shall cause to be prepared an Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation.
 - (b) Notice of the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation shall be advertised at least once in a newspaper of general circulation within the District and within the county or counties in which the District is located. The notice shall also include the amount of the bid bond, if one is required. The notice shall allow at least seven (7) days for submittal of bids, proposals, replies, or responses.
 - (c) The District may maintain lists of persons interested in receiving notices of Invitations to Bid, Requests for Proposals, Invitations to Negotiate, or Competitive Solicitations. The District shall make a good faith effort to provide written notice, by e-mail, United States Mail, hand delivery, to persons who provide their name and address to the District Manager for inclusion on the list. However, failure of a person to receive the notice shall not invalidate any contract awarded in accordance with this Rule and shall not be a basis for a protest of any contract award.
 - (d) If the District has pre-qualified suppliers of goods, supplies, and materials, then, at the option of the District, only those persons who have been pre-qualified will be eligible to submit bids, proposals, replies, or responses.
 - (e) In order to be eligible to submit a bid, proposal, reply, or response, a firm or individual must, at the time of receipt of the bids, proposals, replies, or responses:
 - (i) Hold all required applicable state professional licenses in good standing;
 - (ii) Hold all required applicable federal licenses in good standing, if any;

- (iii) Hold a current and active Florida corporate charter or be authorized to do business in the State of Florida in accordance with Chapter 607 of the Florida Statutes, if the vendor is a corporation; and
- (iv) Meet any special pre-qualification requirements set forth in the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation.

Evidence of compliance with these Rules must be submitted with the bid, proposal, reply or response if required by the District. Failure to submit evidence of compliance when required may be grounds for rejection of the bid, proposal, reply, or response.

Any firm or individual whose principal place of business is outside the State of Florida must also submit a written opinion of an attorney at law licensed to practice law in that foreign state, as to the preferences, if any or none, granted by the law of that foreign state to business entities whose principal places of business are in that foreign state, in the letting of any or all public contracts. Failure to submit such a written opinion or submission of a false or misleading written opinion may be grounds for rejection of the bid, proposal, reply, or response.

- (f) Bids, proposals, replies, and responses shall be publicly opened at the time and place noted on the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation. Bids, proposals, replies, and responses shall be evaluated in accordance with the respective Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, and this Rule. Minor variations in the bids, proposals, replies, or responses may be waived by the Board. A variation is minor if waiver of the variation does not create a competitive advantage or disadvantage of a material nature. Mistakes in arithmetic extension of pricing may be corrected by the Board. Bids and proposals may not be modified or supplemented after opening; provided however, additional information may be requested and/or provided to evidence compliance, make non-material modifications, clarifications, or supplementations, and as otherwise permitted by Florida law.
- (g) The lowest Responsive Bid, after taking into account the preferences provided for in this subsection, submitted by a Responsive and Responsible Bidder in response to an Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation shall be accepted. If the lowest Responsive Bid is submitted by a Responsive and Responsible Bidder whose principal place of business is located in a foreign state which does not grant a preference in competitive purchase to businesses whose principal place of business are in that foreign state, the lowest Responsive and Responsible Bidder whose principal place of business is in the State of

Florida shall be awarded a preference of five (5) percent. If the lowest Responsive Bid is submitted by a Responsive and Responsible Bidder whose principal place of business is located in a foreign state which grants a preference in competitive purchase to businesses whose principal place of business are in that foreign state, the lowest Responsible and Responsive Bidder whose principal place of business is in the State of Florida shall be awarded a preference equal to the preference granted by such foreign state.

To assure full understanding of the responsiveness to the solicitation requirements contained in an Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, discussions may be conducted with qualified vendors. Vendors shall be accorded fair treatment prior to the submittal date with respect to any opportunity for discussion, preparation, and revision of bids, proposals, replies, and responses.

- (h) The Board shall have the right to reject all bids, proposals, replies, or responses because they exceed the amount of funds budgeted for the purchase, if there are not enough to be competitive, or if rejection is determined to be in the best interest of the District. No vendor shall be entitled to recover any costs of bid, proposal, reply, or response preparation or submittal from the District.
- (i) The Board may require bidders and proposers to furnish bid bonds, performance bonds, and/or other bonds with a responsible surety to be approved by the Board.
- (j) Notice of intent to award, including rejection of some or all bids, proposals, replies, or responses shall be provided in writing to all proposers by e-mail (with a delivery and read receipt), United States Mail, hand delivery, or overnight delivery service. The District may alternatively post the notice of intent to award on its website at the conclusion of the Board meeting where the proposals were evaluated if so provided for in the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation. The notice shall include the following statement: "Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules," or wording to that effect. Protests of the District's purchase of goods, supplies, and materials under this Rule shall be in accordance with the procedures set forth in Rule 3.11.
- (k) If less than three (3) Responsive Bids, Proposals, Replies, or Responses are received, the District may purchase goods, supplies, or materials, or may reject the bids, proposals, replies, or responses for a lack of competitiveness. If no Responsive Bid, Proposal, Reply, or Response is received, the District may proceed with the procurement of goods, supplies, and materials, in the manner the Board determines is in the best interests of the District, which

may include but is not limited to a direct purchase of the goods, supplies, and materials without further competitive selection processes.

- (3) Goods, Supplies, and Materials included in a Construction Contract Awarded Pursuant to Rule 3.5 or 3.6. There may be occasions where the District has undergone the competitive purchase of construction services which contract may include the provision of goods, supplies, or materials. In that instance, the District may approve a change order to the contract and directly purchase the goods, supplies, and materials. Such purchase of goods, supplies, and materials deducted from a competitively purchased construction contract shall be exempt from this Rule.
- (4) Exemption. Goods, supplies, and materials that are only available from a single source are exempt from this Rule. Goods, supplies, and materials provided by governmental agencies are exempt from this Rule. A contract for goods, supplies, or materials is exempt from this Rule if state or federal law prescribes with whom the District must contract or if the rate of payment is established during the appropriation process. This Rule shall not apply to the purchase of goods, supplies or materials that are purchased under a federal, state, or local government contract that has been competitively procured by such federal, state, or local government in a manner consistent with the material procurement requirements of these Rules.
- (5) Renewal. Contracts for the purchase of goods, supplies, and/or materials subject to this Rule may be renewed for a maximum period of five (5) years.
- (6) Emergency Purchases. The District may make an Emergency Purchase without complying with these rules. The fact that an Emergency Purchase has occurred or is necessary shall be noted in the minutes of the next Board meeting.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.

Law Implemented: §§ 189.053, 190.033, 287.017, 287.084, Fla. Stat.

Rule 3.9 Maintenance Services.

- (1) Scope. All contracts for maintenance of any District facility or project shall be set under the terms of this Rule if the cost exceeds the amount provided in Section 287.017 of the Florida Statutes, for CATEGORY FOUR. A contract involving goods, supplies, and materials plus maintenance services may, in the discretion of the Board, be treated as a contract for maintenance services. However, a purchase shall not be divided solely in order to avoid the threshold bidding requirements.
- (2) Procedure. When a purchase of maintenance services is within the scope of this Rule, the following procedures shall apply:
 - (a) The Board shall cause to be prepared an Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation.
 - (b) Notice of the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation shall be advertised at least once in a newspaper of general circulation within the county or counties in which the District is located. The notice shall also include the amount of the bid bond, if one is required. The notice shall allow at least seven (7) days for submittal of bids, proposals, replies, or responses.
 - (c) The District may maintain lists of persons interested in receiving notices of Invitations to Bid, Requests for Proposals, Invitations to Negotiate, and Competitive Solicitations. The District shall make a good faith effort to provide written notice, by e-mail, United States Mail, hand delivery, to persons who provide their name and address to the District Manager for inclusion on the list. However, failure of a person to receive the notice shall not invalidate any contract awarded in accordance with this Rule and shall not be a basis for a protest of any contract award.
 - (d) If the District has pre-qualified suppliers of maintenance services, then, at the option of the District, only those persons who have been pre-qualified will be eligible to submit bids, proposals, replies, and responses.
 - (e) In order to be eligible to submit a bid, proposal, reply, or response, a firm or individual must, at the time of receipt of the bids, proposals, replies, or responses:
 - (i) Hold all required applicable state professional licenses in good standing;
 - (ii) Hold all required applicable federal licenses in good standing, if any;

- (iii) Hold a current and active Florida corporate charter or be authorized to do business in the State of Florida in accordance with Chapter 607 of the Florida Statutes, if the vendor is a corporation; and
- (iv) Meet any special pre-qualification requirements set forth in the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation.

Evidence of compliance with these Rules must be submitted with the bid, proposal, reply, or response if required by the District. Failure to submit evidence of compliance when required may be grounds for rejection of the bid, proposal, reply, or response.

- (f) Bids, proposals, replies, and responses shall be publicly opened at the time and place noted on the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation. Bids, proposals, replies, and responses shall be evaluated in accordance with the respective Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, and these Rules. Minor variations in the bids, proposals, replies, and responses may be waived by the Board. A variation is minor if waiver of the variation does not create a competitive advantage or disadvantage of a material nature. Mistakes in arithmetic extension of pricing may be corrected by the Board. Bids and proposals may not be modified or supplemented after opening; provided however, additional information may be requested and/or provided to evidence compliance, make non-material modifications, clarifications, or supplementations, and as otherwise permitted by Florida law.
- (g) The lowest Responsive Bid submitted in response to an Invitation to Bid by a Responsive and Responsible Bidder shall be accepted. In relation to a Request for Proposals, Invitation to Negotiate or Competitive Solicitation the Board shall select the Responsive Proposal, Reply, or Response submitted by a Responsive and Responsible Vendor which is most advantageous to the District. To assure full understanding of the responsiveness to the solicitation requirements contained in a Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, discussions may be conducted with qualified vendors. Vendors shall be accorded fair treatment prior to the submittal date with respect to any opportunity for discussion, preparation, and revision of bids, proposals, replies, or responses.
- (h) The Board shall have the right to reject all bids, proposals, replies, or responses because they exceed the amount of funds budgeted for the purchase, if there are not enough to be competitive, or if rejection is determined to be in the best interest of the District. No Vendor shall be

entitled to recover any costs of bid, proposal, reply, or response preparation or submittal from the District.

- (i) The Board may require bidders and proposers to furnish bid bonds, performance bonds, and/or other bonds with a responsible surety to be approved by the Board.
 - (j) Notice of intent to award, including rejection of some or all bids, proposals, replies, or responses shall be provided in writing to all proposers by e-mail (with a delivery and read receipt), United States Mail, hand delivery, or overnight delivery service. The District may alternatively post the notice of intent to award on its website at the conclusion of the Board meeting where the proposals were evaluated if so provided for in the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation. The notice shall include the following statement: "Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules," or wording to that effect. Protests of the District's procurement of maintenance services under this Rule shall be in accordance with the procedures set forth in Rule 3.11.
 - (k) If less than three (3) Responsive Bids, Proposals, Replies, or Responses are received, the District may purchase the maintenance services or may reject the bids, proposals, replies, or responses for a lack of competitiveness. If no Responsive Bid, Proposal, Reply, or Response is received, the District may proceed with the procurement of maintenance services, in the manner the Board determines is in the best interests of the District, which may include but is not limited to a direct purchase of the maintenance services without further competitive selection processes.
- (3) Exemptions. Maintenance services that are only available from a single source are exempt from this Rule. Maintenance services provided by governmental agencies are exempt from this Rule. A contract for maintenance services is exempt from this Rule if state or federal law prescribes with whom the District must contract or if the rate of payment is established during the appropriation process.
 - (4) Renewal. Contracts for the purchase of maintenance services subject to this Rule may be renewed for a maximum period of five (5) years.
 - (5) Contracts; Public Records. In accordance with Florida law, each contract entered into pursuant to this Rule shall include provisions required by law that require the contractor to comply with public records laws.
 - (6) Emergency Purchases. The District may make an Emergency Purchase without complying with these rules. The fact that an Emergency Purchase has occurred or is necessary shall be noted in the minutes of the next Board meeting.

Specific Authority: §§ 190.011(5), 190.011(15), 190.033, Fla. Stat.

Law Implemented: §§ 119.0701, 190.033, 287.017, Fla. Stat.

Rule 3.10 Contractual Services.

- (1) Exemption from Competitive Purchase. Pursuant to Section 190.033(3) of the Florida Statutes, Contractual Services shall not be subject to competitive purchasing requirements. If an agreement is predominantly for Contractual Services, but also includes maintenance services or the purchase of goods and services, the contract shall not be subject to competitive purchasing requirements. Regardless of whether an advertisement or solicitation for Contractual Services is identified as an Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, no rights or remedies under these Rules, including but not limited to protest rights, are conferred on persons, firms, or vendors proposing to provide Contractual Services to the District.

- (2) Contracts; Public Records. In accordance with Florida law, each contract for Contractual Services shall include provisions required by law that require the contractor to comply with public records laws.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.

Law Implemented: §§ 119.0701, 190.011(3), 190.033, Fla. Stat.

Rule 3.11 Protests with Respect to Proceedings under Rules 3.1, 3.2, 3.3, 3.4, 3.5, 3.6, 3.8, and 3.9.

The resolution of any protests with respect to proceedings under Rules 3.1, 3.2, 3.3, 3.4, 3.5, 3.6, 3.8, and 3.9 shall be in accordance with this Rule.

(1) Filing.

- (a) With respect to a protest regarding qualifications, specifications, documentation, or other requirements contained in a Request for Qualifications, Request for Proposals, Invitation to Bid, or Competitive Solicitation issued by the District, the notice of protest shall be filed in writing within seventy-two (72) calendar hours (excluding Saturdays, Sundays, and state holidays) after the first advertisement of the Request for Qualifications, Request for Proposals, Invitation to Bid, or Competitive Solicitation. A formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days (including Saturdays, Sundays, and state holidays) after the initial notice of protest was filed. For purposes of this Rule, wherever applicable, filing will be perfected and deemed to have occurred upon receipt by the District. Failure to file a notice of protest shall constitute a waiver of all rights to protest the District's intended decision. Failure to file a formal written protest shall constitute an abandonment of the protest proceedings and shall automatically terminate the protest proceedings.
- (b) Except for those situations covered by subsection (1)(a) of this Rule, any firm or person who is affected adversely by a District's ranking or intended award under Rules 3.1, 3.2, 3.3, 3.4, 3.5, 3.6, 3.8, or 3.9 and desires to contest the District's ranking or intended award, shall file with the District a written notice of protest within seventy-two (72) calendar hours (excluding Saturdays, Sundays, and state holidays) after receipt of the notice of the District's ranking or intended award or after posting on the District's website if so provided for in the Request for Qualifications, Request for Proposals, Invitation to Bid, or Competitive Solicitation. A formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days (including Saturdays, Sundays, and state holidays) after the initial notice of protest was filed. For purposes of this Rule, wherever applicable, filing will be perfected and deemed to have occurred upon receipt by the District. Failure to file a notice of protest shall constitute a waiver of all rights to protest the District's ranking or intended award. Failure to file a formal written protest shall constitute an abandonment of the protest proceedings and shall automatically terminate the protest proceedings.
- (c) If the requirement for the posting of a protest bond and the amount of the protest bond, which may be expressed by a percentage of the contract to be

awarded or a set amount, is disclosed in the District's competitive solicitation documents for a particular purchase under Rules 3.1, 3.2, 3.3, 3.4, 3.5, 3.6, 3.8, or 3.9, any person who files a notice of protest must post the protest bond. The amount and form of the protest bond shall be determined by District staff after consultation with the Board and within the limits, if any, imposed by Florida law. In the event the protest is successful, the protest bond shall be refunded to the protestor. In the event the protest is unsuccessful, the protest bond shall be applied towards the District's costs, expenses, and attorney's fees associated with hearing and defending the protest. In the event the protest is settled by mutual agreement of the parties, the protest bond shall be distributed as agreed to by the District and protestor.

- (d) The District does not accept documents filed by e-mail or facsimile transmission. Filings are only accepted during normal business hours.
- (2) Contract Execution. Upon receipt of a notice of protest which has been timely filed, the District shall not execute the contract under protest until the subject of the protest is resolved. However, if the District sets forth in writing particular facts and circumstances showing that delay incident to protest proceedings will jeopardize the funding for the project, will materially increase the cost of the project, or will create an immediate and serious danger to the public health, safety, or welfare, the contract may be executed.
- (3) Informal Proceeding. If the Board determines a protest does not involve a disputed issue of material fact, the Board may, but is not obligated to, schedule an informal proceeding to consider the protest. Such informal proceeding shall be at a time and place determined by the Board. Notice of such proceeding shall be sent via e-mail (with a delivery and read receipt), United States Mail, or hand delivery to the protestor and any substantially affected persons or parties not less than three (3) calendar days prior to such informal proceeding. Within thirty (30) calendar days following the informal proceeding, the Board shall issue a written decision setting forth the factual, legal, and policy grounds for its decision.
- (4) Formal Proceeding. If the Board determines a protest involves disputed issues of material fact or if the Board elects not to use the informal proceeding process provided for in section (3) of this Rule, the District shall schedule a formal hearing to resolve the protest. The Chairperson shall designate any member of the Board (including the Chairperson), District Manager, District Counsel, or other person as a hearing officer to conduct the hearing. The hearing officer may:
 - (a) Administer oaths and affirmations;
 - (b) Rule upon offers of proof and receive relevant evidence;
 - (c) Regulate the course of the hearing, including any pre-hearing matters;

- (d) Enter orders; and
- (e) Make or receive offers of settlement, stipulation, and adjustment.

The hearing officer shall, within thirty (30) days after the hearing or receipt of the hearing transcript, whichever is later, file a recommended order which shall include a caption, time and place of hearing, appearances entered at the hearing, statement of the issues, findings of fact and conclusions of law, separately stated, and a recommendation for final District action. The District shall allow each party fifteen (15) days in which to submit written exceptions to the recommended order. The District shall issue a final order within sixty (60) days after the filing of the recommended order.

- (5) Rejection of all Qualifications, Bids, Proposals, Replies and Responses after Receipt of Notice of Protest. If the Board determines there was a violation of law, defect, or an irregularity in the competitive solicitation process, the Bids, Proposals, Replies, and Responses are too high, or if the Board determines it is otherwise in the District's best interest, the Board may reject all qualifications, bids, proposals, replies, and responses and start the competitive solicitation process anew. If the Board decides to reject all qualifications, bids, proposals, replies, and responses and start the competitive solicitation process anew, any pending protests shall automatically terminate.
- (6) Judicial Review. A party who is adversely affected by final District action is entitled to judicial review. Judicial review shall be sought in the county where the District is located. All proceedings shall be instituted by filing a notice of appeal or petition for review in accordance with the Florida Rules of Appellate Procedure within thirty (30) calendar days after the rendition of the decision being appealed. The filing of an appeal does not itself stay enforcement of the final District decision. Judicial review of any District action shall be confined to the record transmitted. The record for judicial review shall be compiled in accordance with the Florida Rules of Appellate Procedure. Failure to file a notice of appeal or petition for review within the time prescribed herein shall constitute a waiver of judicial review proceedings.
- (7) Intervenors. Other substantially affected persons may join the proceedings as intervenors on appropriate terms which shall not unduly delay the proceedings.
- (8) Settlement. Nothing herein shall preclude the settlement of any protest under this Rule at any time.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.
Law Implemented: §§ 120.69(2)(a), 190.033, Fla. Stat.

Rule 4.0 Effective Date.

These Rules shall be effective _____, 2026, except that no election of officers required by these Rules shall be required until after the next regular election for the Board.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.

Law Implemented: §§ 190.011(5), 190.011(15), Fla. Stat.

SECTION VIII

SECTION C

SECTION 1

REBATE REPORT

\$2,815,000

Indigo Community Development District

(City of Daytona Beach, Florida)

Capital Improvement Revenue Bonds, Series 2021

(Integrated LPGA – Phase A1)

Dated: September 24, 2021
Delivered: September 24, 2021

Rebate Report to the Computation Date
September 24, 2026
Reflecting Activity To
September 30, 2025



AMTEC

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AMTEC

American Municipal Tax-Exempt Compliance

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April 24, 2026

Indigo Community Development District
c/o Ms. Teresa Viscarra
Government Management Services – CF, LLC
6200 Lee Vista Boulevard
Suite 300
Orlando, FL 32822

Re: \$2,815,000 Indigo Community Development District (City of Daytona Beach, Florida), Capital Improvement Revenue Bonds, Series 2021 (Integrated LPGA - Phase A1)

Dear Ms. Viscarra:

AMTEC has prepared certain computations relating to the above referenced bond issue (the “Bonds”) at the request of the Indigo Community Development District (the “District”).

The scope of our engagement consisted of preparing the computations shown in the attached schedules to determine the Rebatable Arbitrage as described in Section 103 of the Internal Revenue Code of 1954, Section 148(f) of the Internal Revenue Code of 1986, as amended (the “Code”), and all applicable Regulations issued thereunder. The methodology used is consistent with current tax law and regulations and may be relied upon in determining the rebate liability. Certain computational methods used in the preparation of the schedules are described in the Summary of Computational Information and Definitions.

Our engagement was limited to the computation of Rebatable Arbitrage based upon the information furnished to us by the District. In accordance with the terms of our engagement, we did not audit the information provided to us, and we express no opinion as to the completeness, accuracy or suitability of such information for purposes of calculating the Rebatable Arbitrage.

We have scheduled our next Report as of September 24, 2026, the Computation Date. Thank you and should you have any questions, please do not hesitate to contact us.

Very truly yours,

Michael J. Scarfo
Senior Vice President

Trong M. Tran
Assistant Vice President

SUMMARY OF REBATE COMPUTATIONS

Our computations, contained in the attached schedules, are summarized as follows:

For the September 24, 2026 Computation Date
Reflecting Activity from September 24, 2021 through September 30, 2025

Fund Description	Taxable Inv Yield	Net Income	Rebatable Arbitrage
Acquisition & Construction Fund	0.038393%	798.96	(74,467.67)
Debt Service Reserve Fund	3.146036%	10,030.60	(62.76)
Capitalized Interest Fund	0.189968%	167.73	(3,005.34)
Costs of Issuance Account	0.004752%	0.74	(566.35)
Totals	0.436928%	\$10,998.03	\$(78,102.12)
Bond Yield	3.164081%		
Rebate Computation Credits			(8,620.16)
Net Rebatable Arbitrage			\$(86,722.28)

Based upon our computations, no rebate liability exists.

SUMMARY OF COMPUTATIONAL INFORMATION AND DEFINITIONS

COMPUTATIONAL INFORMATION

1. For purposes of computing Rebateable Arbitrage, investment activity is reflected from September 24, 2021, the date of the closing, to September 30, 2025, the Computation Period. All nonpurpose payments and receipts are future valued to the Computation Date of September 24, 2026.
2. Computations of yield are based on a 360-day year and semiannual compounding on the last day of each compounding interval. Compounding intervals end on a day in the calendar year corresponding to Bond maturity dates or six months prior.
3. For investment cash flow, debt service and yield computation purposes, all payments and receipts are assumed to be paid or received respectively, as shown on the attached schedules.
4. Purchase prices on investments are assumed to be at fair market value, representing an arm's length transaction.
5. During the period between September 24, 2021 and September 30, 2025, the District made periodic payments into the Debt Service Fund that were used, along with the interest earned, to provide the required debt service payments.

Under Section 148(f)(4)(A), the rebate requirement does not apply to amounts in certain bona fide debt service funds. The Regulations define a bona fide debt service fund as one that is used primarily to achieve a proper matching of revenues with principal and interest payments within each bond year. The fund must be depleted at least once each bond year, except for a reasonable carryover amount not to exceed the greater of the earnings on the fund for the immediately preceding bond year or 1/12th of the principal and interest payments on the issue for the immediately preceding bond year.

We have reviewed the Debt Service Funds and have determined that the funds deposited have functioned as a bona fide debt service fund and are not subject to the rebate requirement.

DEFINITIONS

6. Computation Date

September 24, 2026.

7. Computation Period

The period beginning on September 24, 2021, the date of the closing, and ending on September 30, 2025.

8. Bond Year

Each one-year period (or shorter period from the date of issue) that ends at the close of business on the day in the calendar year that is selected by the issuer. If no day is selected by the issuer before the earlier of the final maturity date of the issue or the date that is five years after the date of issue, each bond year ends at the close of business on the anniversary date of the issuance.

9. Bond Yield

The discount rate that, when used in computing the present value of all the unconditionally payable payments of principal and interest with respect to the Bonds, produces an amount equal to the present value of the issue price of the Bonds. Present value is computed as of the date of issue of the Bonds.

10. Taxable Investment Yield

The discount rate that, when used in computing the present value of all receipts of principal and interest to be received on an investment during the Computation Period, produces an amount equal to the fair market value of the investment at the time it became a nonpurpose investment.

11. Issue Price

The price determined on the basis of the initial offering price at which price a substantial amount of the Bonds was sold.

12. Rebtable Arbitrage

The Code defines the required rebate as the excess of the amount earned on all nonpurpose investments over the amount that would have been earned if such nonpurpose investments were invested at the Bond Yield, plus any income attributable to the excess. Accordingly, the Regulations require that this amount be computed as the excess of the future value of all the nonpurpose receipts over the future value of all the nonpurpose payments. The future value is computed as of the Computation Date using the Bond Yield.

13. Funds and Accounts

The Funds and Accounts activity used in the compilation of this Report was received from the District and U.S. Bank, Trustee, as follows:

Fund / Account	Account Number
Revenue Fund	259048000
Interest Fund	259048001
Sinking Fund	259048002
Debt Service Reserve Fund	259048003
Prepayment Fund	259048004
Acquisition & Construction Fund	259048005
Costs of Issuance Account	259048006
Capitalized Interest Fund	259048007

METHODOLOGY

Bond Yield

The methodology used to calculate the bond yield was to determine the discount rate that produces the present value of all payments of principal and interest through the maturity date of the Bonds.

Investment Yield and Rebate Amount

The methodology used to calculate the Rebateable Arbitrage, as of September 30, 2025, was to calculate the future value of the disbursements from all funds, subject to rebate, and the value of the remaining bond proceeds, at the yield on the Bonds, to September 24, 2026. This figure was then compared to the future value of the deposit of bond proceeds into the various investment accounts at the same yield. The difference between the future values of the two cash flows, on September 24, 2026, is the Rebateable Arbitrage.

\$2,815,000
Indigo Community Development District
(City of Daytona Beach, Florida)
Capital Improvement Revenue Bonds, Series 2021
(Integrated LPGA - Phase A1)
Delivered: September 24, 2021

Sources of Funds	
-------------------------	--

Par Amount	\$2,815,000.00
Net Original Issue Premium	71,994.75
Total	\$2,886,994.75

Uses of Funds	
----------------------	--

Acquisition & Construction Fund	\$2,442,977.77
Debt Service Reserve Fund	78,306.88
Capitalized Interest Fund	106,185.10
Costs of Issuance Account	203,225.00
Underwriter's Discount	56,300.00
Total	\$2,886,994.75

PROOF OF ARBITRAGE YIELD

\$2,815,000

Indigo Community Development District
 (City of Daytona Beach, Florida)
 Capital Improvement Revenue Bonds, Series 2021
 (Integrated LPGA - Phase A1)

Date	Debt Service	Present Value to 09/24/2021 @ 3.1640810705%
11/01/2022	106,185.09	102,571.90
05/01/2023	108,144.38	102,837.59
11/01/2023	47,484.38	44,451.03
05/01/2024	107,484.38	99,051.13
11/01/2024	46,824.38	42,478.50
05/01/2025	106,824.38	95,400.49
11/01/2025	46,164.38	40,585.44
05/01/2026	111,164.38	96,208.18
11/01/2026	45,449.38	38,721.96
05/01/2027	110,449.38	92,635.14
11/01/2027	44,571.88	36,800.74
05/01/2028	109,571.88	89,058.98
11/01/2028	43,694.38	34,961.28
05/01/2029	113,694.38	89,553.74
11/01/2029	42,749.38	33,148.02
05/01/2030	112,749.38	86,064.70
11/01/2030	41,804.38	31,413.46
05/01/2031	1,486,804.38	1,099,843.41
11/01/2031	13,359.38	9,728.51
05/01/2032	88,359.38	63,342.59
11/01/2032	12,187.50	8,600.84
05/01/2033	87,187.50	60,570.83
11/01/2033	11,015.63	7,533.59
05/01/2034	91,015.63	61,276.14
11/01/2034	9,765.63	6,472.30
05/01/2035	89,765.63	58,566.82
11/01/2035	8,515.63	5,469.42
05/01/2036	93,515.63	59,127.82
11/01/2036	7,187.50	4,473.72
05/01/2037	92,187.50	56,486.66
11/01/2037	5,859.38	3,534.34
05/01/2038	95,859.38	56,921.27
11/01/2038	4,453.13	2,603.09
05/01/2039	94,453.13	54,352.87
11/01/2039	3,046.88	1,726.01
05/01/2040	98,046.88	54,677.17
11/01/2040	1,562.50	857.78
05/01/2041	101,562.50	54,887.29
	3,840,720.87	2,886,994.75

Proceeds Summary

Delivery date	09/24/2021
Par Value	2,815,000.00
Premium (Discount)	71,994.75
Target for yield calculation	2,886,994.75

PROOF OF ARBITRAGE YIELD

\$2,815,000

Indigo Community Development District
 (City of Daytona Beach, Florida)
 Capital Improvement Revenue Bonds, Series 2021
 (Integrated LPGA - Phase A1)

Assumed Call/Computation Dates for Premium Bonds

Bond Component	Maturity Date	Rate	Yield	Call Date	Call Price	Yield To Call/Maturity
TERM04	05/01/2042	4.000%	3.330%	05/01/2031	100.000	3.3252958%
TERM04	05/01/2043	4.000%	3.330%	05/01/2031	100.000	3.3252958%
TERM04	05/01/2044	4.000%	3.330%	05/01/2031	100.000	3.3252958%
TERM04	05/01/2045	4.000%	3.330%	05/01/2031	100.000	3.3252958%
TERM04	05/01/2046	4.000%	3.330%	05/01/2031	100.000	3.3252958%
TERM04	05/01/2047	4.000%	3.330%	05/01/2031	100.000	3.3252958%
TERM04	05/01/2048	4.000%	3.330%	05/01/2031	100.000	3.3252958%
TERM04	05/01/2049	4.000%	3.330%	05/01/2031	100.000	3.3252958%
TERM04	05/01/2050	4.000%	3.330%	05/01/2031	100.000	3.3252958%
TERM04	05/01/2051	4.000%	3.330%	05/01/2031	100.000	3.3252958%
TERM04	05/01/2052	4.000%	3.330%	05/01/2031	100.000	3.3252958%

Rejected Call/Computation Dates for Premium Bonds

Bond Component	Maturity Date	Rate	Yield	Call Date	Call Price	Yield To Call/Maturity	Increase to Yield
TERM04	05/01/2042	4.000%	3.330%			3.6182132%	0.2929174%
TERM04	05/01/2043	4.000%	3.330%			3.6297147%	0.3044189%
TERM04	05/01/2044	4.000%	3.330%			3.6401449%	0.3148491%
TERM04	05/01/2045	4.000%	3.330%			3.6496402%	0.3243444%
TERM04	05/01/2046	4.000%	3.330%			3.6583148%	0.3330190%
TERM04	05/01/2047	4.000%	3.330%			3.6662652%	0.3409693%
TERM04	05/01/2048	4.000%	3.330%			3.6735733%	0.3482774%
TERM04	05/01/2049	4.000%	3.330%			3.6803091%	0.3550133%
TERM04	05/01/2050	4.000%	3.330%			3.6865331%	0.3612372%
TERM04	05/01/2051	4.000%	3.330%			3.6922973%	0.3670015%
TERM04	05/01/2052	4.000%	3.330%			3.6976472%	0.3723514%

BOND DEBT SERVICE

\$2,815,000

Indigo Community Development District
 (City of Daytona Beach, Florida)
 Capital Improvement Revenue Bonds, Series 2021
 (Integrated LPGA - Phase A1)

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
09/24/2021					
11/01/2022			106,185.09	106,185.09	
05/01/2023	60,000	2.200%	48,144.38	108,144.38	214,329.47
11/01/2023			47,484.38	47,484.38	
05/01/2024	60,000	2.200%	47,484.38	107,484.38	154,968.76
11/01/2024			46,824.38	46,824.38	
05/01/2025	60,000	2.200%	46,824.38	106,824.38	153,648.76
11/01/2025			46,164.38	46,164.38	
05/01/2026	65,000	2.200%	46,164.38	111,164.38	157,328.76
11/01/2026			45,449.38	45,449.38	
05/01/2027	65,000	2.700%	45,449.38	110,449.38	155,898.76
11/01/2027			44,571.88	44,571.88	
05/01/2028	65,000	2.700%	44,571.88	109,571.88	154,143.76
11/01/2028			43,694.38	43,694.38	
05/01/2029	70,000	2.700%	43,694.38	113,694.38	157,388.76
11/01/2029			42,749.38	42,749.38	
05/01/2030	70,000	2.700%	42,749.38	112,749.38	155,498.76
11/01/2030			41,804.38	41,804.38	
05/01/2031	70,000	2.700%	41,804.38	111,804.38	153,608.76
11/01/2031			40,859.38	40,859.38	
05/01/2032	75,000	3.125%	40,859.38	115,859.38	156,718.76
11/01/2032			39,687.50	39,687.50	
05/01/2033	75,000	3.125%	39,687.50	114,687.50	154,375.00
11/01/2033			38,515.63	38,515.63	
05/01/2034	80,000	3.125%	38,515.63	118,515.63	157,031.26
11/01/2034			37,265.63	37,265.63	
05/01/2035	80,000	3.125%	37,265.63	117,265.63	154,531.26
11/01/2035			36,015.63	36,015.63	
05/01/2036	85,000	3.125%	36,015.63	121,015.63	157,031.26
11/01/2036			34,687.50	34,687.50	
05/01/2037	85,000	3.125%	34,687.50	119,687.50	154,375.00
11/01/2037			33,359.38	33,359.38	
05/01/2038	90,000	3.125%	33,359.38	123,359.38	156,718.76
11/01/2038			31,953.13	31,953.13	
05/01/2039	90,000	3.125%	31,953.13	121,953.13	153,906.26
11/01/2039			30,546.88	30,546.88	
05/01/2040	95,000	3.125%	30,546.88	125,546.88	156,093.76
11/01/2040			29,062.50	29,062.50	
05/01/2041	100,000	3.125%	29,062.50	129,062.50	158,125.00
11/01/2041			27,500.00	27,500.00	
05/01/2042	100,000	4.000%	27,500.00	127,500.00	155,000.00
11/01/2042			25,500.00	25,500.00	
05/01/2043	105,000	4.000%	25,500.00	130,500.00	156,000.00
11/01/2043			23,400.00	23,400.00	
05/01/2044	110,000	4.000%	23,400.00	133,400.00	156,800.00
11/01/2044			21,200.00	21,200.00	
05/01/2045	115,000	4.000%	21,200.00	136,200.00	157,400.00
11/01/2045			18,900.00	18,900.00	
05/01/2046	120,000	4.000%	18,900.00	138,900.00	157,800.00
11/01/2046			16,500.00	16,500.00	
05/01/2047	125,000	4.000%	16,500.00	141,500.00	158,000.00
11/01/2047			14,000.00	14,000.00	
05/01/2048	130,000	4.000%	14,000.00	144,000.00	158,000.00
11/01/2048			11,400.00	11,400.00	
05/01/2049	135,000	4.000%	11,400.00	146,400.00	157,800.00
11/01/2049			8,700.00	8,700.00	
05/01/2050	140,000	4.000%	8,700.00	148,700.00	157,400.00

BOND DEBT SERVICE

\$2,815,000

Indigo Community Development District
 (City of Daytona Beach, Florida)
 Capital Improvement Revenue Bonds, Series 2021
 (Integrated LPGA - Phase A1)

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
11/01/2050			5,900.00	5,900.00	
05/01/2051	145,000	4.000%	5,900.00	150,900.00	156,800.00
11/01/2051			3,000.00	3,000.00	
05/01/2052	150,000	4.000%	3,000.00	153,000.00	156,000.00
	2,815,000		1,927,720.87	4,742,720.87	4,742,720.87

\$2,815,000
 Indigo Community Development District
 (City of Daytona Beach, Florida)
 Capital Improvement Revenue Bonds, Series 2021
 (Integrated LPGA - Phase A1)
 Acquisition & Construction Fund

ARBITRAGE REBATE CALCULATION
 DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (3.164081%)
09/24/21	Beg Bal	-2,442,977.77	-2,858,175.16
10/04/21		-0.08	-0.09
10/04/21		-0.05	-0.06
11/01/21		-0.33	-0.38
11/01/21		-0.12	-0.14
12/01/21		-0.32	-0.37
12/01/21		-0.11	-0.13
01/03/22		-0.33	-0.38
01/03/22		-0.12	-0.14
02/01/22		-0.33	-0.38
02/01/22		-0.12	-0.14
03/01/22		-0.30	-0.35
03/01/22		-0.10	-0.12
04/01/22		-0.33	-0.38
04/01/22		-0.12	-0.14
04/12/22		-27,250.00	-31,335.54
05/02/22		-0.32	-0.37
06/01/22		-0.33	-0.38
07/01/22		-0.32	-0.37
07/27/22		64,645.62	73,660.26
07/27/22		221,766.26	252,690.91
07/27/22		2,183,913.60	2,488,453.95
08/01/22		-0.33	-0.38
09/01/22		-51.49	-58.50
09/01/22		-0.16	-0.18
10/03/22		-96.54	-109.37
11/01/22		-118.43	-133.84
12/01/22		-125.51	-141.47
12/21/22		-167.91	-188.94
01/03/23		-146.32	-164.47
02/01/23		-155.65	-174.53
03/01/23		-141.17	-157.88
04/03/23		-92.68	-103.36
04/03/23		-97.83	-109.11
05/01/23		-237.71	-264.46
06/01/23		-246.08	-273.06
07/03/23		-244.57	-270.63
08/01/23		-121.97	-134.64
08/01/23		-163.05	-179.98
09/01/23		-355.81	-391.73
10/03/23		-344.34	-378.05
11/02/23		-355.86	-389.71
12/04/23		-341.87	-373.35
01/03/24		-351.35	-382.73
02/02/24		-348.21	-378.35
03/04/24		-325.79	-353.00
04/02/24		-348.35	-376.53

\$2,815,000
 Indigo Community Development District
 (City of Daytona Beach, Florida)
 Capital Improvement Revenue Bonds, Series 2021
 (Integrated LPGA - Phase A1)
 Acquisition & Construction Fund

ARBITRAGE REBATE CALCULATION
 DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (3.164081%)
05/02/24		-337.03	-363.34
06/04/24		-348.26	-374.40
07/02/24		-337.03	-361.44
08/02/24		-348.05	-372.29
09/04/24		-347.99	-371.19
10/02/24		-323.93	-344.68
11/04/24		-314.82	-334.05
12/03/24		-292.45	-309.53
01/03/25		-291.28	-307.49
02/04/25		-282.42	-297.33
03/04/25		-255.09	-267.86
04/02/25		-282.42	-295.83
05/02/25		-273.31	-285.54
06/03/25		-282.39	-294.23
07/02/25		-273.31	-284.05
08/04/25		-282.42	-292.70
09/03/25		-282.17	-291.70
09/30/25	Bal	10,802.85	11,141.53
09/30/25	Acc	35.48	36.59

09/24/26	TOTALS:	798.96	-74,467.67

ISSUE DATE:	09/24/21	REBATABLE ARBITRAGE:	-74,467.67
COMP DATE:	09/24/26	NET INCOME:	798.96
BOND YIELD:	3.164081%	TAX INV YIELD:	0.038393%

\$2,815,000
 Indigo Community Development District
 (City of Daytona Beach, Florida)
 Capital Improvement Revenue Bonds, Series 2021
 (Integrated LPGA - Phase A1)
 Debt Service Reserve Fund

ARBITRAGE REBATE CALCULATION
 DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (3.164081%)
09/24/21	Beg Bal	-78,306.88	-91,615.56
10/04/21		0.08	0.09
11/01/21		0.33	0.38
11/01/21		0.33	0.38
12/01/21		0.32	0.37
12/01/21		0.32	0.37
01/03/22		0.33	0.38
02/01/22		0.33	0.38
03/01/22		0.30	0.35
04/01/22		0.33	0.38
05/02/22		0.32	0.37
06/01/22		0.33	0.38
07/01/22		0.32	0.37
08/01/22		0.33	0.38
09/01/22		0.16	0.18
09/01/22		51.49	58.50
10/03/22		96.54	109.37
01/03/23		146.32	164.47
02/01/23		155.65	174.53
03/01/23		141.17	157.88
04/03/23		92.68	103.36
04/03/23		97.83	109.11
05/01/23		237.71	264.46
06/01/23		246.08	273.06
07/03/23		244.57	270.63
08/01/23		121.97	134.64
08/01/23		163.05	179.98
09/01/23		355.81	391.73
10/03/23		344.34	378.05
11/02/23		355.86	389.71
12/04/23		341.87	373.35
01/03/24		351.35	382.73
02/02/24		348.21	378.35
03/04/24		325.79	353.00
04/02/24		348.35	376.53
05/02/24		337.03	363.34
06/04/24		348.26	374.40
07/02/24		337.03	361.44
08/02/24		348.05	372.29
09/04/24		347.99	371.19
10/02/24		323.93	344.68
11/04/24		314.82	334.05
12/03/24		292.45	309.53
01/03/25		291.28	307.49
02/04/25		282.42	297.33
03/04/25		255.09	267.86
04/02/25		282.42	295.83

\$2,815,000
 Indigo Community Development District
 (City of Daytona Beach, Florida)
 Capital Improvement Revenue Bonds, Series 2021
 (Integrated LPGA - Phase A1)
 Debt Service Reserve Fund

ARBITRAGE REBATE CALCULATION
 DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (3.164081%)
05/02/25		273.31	285.54
06/03/25		282.39	294.23
07/02/25		273.31	284.05
08/04/25		282.42	292.70
09/03/25		282.17	291.70
09/30/25	Bal	78,306.88	80,761.91
09/30/25	Acc	305.46	315.04

09/24/26	TOTALS:	10,030.60	-62.76

ISSUE DATE:	09/24/21	REBATABLE ARBITRAGE:	-62.76
COMP DATE:	09/24/26	NET INCOME:	10,030.60
BOND YIELD:	3.164081%	TAX INV YIELD:	3.146036%

\$2,815,000
 Indigo Community Development District
 (City of Daytona Beach, Florida)
 Capital Improvement Revenue Bonds, Series 2021
 (Integrated LPGA - Phase A1)
 Capitalized Interest Fund

ARBITRAGE REBATE CALCULATION
 DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (3.164081%)
09/24/21	Beg Bal	-106,185.10	-124,231.84
10/04/21		0.10	0.12
11/01/21		0.45	0.52
12/01/21		0.44	0.51
01/03/22		0.45	0.52
02/01/22		0.45	0.52
03/01/22		0.41	0.47
04/01/22		0.45	0.52
05/02/22		58,040.72	66,626.35
05/02/22		0.44	0.51
06/01/22		0.21	0.24
07/01/22		0.20	0.23
08/01/22		0.20	0.23
09/01/22		31.66	35.97
09/01/22		0.10	0.11
10/03/22		59.36	67.25
11/01/22		48,144.38	54,410.13
11/01/22		72.81	82.29

09/24/26	TOTALS:	167.73	-3,005.34

ISSUE DATE:	09/24/21	REBATABLE ARBITRAGE:	-3,005.34
COMP DATE:	09/24/26	NET INCOME:	167.73
BOND YIELD:	3.164081%	TAX INV YIELD:	0.189968%

\$2,815,000
 Indigo Community Development District
 (City of Daytona Beach, Florida)
 Capital Improvement Revenue Bonds, Series 2021
 (Integrated LPGA - Phase A1)
 Costs of Issuance Account

ARBITRAGE REBATE CALCULATION
 DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (3.164081%)
09/24/21	Beg Bal	-203,225.00	-237,764.20
09/24/21		47,000.00	54,987.91
09/24/21		6,500.00	7,604.71
09/24/21		1,750.00	2,047.42
09/24/21		35,000.00	40,948.44
09/24/21		42,500.00	49,723.11
09/28/21		5,725.00	6,695.66
09/29/21		37,500.00	43,854.20
10/04/21		0.05	0.06
11/01/21		0.12	0.14
12/01/21		0.11	0.13
01/03/22		0.12	0.14
02/01/22		0.12	0.14
03/01/22		0.10	0.12
04/01/22		0.12	0.14
04/12/22		27,250.00	31,335.54

09/24/26	TOTALS:	0.74	-566.35

ISSUE DATE:	09/24/21	REBATABLE ARBITRAGE:	-566.35
COMP DATE:	09/24/26	NET INCOME:	0.74
BOND YIELD:	3.164081%	TAX INV YIELD:	0.004752%

\$2,815,000
 Indigo Community Development District
 (City of Daytona Beach, Florida)
 Capital Improvement Revenue Bonds, Series 2021
 (Integrated LPGA - Phase A1)
 Rebate Computation Credits

ARBITRAGE REBATE CALCULATION
 DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (3.164081%)
09/24/22		-1,830.00	-2,074.85
09/24/23		-1,960.00	-2,153.56
09/24/24		-2,070.00	-2,204.13
09/24/25		-2,120.00	-2,187.61

09/24/26	TOTALS:	-7,980.00	-8,620.16

ISSUE DATE: 09/24/21 REBATABLE ARBITRAGE: -8,620.16
 COMP DATE: 09/24/26
 BOND YIELD: 3.164081%

SECTION 2

REBATE REPORT

\$3,235,000

Indigo Community Development District

(City of Daytona Beach, Florida)

Capital Improvement Revenue Bonds, Series 2024

(Integrated LPGA – Phase B1)

Dated: June 14, 2024

Delivered: June 14, 2024

Rebate Report to the Computation Date

June 14, 2029

Reflecting Activity To

September 30, 2025



AMTEC

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AMTEC

American Municipal Tax-Exempt Compliance

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April 24, 2026

Indigo Community Development District
c/o Ms. Teresa Viscarra
Government Management Services – CF, LLC
6200 Lee Vista Boulevard
Suite 300
Orlando, FL 32822

Re: \$3,235,000 Indigo Community Development District (City of Daytona Beach, Florida), Capital Improvement Revenue Bonds, Series 2024 (Integrated LPGA - Phase B1)

Dear Ms. Viscarra:

AMTEC has prepared certain computations relating to the above referenced bond issue (the “Bonds”) at the request of the Indigo Community Development District (the “District”).

The scope of our engagement consisted of preparing the computations shown in the attached schedules to determine the Rebatable Arbitrage as described in Section 103 of the Internal Revenue Code of 1954, Section 148(f) of the Internal Revenue Code of 1986, as amended (the “Code”), and all applicable Regulations issued thereunder. The methodology used is consistent with current tax law and regulations and may be relied upon in determining the rebate liability. Certain computational methods used in the preparation of the schedules are described in the Summary of Computational Information and Definitions.

Our engagement was limited to the computation of Rebatable Arbitrage based upon the information furnished to us by the District. In accordance with the terms of our engagement, we did not audit the information provided to us, and we express no opinion as to the completeness, accuracy or suitability of such information for purposes of calculating the Rebatable Arbitrage.

We have scheduled our next Report as of June 30, 2026. Thank you and should you have any questions, please do not hesitate to contact us.

Very truly yours,

Michael J. Scarfo
Senior Vice President

Trong M. Tran
Assistant Vice President

SUMMARY OF REBATE COMPUTATIONS

Our computations, contained in the attached schedules, are summarized as follows:

For the June 14, 2029 Computation Date
Reflecting Activity from June 14, 2024 through September 30, 2025

Fund Description	Taxable Inv Yield	Net Income	Rebatable Arbitrage
Acquisition & Construction Fund	5.256736%	42,114.31	(4,035.11)
Debt Service Reserve Fund	4.582001%	6,612.44	(1,931.23)
Capitalized Interest Fund	5.175423%	1,325.85	(155.62)
Costs of Issuance Account	4.986378%	207.86	(35.36)
Totals	5.155694%	\$50,260.46	\$(6,157.32)
Bond Yield	5.646657%		
Rebate Computation Credit			(2,648.92)
Net Rebatable Arbitrage			\$(8,806.24)

Based upon our computations, no rebate liability exists.

SUMMARY OF COMPUTATIONAL INFORMATION AND DEFINITIONS

COMPUTATIONAL INFORMATION

1. For purposes of computing Rebatale Arbitrage, investment activity is reflected from June 14, 2024, the date of the closing, to September 30, 2025, the Computation Period. All nonpurpose payments and receipts are future valued to the Computation Date of June 14, 2029.
2. Computations of yield are based on a 360-day year and semiannual compounding on the last day of each compounding interval. Compounding intervals end on a day in the calendar year corresponding to Bond maturity dates or six months prior.
3. For investment cash flow, debt service and yield computation purposes, all payments and receipts are assumed to be paid or received respectively, as shown on the attached schedules.
4. Purchase prices on investments are assumed to be at fair market value, representing an arm's length transaction.
5. During the period between June 14, 2024 and September 30, 2025, the District made periodic payments into the Debt Service Fund that were used, along with the interest earned, to provide the required debt service payments.

Under Section 148(f)(4)(A), the rebate requirement does not apply to amounts in certain bona fide debt service funds. The Regulations define a bona fide debt service fund as one that is used primarily to achieve a proper matching of revenues with principal and interest payments within each bond year. The fund must be depleted at least once each bond year, except for a reasonable carryover amount not to exceed the greater of the earnings on the fund for the immediately preceding bond year or 1/12th of the principal and interest payments on the issue for the immediately preceding bond year.

We have reviewed the Debt Service Funds and have determined that the funds deposited have functioned as a bona fide debt service fund and are not subject to the rebate requirement.

DEFINITIONS

6. Computation Date

June 14, 2029.

7. Computation Period

The period beginning on June 14, 2024, the date of the closing, and ending on September 30, 2025.

8. Bond Year

Each one-year period (or shorter period from the date of issue) that ends at the close of business on the day in the calendar year that is selected by the issuer. If no day is selected by the issuer before the earlier of the final maturity date of the issue or the date that is five years after the date of issue, each bond year ends at the close of business on the anniversary date of the issuance.

9. Bond Yield

The discount rate that, when used in computing the present value of all the unconditionally payable payments of principal and interest with respect to the Bonds, produces an amount equal to the present value of the issue price of the Bonds. Present value is computed as of the date of issue of the Bonds.

10. Taxable Investment Yield

The discount rate that, when used in computing the present value of all receipts of principal and interest to be received on an investment during the Computation Period, produces an amount equal to the fair market value of the investment at the time it became a nonpurpose investment.

11. Issue Price

The price determined on the basis of the initial offering price at which price a substantial amount of the Bonds was sold.

12. Rebatable Arbitrage

The Code defines the required rebate as the excess of the amount earned on all nonpurpose investments over the amount that would have been earned if such nonpurpose investments were invested at the Bond Yield, plus any income attributable to the excess. Accordingly, the Regulations require that this amount be computed as the excess of the future value of all the nonpurpose receipts over the future value of all the nonpurpose payments. The future value is computed as of the Computation Date using the Bond Yield.

13. Funds and Accounts

The Funds and Accounts activity used in the compilation of this Report was received from the District and U.S. Bank, Trustee, as follows:

Fund / Account	Account Number
Revenue Fund	240918000
Interest Fund	240918001
Sinking Fund	240918002
Prepayment Fund	240918003
Debt Service Reserve Fund	240918004
Acquisition & Construction Fund	240918005
Capitalized Interest Fund	240918006
Costs of Issuance Account	240918007

METHODOLOGY

Bond Yield

The methodology used to calculate the bond yield was to determine the discount rate that produces the present value of all payments of principal and interest through the maturity date of the Bonds.

Investment Yield and Rebate Amount

The methodology used to calculate the Rebateable Arbitrage, as of September 30, 2025, was to calculate the future value of the disbursements from all funds, subject to rebate, and the value of the remaining bond proceeds, at the yield on the Bonds, to June 14, 2029. This figure was then compared to the future value of the deposit of bond proceeds into the various investment accounts at the same yield. The difference between the future values of the two cash flows, on June 14, 2029, is the Rebateable Arbitrage.

\$3,235,000
Indigo Community Development District
(City of Daytona Beach, Florida)
Capital Improvement Revenue Bonds, Series 2024
(Integrated LPGA - Phase B1)
Delivered: June 14, 2024

Sources of Funds	
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Par Amount	\$3,235,000.00
Net Original Issue Discount	-13,928.25
Total	\$3,221,071.75

Uses of Funds	
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Acquisition & Construction Fund	\$2,712,693.12
Debt Service Reserve Fund	112,661.25
Capitalized Interest Fund	68,042.38
Costs of Issuance Account	262,975.00
Underwriter's Discount	64,700.00
Total	\$3,221,071.75

PROOF OF ARBITRAGE YIELD

\$3,235,000
 Indigo Community Development District
 (City of Daytona Beach, Florida)
 Capital Improvement Revenue Bonds, Series 2024
 (Integrated LPGA - Phase B1)

Date	Debt Service	Present Value to 06/14/2024 @ 5.6466572380%
11/01/2024	68,042.38	66,615.67
05/01/2025	134,398.75	127,967.73
11/01/2025	88,296.25	81,762.82
05/01/2026	133,296.25	120,043.83
11/01/2026	87,193.75	76,368.74
05/01/2027	137,193.75	116,861.90
11/01/2027	85,968.75	71,217.64
05/01/2028	135,968.75	109,545.46
11/01/2028	84,743.75	66,400.49
05/01/2029	139,743.75	106,488.91
11/01/2029	83,396.25	61,805.46
05/01/2030	143,396.25	103,353.80
11/01/2030	81,926.25	57,427.52
05/01/2031	141,926.25	96,753.81
11/01/2031	80,456.25	53,342.51
05/01/2032	145,456.25	93,789.54
11/01/2032	78,701.25	49,352.82
05/01/2033	143,701.25	87,639.37
11/01/2033	76,946.25	45,638.83
05/01/2034	146,946.25	84,764.48
11/01/2034	75,056.25	42,106.64
05/01/2035	150,056.25	81,870.26
11/01/2035	73,031.25	38,751.56
05/01/2036	153,031.25	78,971.23
11/01/2036	70,871.25	35,568.63
05/01/2037	155,871.25	76,080.17
11/01/2037	68,576.25	32,552.74
05/01/2038	158,576.25	73,208.29
11/01/2038	66,146.25	29,698.58
05/01/2039	161,146.25	70,365.37
11/01/2039	63,581.25	27,000.77
05/01/2040	163,581.25	67,559.90
11/01/2040	60,881.25	24,453.86
05/01/2041	165,881.25	64,799.17
11/01/2041	58,046.25	22,052.34
05/01/2042	168,046.25	62,089.43
11/01/2042	55,076.25	19,790.72
05/01/2043	170,076.25	59,435.95
11/01/2043	51,971.25	17,663.51
05/01/2044	171,971.25	56,843.14
11/01/2044	48,731.25	15,665.28
05/01/2045	178,731.25	55,877.81
11/01/2045	44,993.75	13,680.42
05/01/2046	179,993.75	53,224.67
11/01/2046	41,112.50	11,823.28
05/01/2047	186,112.50	52,053.24
11/01/2047	36,943.75	10,048.97
05/01/2048	191,943.75	50,776.52
11/01/2048	32,487.50	8,358.22
05/01/2049	197,487.50	49,413.46
11/01/2049	27,743.75	6,751.17
05/01/2050	197,743.75	46,797.76
11/01/2050	22,856.25	5,260.60
05/01/2051	202,856.25	45,407.48
11/01/2051	17,681.25	3,849.11
05/01/2052	212,681.25	45,028.23

PROOF OF ARBITRAGE YIELD

\$3,235,000
 Indigo Community Development District
 (City of Daytona Beach, Florida)
 Capital Improvement Revenue Bonds, Series 2024
 (Integrated LPGA - Phase B1)

Date	Debt Service	@ 5.6466572380%	Present Value to 06/14/2024
11/01/2052	12,075.00		2,486.29
05/01/2053	217,075.00		43,469.25
11/01/2053	6,181.25		1,203.81
05/01/2054	221,181.25		41,892.60
	6,755,786.13		3,221,071.75

Proceeds Summary

Delivery date	06/14/2024
Par Value	3,235,000.00
Premium (Discount)	-13,928.25
Target for yield calculation	3,221,071.75

BOND DEBT SERVICE

\$3,235,000

Indigo Community Development District
 (City of Daytona Beach, Florida)
 Capital Improvement Revenue Bonds, Series 2024
 (Integrated LPGA - Phase B1)

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
11/01/2024			68,042.38	68,042.38	
05/01/2025	45,000	4.900%	89,398.75	134,398.75	202,441.13
11/01/2025			88,296.25	88,296.25	
05/01/2026	45,000	4.900%	88,296.25	133,296.25	221,592.50
11/01/2026			87,193.75	87,193.75	
05/01/2027	50,000	4.900%	87,193.75	137,193.75	224,387.50
11/01/2027			85,968.75	85,968.75	
05/01/2028	50,000	4.900%	85,968.75	135,968.75	221,937.50
11/01/2028			84,743.75	84,743.75	
05/01/2029	55,000	4.900%	84,743.75	139,743.75	224,487.50
11/01/2029			83,396.25	83,396.25	
05/01/2030	60,000	4.900%	83,396.25	143,396.25	226,792.50
11/01/2030			81,926.25	81,926.25	
05/01/2031	60,000	4.900%	81,926.25	141,926.25	223,852.50
11/01/2031			80,456.25	80,456.25	
05/01/2032	65,000	5.400%	80,456.25	145,456.25	225,912.50
11/01/2032			78,701.25	78,701.25	
05/01/2033	65,000	5.400%	78,701.25	143,701.25	222,402.50
11/01/2033			76,946.25	76,946.25	
05/01/2034	70,000	5.400%	76,946.25	146,946.25	223,892.50
11/01/2034			75,056.25	75,056.25	
05/01/2035	75,000	5.400%	75,056.25	150,056.25	225,112.50
11/01/2035			73,031.25	73,031.25	
05/01/2036	80,000	5.400%	73,031.25	153,031.25	226,062.50
11/01/2036			70,871.25	70,871.25	
05/01/2037	85,000	5.400%	70,871.25	155,871.25	226,742.50
11/01/2037			68,576.25	68,576.25	
05/01/2038	90,000	5.400%	68,576.25	158,576.25	227,152.50
11/01/2038			66,146.25	66,146.25	
05/01/2039	95,000	5.400%	66,146.25	161,146.25	227,292.50
11/01/2039			63,581.25	63,581.25	
05/01/2040	100,000	5.400%	63,581.25	163,581.25	227,162.50
11/01/2040			60,881.25	60,881.25	
05/01/2041	105,000	5.400%	60,881.25	165,881.25	226,762.50
11/01/2041			58,046.25	58,046.25	
05/01/2042	110,000	5.400%	58,046.25	168,046.25	226,092.50
11/01/2042			55,076.25	55,076.25	
05/01/2043	115,000	5.400%	55,076.25	170,076.25	225,152.50
11/01/2043			51,971.25	51,971.25	
05/01/2044	120,000	5.400%	51,971.25	171,971.25	223,942.50
11/01/2044			48,731.25	48,731.25	
05/01/2045	130,000	5.750%	48,731.25	178,731.25	227,462.50
11/01/2045			44,993.75	44,993.75	
05/01/2046	135,000	5.750%	44,993.75	179,993.75	224,987.50
11/01/2046			41,112.50	41,112.50	
05/01/2047	145,000	5.750%	41,112.50	186,112.50	227,225.00
11/01/2047			36,943.75	36,943.75	
05/01/2048	155,000	5.750%	36,943.75	191,943.75	228,887.50
11/01/2048			32,487.50	32,487.50	
05/01/2049	165,000	5.750%	32,487.50	197,487.50	229,975.00
11/01/2049			27,743.75	27,743.75	
05/01/2050	170,000	5.750%	27,743.75	197,743.75	225,487.50
11/01/2050			22,856.25	22,856.25	
05/01/2051	180,000	5.750%	22,856.25	202,856.25	225,712.50
11/01/2051			17,681.25	17,681.25	
05/01/2052	195,000	5.750%	17,681.25	212,681.25	230,362.50

BOND DEBT SERVICE

\$3,235,000

Indigo Community Development District
 (City of Daytona Beach, Florida)
 Capital Improvement Revenue Bonds, Series 2024
 (Integrated LPGA - Phase B1)

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
11/01/2052			12,075.00	12,075.00	
05/01/2053	205,000	5.750%	12,075.00	217,075.00	229,150.00
11/01/2053			6,181.25	6,181.25	
05/01/2054	215,000	5.750%	6,181.25	221,181.25	227,362.50
	3,235,000		3,520,786.13	6,755,786.13	6,755,786.13

\$3,235,000
 Indigo Community Development District
 (City of Daytona Beach, Florida)
 Capital Improvement Revenue Bonds, Series 2024
 (Integrated LPGA - Phase B1)
 Acquisition & Construction Fund

ARBITRAGE REBATE CALCULATION
 DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.646657%)
06/14/24	Beg Bal	-2,712,693.12	-3,583,581.24
07/02/24		-274.73	-361.92
08/02/24		-500.72	-656.58
09/04/24		-500.66	-653.26
09/30/24		73,037.86	94,917.00
09/30/24		282,610.36	367,268.79
09/30/24		2,400,154.95	3,119,142.56
10/02/24		-466.05	-605.47
11/04/24		-452.94	-585.53
12/03/24		-420.75	-541.49
01/03/25		-419.07	-536.83
01/22/25		-5,557.86	-7,098.72
02/04/25		-406.33	-518.02
03/04/25		-367.01	-465.72
04/02/25		-406.32	-513.38
05/02/25		-393.22	-494.53
06/03/25		-406.28	-508.51
07/02/25		-393.22	-489.96
08/04/25		-406.32	-503.78
09/03/25		-405.96	-501.08
09/30/25	Bal	10,745.92	13,208.58
09/30/25	Acc	35.78	43.98

06/14/29	TOTALS:	42,114.31	-4,035.11

ISSUE DATE: 06/14/24 REBATABLE ARBITRAGE: -4,035.11
 COMP DATE: 06/14/29 NET INCOME: 42,114.31
 BOND YIELD: 5.646657% TAX INV YIELD: 5.256736%

\$3,235,000
 Indigo Community Development District
 (City of Daytona Beach, Florida)
 Capital Improvement Revenue Bonds, Series 2024
 (Integrated LPGA - Phase B1)
 Debt Service Reserve Fund

ARBITRAGE REBATE CALCULATION
 DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.646657%)
06/14/24	Beg Bal	-112,661.25	-148,830.23
07/02/24		274.73	361.92
08/02/24		500.72	656.58
09/04/24		500.66	653.26
10/02/24		466.05	605.47
11/04/24		452.94	585.53
12/03/24		420.75	541.49
01/03/25		419.07	536.83
02/04/25		406.33	518.02
03/04/25		367.01	465.72
04/02/25		406.32	513.38
05/02/25		393.22	494.53
06/03/25		406.28	508.51
07/02/25		393.22	489.96
08/04/25		406.32	503.78
09/03/25		405.96	501.08
09/30/25	Bal	112,661.25	138,480.04
09/30/25	Acc	392.86	482.89

06/14/29	TOTALS:	6,612.44	-1,931.23

ISSUE DATE:	06/14/24	REBATABLE ARBITRAGE:	-1,931.23
COMP DATE:	06/14/29	NET INCOME:	6,612.44
BOND YIELD:	5.646657%	TAX INV YIELD:	4.582001%

\$3,235,000
 Indigo Community Development District
 (City of Daytona Beach, Florida)
 Capital Improvement Revenue Bonds, Series 2024
 (Integrated LPGA - Phase B1)
 Capitalized Interest Fund

ARBITRAGE REBATE CALCULATION
 DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.646657%)
06/14/24	Beg Bal	-68,042.38	-89,886.83
07/02/24		165.92	218.58
08/02/24		302.41	396.54
09/04/24		302.38	394.54
10/02/24		281.47	365.67
11/01/24		68,042.38	88,002.09
11/04/24		273.56	353.64
12/03/24		0.11	0.14

06/14/29	TOTALS:	1,325.85	-155.62

ISSUE DATE:	06/14/24	REBATABLE ARBITRAGE:	-155.62
COMP DATE:	06/14/29	NET INCOME:	1,325.85
BOND YIELD:	5.646657%	TAX INV YIELD:	5.175423%

\$3,235,000
 Indigo Community Development District
 (City of Daytona Beach, Florida)
 Capital Improvement Revenue Bonds, Series 2024
 (Integrated LPGA - Phase B1)
 Costs of Issuance Account

ARBITRAGE REBATE CALCULATION
 DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.646657%)
06/14/24	Beg Bal	-262,975.00	-347,400.99
06/14/24		51,500.00	68,033.66
06/14/24		45,000.00	59,446.88
06/14/24		45,000.00	59,446.88
06/14/24		36,500.00	48,218.03
06/14/24		35,000.00	46,236.47
06/14/24		25,000.00	33,026.05
06/14/24		6,250.00	8,256.51
06/14/24		2,250.00	2,972.34
06/20/24		6,125.00	8,083.88
08/12/24		5,000.00	6,546.22
01/22/25		5,557.86	7,098.72

06/14/29	TOTALS:	207.86	-35.36

ISSUE DATE:	06/14/24	REBATABLE ARBITRAGE:	-35.36
COMP DATE:	06/14/29	NET INCOME:	207.86
BOND YIELD:	5.646657%	TAX INV YIELD:	4.986378%

\$3,235,000
 Indigo Community Development District
 (City of Daytona Beach, Florida)
 Capital Improvement Revenue Bonds, Series 2024
 (Integrated LPGA - Phase B1)
 Rebate Computation Credit

ARBITRAGE REBATE CALCULATION
 DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.646657%)
06/14/25		-2,120.00	-2,648.92

06/14/29	TOTALS:	-2,120.00	-2,648.92

ISSUE DATE: 06/14/24 REBATABLE ARBITRAGE: -2,648.92
 COMP DATE: 06/14/29
 BOND YIELD: 5.646657%

SECTION 3

REBATE REPORT

\$14,710,000

Indigo Community Development District

(City of Daytona Beach, Florida)

**Capital Improvement Revenue Bonds
Series 2005**

**Dated: February 1, 2005
Delivered: February 24, 2005**

**Rebate Report to the Computation Date
January 31, 2030
Reflecting Activity To
January 31, 2026**



AMTEC

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AMTEC

American Municipal Tax-Exempt Compliance

90 Avon Meadow Lane
Avon, CT 06001
(T) 860-321-7521
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www.amteccorp.com

April 24, 2026

Indigo Community Development District
c/o Ms. Teresa Viscarra
Government Management Services – CF, LLC
6200 Lee Vista Boulevard
Suite 300
Orlando, FL 32822

Re: \$14,710,000 Indigo Community Development District, (City of Daytona Beach, Florida),
Capital Improvement Revenue Bonds, Series 2005

Dear Ms. Viscarra:

AMTEC has prepared certain computations relating to the above referenced bond issue (the “Bonds”) at the request of Indigo Community Development District (the “District”).

The scope of our engagement consisted of preparing the computations shown in the attached schedules to determine the Rebtable Arbitrage as described in Section 103 of the Internal Revenue Code of 1954, Section 148(f) of the Internal Revenue Code of 1986, as amended s(the "Code"), and all applicable Regulations issued thereunder. The methodology used is consistent with current tax law and regulations and may be relied upon in determining the rebate liability. Certain computational methods used in the preparation of the schedules are described in the Summary of Computational Information and Definitions.

Our engagement was limited to the computation of Rebtable Arbitrage based upon the information furnished to us by the District. In accordance with the terms of our engagement, we did not audit the information provided to us, and we express no opinion as to the completeness, accuracy or suitability of such information for purposes of calculating the Rebtable Arbitrage.

We have scheduled our next Report as of January 31, 2027. Thank you for this engagement and should you have any questions, please do not hesitate to contact us.

Very truly yours,

Michael J. Scarfo
Senior Vice President

Trong M. Tran
Assistant Vice President

SUMMARY OF REBATE COMPUTATIONS

Our computations, contained in the attached schedules, are summarized as follows:

For the January 31, 2030 Computation Date
Reflecting Activity from February 24, 2005 through January 31, 2026

Fund Description	Taxable Inv Yield	Net Income	Rebatable Arbitrage
Construction Fund	1.004273%	506,373.01	(7,090,872.42)
Cost of Issuance Fund	3.545482%	4,318.71	(10,389.90)
Capitalized Interest Account	3.121651%	46,406.92	(152,582.20)
Escrow Deposit Fund	3.800349%	673,013.87	(1,302,869.77)
Reserve Fund	2.617764%	190,900.61	(734,025.01)
Totals	1.886312%	\$1,421,013.12	\$(9,290,739.30)
Bond Yield	5.750487%		
Rebate Computation Credits			(78,434.50)
		Net Rebatable Arbitrage	\$(9,369,173.80)

Based upon our computations, no rebate liability exists.

SUMMARY OF COMPUTATIONAL INFORMATION AND DEFINITIONS

COMPUTATIONAL INFORMATION

1. For the purpose of computing Rebatable Arbitrage, investment activity is reflected from February 24, 2005, the date of the closing, to January 31, 2026, the Computation Period. The activity from February 24, 2005 through January 31, 2010 was taken from the Deloitte Tax LLP rebate report dated February 11, 2010. All nonpurpose payments and receipts are future valued to the Computation Date of January 31, 2030.
2. Computations of yield are based on a 360-day year and semiannual compounding on the last day of each compounding interval. Compounding intervals end on a day in the calendar year corresponding to Bond maturity dates or six months prior.
3. For investment cash flow, debt service and yield computation purposes, all payments and receipts are assumed to be paid or received respectively, as shown on the attached schedules.
4. Purchase prices on investments are assumed to be at fair market value, representing an arm's length transaction.
5. During the period between February 1, 2010 and January 31, 2026, the District made periodic payments into the Interest Fund and Sinking Fund (collectively, the "Debt Service Funds"), which were used, along with the interest earned, to provide the required debt service payments.

Under Section 148(f) (4) (A), the rebate requirement does not apply to amounts in certain bona fide debt service funds. The Regulations define a bona fide debt service fund as one that is used primarily to achieve a proper matching of revenues with principal and interest payments within each bond year. The fund must be depleted at least once each bond year, except for a reasonable carryover amount not to exceed the greater of the earnings on the fund for the immediately preceding bond year or 1/12th of the principal and interest payments on the issue for the immediately preceding bond year.

We have reviewed the Debt Service Funds and have determined that the funds deposited have functioned as a bona fide debt service fund and are not subject to the rebate requirement.

DEFINITIONS

6. Computation Date

January 31, 2030.

7. Computation Period

The period beginning on February 24, 2005, the date of the closing, and ending on January 31, 2026.

8. Bond Year

Each one-year period (or shorter period from the date of issue) that ends at the close of business on January 31st, the day in the calendar year that was selected by the Issuer, or the final redemption date of the Bonds.

9. Bond Yield

The discount rate that, when used in computing the present value of all the unconditionally payable payments of principal and interest with respect to the Bonds, produces an amount equal to the present value of the issue price of the Bonds. Present value is computed as of the date of issue of the Bonds.

10. Taxable Investment Yield

The discount rate that, when used in computing the present value of all receipts of principal and interest to be received on an investment during the Computation Period, produces an amount equal to the fair market value of the investment at the time it became a nonpurpose investment.

11. Issue Price

The price determined on the basis of the initial offering price at which price a substantial amount of the Bonds was sold.

12. Rebtable Arbitrage

The Code defines the required rebate as the excess of the amount earned on all nonpurpose investments over the amount that would have been earned if such nonpurpose investments were invested at the Bond Yield, plus any income attributable to the excess. Accordingly, the Regulations require that this amount be computed as the excess of the future value of all the nonpurpose receipts over the future value of all the nonpurpose payments. The future value is computed as of the Computation Date using the Bond Yield.

13. Funds and Accounts

The Funds and Accounts activity used in the compilation of this Report was received from the District and US Bank, Trustee, as follows:

Fund	Account Number
Revenue	4076048563
Interest	4076048572
Sinking	4076048581
Reserve	4076048607
Deferred Cost	4076048625
Construction	4076048634
Escrow Deposit	4076048652

METHODOLOGY

Bond Yield

The methodology used to calculate the bond yield was to determine the discount rate that produces the present value of all payments of principal and interest through the maturity date of the Bonds.

Investment Yield and Rebate Amount

The methodology used to calculate the Rebateable Arbitrage, as of January 31, 2026, was to calculate the future value of the disbursements from all funds, subject to rebate, and the value of the remaining bond proceeds, at the yield on the Bonds, to January 31, 2030. This figure was then compared to the future value of the deposit of bond proceeds into the various investment accounts at the same yield. The difference between the future values of the two cash flows, on January 31, 2030, is the Rebateable Arbitrage.

\$14,710,000
Indigo Community Development District
(City of Daytona Beach, Florida)
Capital Improvement Revenue Bonds, Series 2005
Delivered: February 24, 2005

Sources of Funds

Par Amount	\$14,710,000.00
Underwriter's Discount	-294,200.00
Accrued Interest	54,038.82
Total	\$14,469,838.82

Uses of Funds

Escrow Deposit Fund	\$ 7,173,349.84
Construction Fund	4,678,309.74
Cost of Issuance Fund	170,456.87
Capitalized Interest Account	1,361,902.30
Reserve Fund	1,031,781.25
Accrued Interest	54,038.82
Total	\$14,469,838.82

PROOF OF ARBITRAGE YIELD

\$14,710,000
 Indigo Community Development District
 (City of Daytona Beach, Florida)
 Capital Improvement Revenue Bonds, Series 2005

Date	Debt Service	Present Value to 02/24/2005 @ 5.7504870%
05/01/2005	211,456.25	209,236.84
11/01/2005	422,912.50	406,777.82
05/01/2006	422,912.50	395,408.85
11/01/2006	422,912.50	384,357.63
05/01/2007	612,912.50	541,467.75
11/01/2007	417,450.00	358,482.29
05/01/2008	617,450.00	515,411.56
11/01/2008	411,700.00	334,058.37
05/01/2009	621,700.00	490,355.98
11/01/2009	405,662.50	311,017.33
05/01/2010	630,662.50	470,008.66
11/01/2010	399,193.75	289,188.96
05/01/2011	639,193.75	450,111.00
11/01/2011	392,293.75	268,526.79
05/01/2012	642,293.75	427,365.09
11/01/2012	385,106.25	249,077.81
05/01/2013	650,106.25	408,721.93
11/01/2013	377,487.50	230,693.47
05/01/2014	662,487.50	393,549.65
11/01/2014	369,293.75	213,247.00
05/01/2015	669,293.75	375,678.95
11/01/2015	360,668.75	196,787.60
05/01/2016	675,668.75	358,353.93
11/01/2016	351,612.50	181,272.44
05/01/2017	686,612.50	344,087.02
11/01/2017	341,981.25	166,589.65
05/01/2018	696,981.25	330,031.91
11/01/2018	331,775.00	152,710.05
05/01/2019	706,775.00	316,223.59
11/01/2019	320,993.75	139,604.30
05/01/2020	720,993.75	304,805.52
11/01/2020	309,493.75	127,183.96
05/01/2021	734,493.75	293,398.36
11/01/2021	297,275.00	115,429.57
05/01/2022	742,275.00	280,164.21
11/01/2022	284,481.25	104,373.58
05/01/2023	759,481.25	270,858.91
11/01/2023	270,825.00	93,886.67
05/01/2024	770,825.00	259,752.73
11/01/2024	256,450.00	84,003.26
05/01/2025	786,450.00	250,411.16
11/01/2025	241,212.50	74,657.17
05/01/2026	806,212.50	242,555.06
11/01/2026	224,968.75	65,791.86
05/01/2027	819,968.75	233,096.83
11/01/2027	207,862.50	57,438.66
05/01/2028	837,862.50	225,055.73
11/01/2028	189,750.00	49,543.68
05/01/2029	859,750.00	218,206.53
11/01/2029	170,487.50	42,060.77

PROOF OF ARBITRAGE YIELD

\$14,710,000
 Indigo Community Development District
 (City of Daytona Beach, Florida)
 Capital Improvement Revenue Bonds, Series 2005

Date	Debt Service	Present Value to 02/24/2005 @ 5.7504870%
05/01/2030	880,487.50	211,152.88
11/01/2030	150,075.00	34,984.15
05/01/2031	900,075.00	203,953.31
11/01/2031	128,512.50	28,306.52
05/01/2032	923,512.50	197,730.23
11/01/2032	105,656.25	21,989.46
05/01/2033	945,656.25	191,311.84
11/01/2033	81,506.25	16,028.34
05/01/2034	971,506.25	185,708.76
11/01/2034	55,918.75	10,390.43
05/01/2035	1,000,918.75	180,785.61
11/01/2035	28,750.00	5,047.68
05/01/2036	1,028,750.00	175,571.14
	32,349,993.75	14,764,038.82

Proceeds Summary

Delivery date	02/24/2005
Par Value	14,710,000.00
Accrued interest	54,038.82
Target for yield calculation	14,764,038.82

BOND DEBT SERVICE

\$14,710,000

Indigo Community Development District
 (City of Daytona Beach, Florida)
 Capital Improvement Revenue Bonds, Series 2005

Dated Date 02/01/2005
 Delivery Date 02/24/2005

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
05/01/2005			211,456.25	211,456.25	211,456.25
11/01/2005			422,912.50	422,912.50	
05/01/2006			422,912.50	422,912.50	845,825.00
11/01/2006			422,912.50	422,912.50	
05/01/2007	190,000	5.750%	422,912.50	612,912.50	1,035,825.00
11/01/2007			417,450.00	417,450.00	
05/01/2008	200,000	5.750%	417,450.00	617,450.00	1,034,900.00
11/01/2008			411,700.00	411,700.00	
05/01/2009	210,000	5.750%	411,700.00	621,700.00	1,033,400.00
11/01/2009			405,662.50	405,662.50	
05/01/2010	225,000	5.750%	405,662.50	630,662.50	1,036,325.00
11/01/2010			399,193.75	399,193.75	
05/01/2011	240,000	5.750%	399,193.75	639,193.75	1,038,387.50
11/01/2011			392,293.75	392,293.75	
05/01/2012	250,000	5.750%	392,293.75	642,293.75	1,034,587.50
11/01/2012			385,106.25	385,106.25	
05/01/2013	265,000	5.750%	385,106.25	650,106.25	1,035,212.50
11/01/2013			377,487.50	377,487.50	
05/01/2014	285,000	5.750%	377,487.50	662,487.50	1,039,975.00
11/01/2014			369,293.75	369,293.75	
05/01/2015	300,000	5.750%	369,293.75	669,293.75	1,038,587.50
11/01/2015			360,668.75	360,668.75	
05/01/2016	315,000	5.750%	360,668.75	675,668.75	1,036,337.50
11/01/2016			351,612.50	351,612.50	
05/01/2017	335,000	5.750%	351,612.50	686,612.50	1,038,225.00
11/01/2017			341,981.25	341,981.25	
05/01/2018	355,000	5.750%	341,981.25	696,981.25	1,038,962.50
11/01/2018			331,775.00	331,775.00	
05/01/2019	375,000	5.750%	331,775.00	706,775.00	1,038,550.00
11/01/2019			320,993.75	320,993.75	
05/01/2020	400,000	5.750%	320,993.75	720,993.75	1,041,987.50
11/01/2020			309,493.75	309,493.75	
05/01/2021	425,000	5.750%	309,493.75	734,493.75	1,043,987.50
11/01/2021			297,275.00	297,275.00	
05/01/2022	445,000	5.750%	297,275.00	742,275.00	1,039,550.00
11/01/2022			284,481.25	284,481.25	
05/01/2023	475,000	5.750%	284,481.25	759,481.25	1,043,962.50
11/01/2023			270,825.00	270,825.00	
05/01/2024	500,000	5.750%	270,825.00	770,825.00	1,041,650.00
11/01/2024			256,450.00	256,450.00	
05/01/2025	530,000	5.750%	256,450.00	786,450.00	1,042,900.00
11/01/2025			241,212.50	241,212.50	
05/01/2026	565,000	5.750%	241,212.50	806,212.50	1,047,425.00
11/01/2026			224,968.75	224,968.75	
05/01/2027	595,000	5.750%	224,968.75	819,968.75	1,044,937.50
11/01/2027			207,862.50	207,862.50	
05/01/2028	630,000	5.750%	207,862.50	837,862.50	1,045,725.00

BOND DEBT SERVICE

\$14,710,000

Indigo Community Development District
 (City of Daytona Beach, Florida)
 Capital Improvement Revenue Bonds, Series 2005

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
11/01/2028			189,750.00	189,750.00	
05/01/2029	670,000	5.750%	189,750.00	859,750.00	1,049,500.00
11/01/2029			170,487.50	170,487.50	
05/01/2030	710,000	5.750%	170,487.50	880,487.50	1,050,975.00
11/01/2030			150,075.00	150,075.00	
05/01/2031	750,000	5.750%	150,075.00	900,075.00	1,050,150.00
11/01/2031			128,512.50	128,512.50	
05/01/2032	795,000	5.750%	128,512.50	923,512.50	1,052,025.00
11/01/2032			105,656.25	105,656.25	
05/01/2033	840,000	5.750%	105,656.25	945,656.25	1,051,312.50
11/01/2033			81,506.25	81,506.25	
05/01/2034	890,000	5.750%	81,506.25	971,506.25	1,053,012.50
11/01/2034			55,918.75	55,918.75	
05/01/2035	945,000	5.750%	55,918.75	1,000,918.75	1,056,837.50
11/01/2035			28,750.00	28,750.00	
05/01/2036	1,000,000	5.750%	28,750.00	1,028,750.00	1,057,500.00
	14,710,000		17,639,993.75	32,349,993.75	32,349,993.75

\$14,710,000
 Indigo Community Development District
 (City of Daytona Beach, Florida)
 Capital Improvement Revenue Bonds, Series 2005
 Construction Fund

ARBITRAGE REBATE CALCULATION
 DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.750487%)
02/24/05	Beg Bal	-7,173,349.84	-29,491,221.69
03/07/05		-4,678,309.74	-19,194,226.06
03/07/05		-1,317.00	-5,403.40
03/07/05		7,173,349.84	29,430,906.91
03/07/05		2,019.39	8,285.18
03/07/05		1,712,315.99	7,025,310.86
03/09/05		214,039.51	877,887.36
04/06/05		2,701.75	11,034.26
04/06/05		1,583.72	6,468.10
04/11/05		1,539.63	6,283.08
04/11/05		1,861.49	7,596.56
04/11/05		8,202.28	33,472.71
04/22/05		14,458.88	58,903.16
04/29/05		6,546.10	26,638.38
05/17/05		19,575.00	79,432.06
05/17/05		53,878.35	218,629.30
05/17/05		99,337.62	403,095.38
05/17/05		163,128.46	661,947.90
05/24/05		5,094.50	20,649.85
05/25/05		1,609.87	6,524.36
05/25/05		4,725.00	19,149.12
05/25/05		14,214.37	57,606.90
05/25/05		1,118.81	4,534.23
05/26/05		134,847.94	546,415.29
06/16/05		-6,546.10	-26,441.94
06/29/05		4,977.11	20,063.13
07/01/05		15,546.72	62,650.35
07/22/05		3,517.17	14,126.74
07/25/05		15,395.80	61,808.12
08/04/05		26,259.75	105,273.32
08/04/05		42,923.12	172,075.50
08/11/05		1,217.40	4,875.09
08/25/05		1,936.98	7,739.57
09/22/05		440,974.83	1,754,521.33
09/23/05		1,568.79	6,240.81
11/21/05		456.72	1,800.36
12/09/05		80,286.13	315,586.96
12/09/05		39,648.04	155,847.65
12/21/05		249,845.64	980,233.59
12/21/05		1,395.75	5,476.03
12/21/05		13,653.65	53,568.14
12/21/05		1,048.33	4,112.97
01/10/06		3,015.72	11,796.40
01/30/06		-211,397.01	-824,307.57
01/30/06		45,063.11	175,716.12
01/30/06		4,468.50	17,424.17
02/01/06		2,790.00	10,877.43
02/01/06		48,877.29	190,558.87

\$14,710,000
 Indigo Community Development District
 (City of Daytona Beach, Florida)
 Capital Improvement Revenue Bonds, Series 2005
 Construction Fund

ARBITRAGE REBATE CALCULATION
 DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.750487%)
02/01/06		15,120.00	58,948.65
02/01/06		33,104.61	129,065.61
02/21/06		3,500.00	13,602.61
02/21/06		3,377.90	13,128.07
02/21/06		5,101.30	19,826.00
02/21/06		490.15	1,904.95
02/21/06		8,640.00	33,579.01
02/23/06		158,256.00	614,861.89
02/28/06		68,144.98	264,550.93
03/08/06		60,797.70	235,656.07
03/08/06		675.00	2,616.35
03/08/06		13,513.50	52,379.26
03/08/06		8,591.40	33,300.86
04/12/06		20,316.50	78,327.63
04/12/06		783.19	3,019.49
04/12/06		5,482.28	21,136.22
04/12/06		25,200.00	97,155.33
05/05/06		60,526.80	232,509.53
05/05/06		100,086.34	384,474.77
05/05/06		131,483.73	505,085.68
06/02/06		152,027.03	581,523.44
06/02/06		76,161.47	291,327.67
06/14/06		73,722.83	281,467.13
06/14/06		24,032.70	91,754.69
06/14/06		22,700.00	86,666.56
08/03/06		36,534.80	138,414.35
08/03/06		97,624.68	369,857.15
08/03/06		7,150.00	27,088.22
08/03/06		10,326.85	39,123.91
08/14/06		4,364.63	16,507.05
08/14/06		4,135.37	15,639.99
08/14/06		3,617.00	13,679.51
08/14/06		42,899.17	162,244.86
08/14/06		51,951.16	196,479.53
08/14/06		3,673.61	13,893.61
08/22/06		57,076.00	215,589.91
08/24/06		5,414.09	20,443.89
08/24/06		6,700.00	25,299.56
09/15/06		3,366.00	12,668.23
09/18/06		30,036.36	112,991.03
09/18/06		8,745.30	32,898.14
09/19/06		1,588.00	5,972.81
11/15/06		-69,185.87	-257,938.18
11/17/06		-3,673.61	-13,691.61
11/20/06		23,512.50	87,590.11
11/20/06		1,507.75	5,616.76
11/20/06		35,550.00	132,432.89
11/20/06		3,673.61	13,685.14

\$14,710,000
 Indigo Community Development District
 (City of Daytona Beach, Florida)
 Capital Improvement Revenue Bonds, Series 2005
 Construction Fund

ARBITRAGE REBATE CALCULATION
 DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.750487%)
11/21/06		971.43	3,618.26
01/04/07		219.95	813.71
01/04/07		355.30	1,314.44
01/04/07		25.03	92.60
01/04/07		7,165.77	26,510.00
01/04/07		1,655.97	6,126.32
01/04/07		1,756.05	6,496.57
01/16/07		365.45	1,349.44
01/16/07		2,319.53	8,564.98
01/17/07		98.16	362.40
01/17/07		10,539.66	38,912.08
02/20/07		7,228.86	26,550.37
07/09/07		-7,835,672.25	-28,155,960.84
07/16/07		503.02	1,805.51
07/16/07		28,194.25	101,198.92
07/16/07		25,951.94	93,150.49
08/06/07		289,994.14	1,037,616.05
08/10/07		144,198.07	515,624.25
11/19/07		2,688.47	9,464.73
11/19/07		1,525.64	5,371.00
11/19/07		1,427.38	5,025.07
11/19/07		4,949.93	17,426.17
12/05/07		3,499.95	12,290.53
12/05/07		123,669.15	434,280.15
12/05/07		256.18	899.61
12/05/07		1,139.98	4,003.19
12/05/07		29,999.60	105,347.46
12/17/07		9,999.87	35,049.53
12/17/07		24,378.42	85,446.33
12/17/07		2,359.47	8,269.94
12/17/07		515.29	1,806.09
02/04/08		9,999.87	34,791.07
02/04/08		2,123.47	7,387.87
02/04/08		799.99	2,783.29
02/04/08		604.99	2,104.85
02/04/08		1,006.96	3,503.37
02/27/08		189,130.22	655,633.66
02/27/08		311.55	1,080.01
02/27/08		9,999.87	34,665.28
02/27/08		399.99	1,386.59
02/27/08		6,299.08	21,836.22
02/27/08		6,257.42	21,691.80
02/27/08		7,813.93	27,087.56
02/27/08		2,123.47	7,361.16
03/18/08		726.79	2,511.15
03/18/08		2,412.47	8,335.39
03/18/08		399.99	1,382.02
03/18/08		282.13	974.80

\$14,710,000
 Indigo Community Development District
 (City of Daytona Beach, Florida)
 Capital Improvement Revenue Bonds, Series 2005
 Construction Fund

ARBITRAGE REBATE CALCULATION
 DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.750487%)
03/18/08		1,274.98	4,405.22
03/18/08		1,668.73	5,765.67
03/18/08		8,532.58	29,481.15
03/18/08		7,486.71	25,867.54
03/18/08		13,931.79	48,136.11
03/19/08		66,130.13	228,452.03
04/21/08		1,018.99	3,502.49
04/21/08		3,499.95	12,030.09
04/21/08		1,101.79	3,787.09
04/21/08		325.83	1,119.95
04/29/08		35.00	120.15
04/29/08		2,073.03	7,116.48
04/29/08		3,499.95	12,014.94
04/30/08		63.75	218.81
04/30/08		6,299.92	21,623.53
04/30/08		399.99	1,372.91
04/30/08		3,645.45	12,512.46
05/20/08		276.92	947.50
05/20/08		4,796.43	16,411.25
05/20/08		2,108.97	7,215.96
05/20/08		1,392.73	4,765.30
05/20/08		1,773.43	6,067.89
05/28/08		45,511.98	155,525.72
05/28/08		1,804.97	6,168.03
05/28/08		467.49	1,597.53
06/23/08		1,063.99	3,621.63
06/23/08		835.99	2,845.56
06/23/08		467.49	1,591.25
07/15/08		5,776.62	19,594.57
07/15/08		59.77	202.74
07/17/08		278,469.28	944,283.67
07/17/08		1,378.72	4,675.21
09/10/08		523.00	1,758.74
09/10/08		1,729.98	5,817.57
09/10/08		851.34	2,862.88
10/02/08		510.60	1,711.10
10/02/08		164.00	549.59
10/02/08		499.99	1,675.55
10/15/08		92.25	308.51
10/15/08		1,633.78	5,463.87
12/04/08		1,097.14	3,640.97
12/04/08		985.92	3,271.88
06/18/09		496.59	1,598.40
07/31/09		396.79	1,268.55
09/14/09		179.80	570.95
09/14/09		2,368.40	7,520.73
09/14/09		3,918.78	12,443.88
09/28/09		142.60	451.82

\$14,710,000
 Indigo Community Development District
 (City of Daytona Beach, Florida)
 Capital Improvement Revenue Bonds, Series 2005
 Construction Fund

ARBITRAGE REBATE CALCULATION
 DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.750487%)
12/21/09		309.89	969.12
12/21/09		3,499.95	10,945.43
02/04/10		271.80	844.27
02/18/11		2,522.40	7,386.94
12/21/11		1,784.85	4,983.44
02/23/12		1,580.00	4,368.62
03/05/12		20,600.00	56,850.38
03/07/12		1,475.00	4,069.32
06/05/12		155.00	421.74
06/05/12		1,254.20	3,412.54
09/04/12		1,238.00	3,321.58
09/15/14		6,800,000.00	16,260,606.82
09/18/14		7,323.13	17,503.28
10/03/14		104.46	249.08

01/31/30	TOTALS:	506,373.01	-7,090,872.42

ISSUE DATE:	02/24/05	REBATABLE ARBITRAGE:	-7,090,872.42
COMP DATE:	01/31/30	NET INCOME:	506,373.01
BOND YIELD:	5.750487%	TAX INV YIELD:	1.004273%

\$14,710,000
 Indigo Community Development District
 (City of Daytona Beach, Florida)
 Capital Improvement Revenue Bonds, Series 2005
 Cost of Issuance Fund

ARBITRAGE REBATE CALCULATION
 DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.750487%)
02/24/05	Beg Bal	-170,456.87	-700,785.75
03/10/05		52,500.00	215,295.90
03/10/05		34,396.55	141,055.93
03/10/05		5,250.00	21,529.59
03/10/05		1,000.00	4,100.87
03/11/05		5,650.00	23,166.29
03/11/05		295.27	1,210.67
05/19/05		1,521.16	6,170.67
06/17/05		4,551.91	18,383.83
11/15/06		69,185.87	257,938.18
04/27/07		424.82	1,543.92

01/31/30	TOTALS:	4,318.71	-10,389.90

ISSUE DATE:	02/24/05	REBATABLE ARBITRAGE:	-10,389.90
COMP DATE:	01/31/30	NET INCOME:	4,318.71
BOND YIELD:	5.750487%	TAX INV YIELD:	3.545482%

\$14,710,000
 Indigo Community Development District
 (City of Daytona Beach, Florida)
 Capital Improvement Revenue Bonds, Series 2005
 Capitalized Interest Account

ARBITRAGE REBATE CALCULATION
 DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.750487%)
02/24/05	Beg Bal	-1,361,902.30	-5,599,080.42
05/02/05		157,111.76	639,040.92
11/01/05		416,113.34	1,645,466.83
05/01/06		409,221.94	1,572,988.43
11/01/06		404,857.32	1,512,717.18
05/01/07		20,914.41	75,960.97
08/01/07		90.05	322.46
08/06/07		0.40	1.43

01/31/30	TOTALS:	46,406.92	-152,582.20

ISSUE DATE:	02/24/05	REBATABLE ARBITRAGE:	-152,582.20
COMP DATE:	01/31/30	NET INCOME:	46,406.92
BOND YIELD:	5.750487%	TAX INV YIELD:	3.121651%

\$14,710,000
 Indigo Community Development District
 (City of Daytona Beach, Florida)
 Capital Improvement Revenue Bonds, Series 2005
 Escrow Deposit Fund

ARBITRAGE REBATE CALCULATION
 DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.750487%)
02/24/05	Beg Bal	-4,678,309.74	-19,233,562.11
03/07/05		-7,173,349.84	-29,430,906.91
03/07/05		-2,019.39	-8,285.18
03/07/05		4,678,309.74	19,194,226.06
03/07/05		1,317.00	5,403.40
07/09/07		7,835,672.25	28,155,960.84
01/31/26	Bal	11,358.94	14,250.33
01/31/26	Acc	34.91	43.80

01/31/30	TOTALS:	673,013.87	-1,302,869.77

ISSUE DATE:	02/24/05	REBATABLE ARBITRAGE:	-1,302,869.77
COMP DATE:	01/31/30	NET INCOME:	673,013.87
BOND YIELD:	5.750487%	TAX INV YIELD:	3.800349%

\$14,710,000
 Indigo Community Development District
 (City of Daytona Beach, Florida)
 Capital Improvement Revenue Bonds, Series 2005
 Reserve Fund

ARBITRAGE REBATE CALCULATION
 DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.750487%)
02/24/05	Beg Bal	-1,031,781.25	-4,241,880.05
03/07/05		290.46	1,191.70
04/04/05		1,740.17	7,109.30
05/03/05		1,869.56	7,603.11
06/02/05		1,927.67	7,803.71
07/05/05		1,001.36	4,032.75
11/02/05		13,464.75	53,236.24
05/01/06		17,653.80	67,858.59
11/02/06		18,252.21	68,187.19
05/04/07		17,853.25	64,812.23
11/05/07		18,052.73	63,694.70
05/01/08		17,853.25	61,268.94
11/07/08		18,052.73	60,165.12
05/04/09		17,853.25	57,864.67
05/04/09		225,630.74	731,298.10
06/08/09		34,484.54	111,171.95
11/23/09		-204,433.96	-642,153.51
11/01/10		309,227.12	920,971.75
05/03/11		134,874.73	390,347.73
10/14/11		31,498.57	88,879.28
11/01/11		258,140.62	726,445.99
06/13/12		21,167.83	57,522.79
06/15/12		68,590.01	186,332.09
03/28/13		15,588.53	40,502.00
04/08/13		11,049.51	28,663.58
08/20/13		66,000.00	167,688.53
12/10/13		24,771.74	61,857.54
12/23/13		4,242.95	10,573.41
03/26/14		6,327.25	15,538.22
01/31/26	Bal	69,443.05	87,119.58
01/31/26	Acc	213.44	267.77

01/31/30	TOTALS:	190,900.61	-734,025.01

ISSUE DATE:	02/24/05	REBATABLE ARBITRAGE:	-734,025.01
COMP DATE:	01/31/30	NET INCOME:	190,900.61
BOND YIELD:	5.750487%	TAX INV YIELD:	2.617764%

\$14,710,000
 Indigo Community Development District
 (City of Daytona Beach, Florida)
 Capital Improvement Revenue Bonds, Series 2005
 Rebate Computation Credits

ARBITRAGE REBATE CALCULATION
 DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.750487%)
01/31/06		-1,000.00	-3,898.72
01/31/07		-1,400.00	-5,157.37
01/31/08		-1,430.00	-4,977.54
01/31/09		-1,490.00	-4,900.53
01/31/10		-1,500.00	-4,661.51
01/31/11		-1,520.00	-4,463.31
01/31/12		-1,550.00	-4,300.54
01/31/13		-1,590.00	-4,168.38
01/31/14		-1,620.00	-4,012.94
01/31/15		-1,650.00	-3,861.98
01/31/16		-1,650.00	-3,649.12
01/31/17		-1,670.00	-3,489.79
01/31/18		-1,700.00	-3,356.68
01/31/19		-1,730.00	-3,227.64
01/31/20		-1,760.00	-3,102.63
01/31/21		-1,780.00	-2,964.94
01/31/22		-1,830.00	-2,880.22
01/31/23		-1,960.00	-2,914.80
01/31/24		-2,070.00	-2,908.71
01/31/25		-2,120.00	-2,814.78
01/31/26		-2,170.00	-2,722.37

01/31/30	TOTALS:	-35,190.00	-78,434.50

ISSUE DATE: 02/24/05 REBATABLE ARBITRAGE: -78,434.50
 COMP DATE: 01/31/30
 BOND YIELD: 5.750487%

SECTION 4



Lisa Lewis
Supervisor of Elections
Volusia County, Florida

April 15, 2026

Ms. Hannah Demiduk, Secretary
Indigo Community Development District
219 E Livingston St.
Orlando, Florida 32801

Dear Ms. Demiduk:

Please accept this letter regarding the number of registered voters within the boundaries of Indigo Community Development District. There are **3,035** registered voters in this district as of April 15, 2026.

Please feel free to contact my office should you have questions.

Regards,

Lisa Lewis
Supervisor of Elections

1588 N Woodland Blvd., DeLand, FL 32720-7915
(386) 736-5930 • FAX (386) 822-5715

VolusiaElections.gov

Para información en español, llame al 386-736-5930.

*If your signature has changed, please update your signature by completing a new Florida voter registration application.
It is important to keep your signature updated, so that ballots and/or petition signatures can be counted.*

SECTION D

SECTION I

ESTIMATE

Beemats LLC
3637 State Road 44
New Smyrna Beach, FL 32168-8888

beemats@gmail.com
+1 (386) 428-8578
www.beemats.com



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

Ship to
Indigo Community Development District

Estimate details

Estimate no.: 1103
Estimate date: 02/10/2026

P.O. Number: Preserve at LPGA

#	Product or service	Description	Qty	Rate	Amount
1.		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.			\$0.00
2.	A1-fl-Maintenance-1	-Sq. Ft. - Floating Wetland Maintenance Per Year @ Includes: Harvest Biomass by trimming roots and shoots: Three Harvests/year- Every 4 months. Lab analysis and reports for each harvest May 2026, September 2026 and January 2027	28192	\$4.20	\$118,406.40
3.		**First billing = \$39,468.80 **Second billing = \$39,468.80 **Third billing = \$39,468.80 **This MAINTENANCE CONTRACT is renewable annually**			\$0.00
Total					\$118,406.40

Accepted date

Accepted by

SECTION IX

Indigo
Community Development District

Unaudited Financial Reporting
April 30, 2026



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Indigo
Community Development District
Balance Sheet
April 30, 2026

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Capital Projects Fund</i>	<i>Totals Governmental Funds</i>
Assets:				
Cash - Wells Fargo Bank	\$ 66,392	\$ -	\$ -	\$ 66,392
Investments:				
Series 1999A				
Reserve	-	72,750	-	72,750
Revenue	-	115,954	-	115,954
Construction	-	-	171,963	171,963
Series 1999C				
Reserve	-	59,586	-	59,586
Revenue	-	1,236,874	-	1,236,874
Redemption	-	792,428	-	792,428
Remedial Expenditure	-	0	-	0
Series 2005				
Reserve	-	70,026	-	70,026
Revenue	-	1,175,927	-	1,175,927
Escrow Deposit	-	11,454	-	11,454
Remedial Expenditure	-	0	-	0
Series 2021				
Reserve	-	78,307	-	78,307
Revenue	-	180,694	-	180,694
Construction	-	-	12,736	12,736
Series 2024				
Reserve	-	112,661	-	112,661
Revenue	-	234,084	-	234,084
Construction	-	-	13,423	13,423
Due from General Fund	-	355,648	-	355,648
Investment - Custody	1,786,928	-	-	1,786,928
SBA - Operating	108,228	-	-	108,228
SBA - Reserve	9,498	-	-	9,498
Total Assets	\$ 1,971,046	\$ 4,496,394	\$ 198,122	\$ 6,665,561
Liabilities:				
Accounts Payable	\$ 8,672	\$ -	\$ -	\$ 8,672
Due to Debt Service 1999C	73,038	-	-	73,038
Due to Debt Service 2005	282,610	-	-	282,610
Due to Other	2,755	-	-	2,755
Accrued Principal Payment 1999C	-	3,005,000	-	3,005,000
Accrued Principal Payment 2005	-	1,115,000	-	1,115,000
Accrued Interest Payment 2005	-	2,486,294	-	2,486,294
Total Liabilities	\$ 367,075	\$ 6,606,294	\$ -	\$ 6,973,369
Fund Balances:				
Assigned For Debt Service 1999A	\$ -	\$ 188,704	\$ -	\$ 188,704
Assigned For Debt Service 1999C	-	(843,074)	-	(843,074)
Assigned For Debt Service 2005	-	(2,061,276)	-	(2,061,276)
Assigned For Debt Service 2021	-	259,001	-	259,001
Assigned For Debt Service 2024	-	346,745	-	346,745
Assigned For Capital Projects 1999A	-	-	171,963	171,963
Assigned For Capital Projects 2021	-	-	12,736	12,736
Assigned For Capital Projects 2024	-	-	13,423	13,423
Unassigned	1,603,970	-	-	1,603,970
Total Fund Balances	\$ 1,603,970	\$ (2,109,900.23)	\$ 198,122	\$ (307,808)
Total Liabilities & Fund Equity	\$ 1,971,046	\$ 4,496,394	\$ 198,122	\$ 6,665,561

Indigo

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending April 30, 2026

	Adopted	Prorated Budget	Actual	
	Budget	Thru 04/30/26	Thru 04/30/26	Variance
Revenues:				
Assessments	\$ 1,618,248	\$ 1,541,140	\$ 1,541,140	\$ -
I-95 City of Daytona Beach Funding	8,775	-	-	-
Interest	36,000	21,000	34,720	13,720
Miscellaneous Revenues	-	-	670	670
Total Revenues	\$ 1,663,023	\$ 1,562,140	\$ 1,576,530	\$ 14,390
Expenditures:				
Administrative:				
Supervisor Fees	\$ 12,000	\$ 7,000	\$ 1,600	\$ 5,400
FICA Expense	918	536	122	413
Engineering Fees	15,000	8,750	3,508	5,242
District Counsel	28,000	16,333	8,522	7,811
Arbitrage	2,250	2,250	2,250	-
Dissemination Agent	10,811	6,306	6,506	(200)
Annual Audit	6,430	4,810	4,810	-
Trustee Fees	13,356	8,970	8,970	-
Assessment Administration	21,836	21,836	21,836	-
Management Fees	68,657	40,050	40,050	(0)
Information Technology	2,884	1,682	1,682	0
Website Maintenance	1,236	721	721	-
Telephone	300	175	-	175
Postage	1,000	583	469	114
Printing & Binding	1,750	1,021	13	1,008
Insurance	37,304	37,304	33,676	3,628
Legal Advertising	2,500	1,458	820	639
Meeting Room Fee	2,100	1,225	1,127	98
Other Current Charges	500	292	224	67
Office Supplies	350	204	2	202
Office Expense	6,000	3,500	3,500	-
Dues, Licenses & Subscriptions	175	175	175	-
Total Administrative:	\$ 235,357	\$ 165,182	\$ 140,585	\$ 24,597
Maintenance Expenses I-95				
Electric	\$ 27,000	\$ 15,750	\$ 2,331	\$ 13,419
Landscape - Contract	55,986	32,659	32,659	-
Landscape - Contingency	3,500	2,042	-	2,042
Plant Replacement & Annuals	8,000	4,667	-	4,667
Lake Maintenance	6,582	3,840	3,365	475
Irrigation Repairs & Maintenance	20,000	11,667	-	11,667
Repairs	9,845	5,743	6,569	(826)
Miscellaneous	2,461	1,435	1,435	(0)
Total I-95 Maintenance Expenses	\$ 133,374	\$ 77,801	\$ 46,358	\$ 31,443

Indigo

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending April 30, 2026

	Adopted	Prorated Budget	Actual	
	Budget	Thru 04/30/26	Thru 04/30/26	Variance
Maintenance Expense - Community Wide				
On-Site Manager	\$ 38,160	\$ 22,260	\$ 22,260	\$ -
Electric	45,610	26,606	24,012	2,594
Landscape - Contract	576,436	336,254	350,219	(13,965)
Landscape - Contingency	30,000	17,500	22,000	(4,500)
Fertilizer/Pest Control	38,000	22,167	-	22,167
Plant Replacement & Annuals	35,000	20,417	11,500	8,917
Sod Replacement	28,512	16,632	-	16,632
Lake Maintenance	98,616	57,526	57,775	(249)
Fountain Maintenance	18,000	10,500	6,677	3,823
Holiday Lighting	18,585	18,585	18,585	-
Irrigation Repair & Maintenance	35,000	20,417	13,733	6,684
Repairs	39,800	23,217	12,188	11,028
Miscellaneous	16,158	9,426	5,127	4,298
Conservation Easement Maintenance	50,224	29,297	29,297	0
Tree Trimming	29,892	17,437	-	17,437
Pressure Washing	10,000	5,833	-	5,833
<i>The Preserve at LPGA</i>				
Landscape - Contract	\$ 113,741	\$ 66,349	\$ 66,346	\$ 3
Landscape - Contingency	8,000	4,667	-	4,667
Plant Replacement & Annuals	2,500	1,458	974	485
Floating Wetland Maintenance	112,768	65,781	37,670	28,111
Irrigation Repair & Maintenance	2,500	1,458	-	1,458
Miscellaneous	2,500	1,458	-	1,458
Total Maintenance Expenses - Community Wide	\$ 1,350,001	\$ 795,245	\$ 678,364	\$ 116,881
Total Expenditures	\$ 1,718,732	\$ 1,038,228	\$ 865,307	\$ 172,921
Excess Revenues (Expenditures)	\$ (55,709)		\$ 711,223	
Fund Balance - Beginning	\$ 55,709		\$ 892,748	
Fund Balance - Ending	\$ 0		\$ 1,603,970	

Indigo

Community Development District

Debt Service Fund - Series 1999A

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending April 30, 2026

	Adopted Budget	Prorated Budget Thru 04/30/26	Actual Thru 04/30/26	Variance
Revenues:				
Special Assessments	\$ 72,750	\$ 67,980	\$ 67,980	\$ -
Interest	5,000	2,917	3,373	456
Total Revenues	\$ 77,750	\$ 70,896	\$ 71,352	\$ 456
Expenditures:				
Series 1999A				
Interest - 11/01	\$ 12,250	\$ 12,250	\$ 12,250	\$ -
Special Call - 11/01	-	-	10,000	(10,000)
Principal - 05/01	50,000	-	-	-
Interest - 05/01	12,250	-	-	-
Total Expenditures	\$ 74,500	\$ 12,250	\$ 22,250	\$ (10,000)
Excess Revenues (Expenditures)	\$ 3,250		\$ 49,102	
Fund Balance - Beginning	\$ 60,089		\$ 139,601	
Fund Balance - Ending	\$ 63,340		\$ 188,704	

Indigo

Community Development District Debt Service Fund - Series 1999C

Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending April 30, 2026

	Adopted	Prorated Budget	Actual	
	Budget	Thru 04/30/26	Thru 04/30/26	Variance
Revenues:				
Special Assessments	\$ 377,662	\$ 292,294	\$ 292,294	\$ -
Interest	25,000	14,583	42,233	27,650
Total Revenues	\$ 402,662	\$ 306,877	\$ 334,527	\$ 27,650
Expenditures:				
Series 1999C				
Debt Service Obligation	\$ 925,400	\$ 233,100	\$ 233,100	\$ -
Other Debt Service Costs	-	-	9,905	(9,905)
Total Expenditures	\$ 925,400	\$ 233,100	\$ 243,005	\$ (9,905)
Other Sources/(Uses)				
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Excess Revenues (Expenditures)	\$ (522,738)		\$ 91,522	
Fund Balance - Beginning	\$ 522,738		\$ (934,597)	
Fund Balance - Ending	\$ -		\$ (843,074)	

Indigo

Community Development District

Debt Service Fund - Series 2005

Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending April 30, 2026

	Adopted	Prorated Budget	Actual	
	Budget	Thru 04/30/26	Thru 04/30/26	Variance
Revenues:				
Special Assessments	\$ 335,228	\$ 207,499	\$ 207,499	\$ -
Interest	2,500	1,458	25,239	23,781
Total Revenues	\$ 337,728	\$ 208,958	\$ 232,738	\$ 23,781
Expenditures:				
Series 2005				
Debt Service Obligation	\$ 123,913	\$ 99,763	\$ 99,763	\$ -
Other Debt Service Costs	-	-	6,095	(6,095)
Total Expenditures	\$ 123,913	\$ 99,763	\$ 105,858	\$ (6,095)
Other Sources/(Uses)				
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Excess Revenues (Expenditures)	\$ 213,815		\$ 126,881	
Fund Balance - Beginning	\$ -		\$ (2,188,157)	
Fund Balance - Ending	\$ 213,815		\$ (2,061,276)	

Indigo

Community Development District

Debt Service Fund - Series 2021

Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending April 30, 2026

	Adopted	Prorated Budget	Actual	
	Budget	Thru 04/30/26	Thru 04/30/26	Variance
Revenues:				
Special Assessments	\$ 156,614	\$ 153,456	\$ 153,456	\$ -
Interest	6,000	3,500	4,092	592
Total Revenues	\$ 162,614	\$ 156,956	\$ 157,548	\$ 592
Expenditures:				
Series 2021				
Interest - 11/01	\$ 46,164	\$ 46,164	\$ 46,164	\$ -
Principal - 05/01	65,000	-	-	-
Interest - 05/01	46,164	-	-	-
Total Expenditures	\$ 157,329	\$ 46,164	\$ 46,164	\$ -
Other Sources/(Uses)				
Transfer In/(Out)	\$ (3,000)	\$ (1,750)	\$ (1,683)	\$ (67)
Total Other Financing Sources (Uses)	\$ (3,000)	\$ (1,750)	\$ (1,683)	\$ (67)
Excess Revenues (Expenditures)	\$ 2,285		\$ 109,700	
Fund Balance - Beginning	\$ 70,918		\$ 149,300	
Fund Balance - Ending	\$ 73,203		\$ 259,001	

Indigo

Community Development District

Debt Service Fund - Series 2024

Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending April 30, 2026

	Adopted	Prorated Budget	Actual	
	Budget	Thru 04/30/26	Thru 04/30/26	Variance
Revenues:				
Special Assessments	\$ 225,323	\$ 220,779	\$ 220,779	\$ -
Interest	6,000	3,500	5,490	1,990
Total Revenues	\$ 231,323	\$ 224,279	\$ 226,268	\$ 1,990
Expenditures:				
Series 2024				
Interest - 11/01	\$ 88,296	\$ 88,296	\$ 88,296	\$ -
Principal - 05/01	45,000	-	-	-
Interest - 05/01	88,296	-	-	-
Total Expenditures	\$ 221,593	\$ 88,296	\$ 88,296	\$ -
Other Sources/(Uses)				
Transfer In/(Out)	\$ (4,000)	\$ -	\$ (2,422)	\$ 2,422
Total Other Financing Sources (Uses)	\$ (4,000)	\$ -	\$ (2,422)	\$ 2,422
Excess Revenues (Expenditures)	\$ 5,731		\$ 135,550	
Fund Balance - Beginning	\$ 98,392		\$ 211,195	
Fund Balance - Ending	\$ 104,123		\$ 346,745	

Indigo

Community Development District Capital Projects Fund - Series 1999A

Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending April 30, 2026

	Adopted Budget	Prorated Budget Thru 04/30/26	Actual Thru 04/30/26	Variance
Revenues:				
Interest	\$ -	\$ -	\$ 3,651	\$ 3,651
Total Revenues	\$ -	\$ -	\$ 3,651	\$ 3,651
Expenditures:				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Other Financing Sources/(Uses)				
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Excess Revenues (Expenditures)	\$ -		\$ 3,651	
Fund Balance - Beginning	\$ -		\$ 168,312	
Fund Balance - Ending	\$ -		\$ 171,963	

Indigo

Community Development District Capital Projects Fund - Series 2021

Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending April 30, 2026

	Adopted Budget	Prorated Budget Thru 04/30/26	Actual Thru 04/30/26	Variance
Revenues:				
Interest	\$ -	\$ -	\$ 250	\$ 250
Total Revenues	\$ -	\$ -	\$ 250	\$ 250
Expenditures:				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Other Financing Sources/(Uses)				
Transfer In/(Out)	\$ -	\$ -	\$ 1,683	\$ (1,683)
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ 1,683	\$ (1,683)
Excess Revenues (Expenditures)	\$ -		\$ 1,933	
Fund Balance - Beginning	\$ -		\$ 10,803	
Fund Balance - Ending	\$ -		\$ 12,736	

Indigo

Community Development District Capital Projects Fund - Series 2024

Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending April 30, 2026

	Adopted Budget	Prorated Budget Thru 04/30/26	Actual Thru 04/30/26	Variance
Revenues:				
Interest	\$ -	\$ -	\$ 255	\$ 255
Total Revenues	\$ -	\$ -	\$ 255	\$ 255
Expenditures:				
Capital Outlay - Construction	\$ -	\$ -	\$ -	\$ -
Capital Outlay - Cost of Issuance	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Other Financing Sources/(Uses)				
Transfer In/(Out)	\$ -	\$ -	\$ 2,422	\$ (2,422)
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ 2,422	\$ (2,422)
Excess Revenues (Expenditures)	\$ -		\$ 2,677	
Fund Balance - Beginning	\$ -		\$ 10,746	
Fund Balance - Ending	\$ -		\$ 13,423	

Indigo
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Total
Revenues:													
Assessments	\$ -	\$ 97,625	\$ 1,354,423	\$ 33,194	\$ 12,075	\$ 4,169	\$ 39,655	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,541,140
I-95 City of Daytona Beach Funding	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	4,296	3,609	3,218	5,353	6,571	5,654	6,018	-	-	-	-	-	34,720
Miscellaneous Revenues	-	-	670	-	-	-	-	-	-	-	-	-	670
Total Revenues	\$ 4,296	\$ 101,234	\$ 1,358,311	\$ 38,547	\$ 18,646	\$ 9,823	\$ 45,672	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,576,530
Expenditures:													
Administrative:													
Supervisor Fees	\$ -	\$ -	\$ -	\$ 800	\$ -	\$ -	\$ 800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,600
FICA Expense	-	-	-	61	-	-	61	-	-	-	-	-	122
Engineering Fees	141	1,613	-	253	283	1,218	-	-	-	-	-	-	3,508
District Counsel	858	1,399	1,266	2,874	2,125	-	-	-	-	-	-	-	8,522
Arbitrage	-	-	-	900	-	-	1,350	-	-	-	-	-	2,250
Dissemination Agent	1,001	901	901	901	901	901	1,001	-	-	-	-	-	6,506
Annual Audit	-	-	-	4,810	-	-	-	-	-	-	-	-	4,810
Trustee Fees	4,445	-	-	4,526	-	-	-	-	-	-	-	-	8,970
Assessment Administration	21,836	-	-	-	-	-	-	-	-	-	-	-	21,836
Management Fees	5,721	5,721	5,721	5,721	5,721	5,721	5,721	-	-	-	-	-	40,050
Information Technology	240	240	240	240	240	240	240	-	-	-	-	-	1,682
Website Maintenance	103	103	103	103	103	103	103	-	-	-	-	-	721
Telephone	-	-	-	-	-	-	-	-	-	-	-	-	-
Postage	117	67	45	21	14	166	39	-	-	-	-	-	469
Printing & Binding	3	0	-	-	5	5	-	-	-	-	-	-	13
Insurance	33,676	-	-	-	-	-	-	-	-	-	-	-	33,676
Legal Advertising	-	282	-	269	-	269	-	-	-	-	-	-	820
Meeting Room Fee	-	313	-	-	407	407	-	-	-	-	-	-	1,127
Other Current Charges	24	-	37	51	33	40	38	-	-	-	-	-	224
Office Supplies	0	0	0	0	1	0	0	-	-	-	-	-	2
Office Expense	500	500	500	500	500	500	500	-	-	-	-	-	3,500
Dues, Licenses & Subscriptions	175	-	-	-	-	-	-	-	-	-	-	-	175
Total Administrative:	\$ 68,840	\$ 11,140	\$ 8,815	\$ 22,031	\$ 10,334	\$ 9,570	\$ 9,854	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 140,585
Maintenance Expenses - I-95													
Electric	\$ 63	\$ -	\$ 417	\$ 379	\$ 471	\$ 525	\$ 477	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,331
Landscape - Contract	4,666	4,666	4,666	4,666	4,666	4,666	4,666	-	-	-	-	-	32,659
Landscape - Contingency	-	-	-	-	-	-	-	-	-	-	-	-	-
Plant Replacement & Annuals	-	-	-	-	-	-	-	-	-	-	-	-	-
Lake Maintenance	469	483	483	483	483	483	483	-	-	-	-	-	3,365
Irrigation Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-
Repairs	45	85	6,219	45	45	85	45	-	-	-	-	-	6,569
Miscellaneous	205	205	205	205	205	205	205	-	-	-	-	-	1,435
Total I-95 Expenses	\$ 5,447	\$ 5,438	\$ 11,989	\$ 5,777	\$ 5,869	\$ 5,963	\$ 5,875	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46,358

Indigo
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Total
Maintenance Expenses - Community Wide													
On-Site Manager	\$ 3,180	\$ 3,180	\$ 3,180	\$ 3,180	\$ 3,180	\$ 3,180	\$ 3,180	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,260
Electric	3,250	3,143	3,367	3,905	3,549	3,400	3,399	-	-	-	-	-	24,012
Landscape - Contract	50,031	50,031	50,031	50,031	50,031	50,031	50,031	-	-	-	-	-	350,219
Landscape - Contingency	4,838	-	10,725	1,470	4,968	-	-	-	-	-	-	-	22,000
Fertilizer/Pest Control	-	-	-	-	-	-	-	-	-	-	-	-	-
Plant Replacement & Annuals	5,058	624	336	-	5,482	-	-	-	-	-	-	-	11,500
Sod Replacement	-	-	-	-	-	-	-	-	-	-	-	-	-
Lake Maintenance	8,047	8,288	8,288	8,288	8,288	8,288	8,288	-	-	-	-	-	57,775
Fountain Maintenance	1,500	1,002	1,650	1,650	150	150	575	-	-	-	-	-	6,677
Holiday Lighting	-	9,292	-	-	-	-	9,292	-	-	-	-	-	18,585
Irrigation Repair & Maintenance	-	8,741	1,280	-	-	3,711	-	-	-	-	-	-	13,733
Repairs	1,405	2,529	2,413	1,672	1,392	1,087	1,692	-	-	-	-	-	12,188
Miscellaneous	205	205	3,723	379	205	205	205	-	-	-	-	-	5,127
Conservation Easement Maintenance	4,185	4,185	4,185	4,185	4,185	4,185	4,185	-	-	-	-	-	29,297
Tree Trimming	-	-	-	-	-	-	-	-	-	-	-	-	-
Pressure Washing	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>The Preserve at LPGA</i>													
Landscape - Contract	\$ 9,478	\$ 9,478	\$ 9,478	\$ 9,478	\$ 9,478	\$ 9,478	\$ 9,478	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 66,346
Landscape - Contingency	-	-	-	-	-	-	-	-	-	-	-	-	-
Plant Replacement & Annuals	-	624	-	-	350	-	-	-	-	-	-	-	974
Floating Wetland Maintenance	100	-	-	37,570	-	-	-	-	-	-	-	-	37,670
Irrigation Repair & Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Maintenance Expenses - Community W	\$ 91,277	\$ 101,322	\$ 98,657	\$ 121,809	\$ 91,258	\$ 83,716	\$ 90,325	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 678,364
Total Expenditures	\$ 165,563	\$ 117,901	\$ 119,461	\$ 149,617	\$ 107,461	\$ 99,249	\$ 106,055	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 865,307
Excess Revenues (Expenditures)	\$ (161,267)	\$ (16,666)	\$ 1,238,850	\$ (111,070)	\$ (88,816)	\$ (89,426)	\$ (60,382)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 711,223

SECTION X

Indigo

Community Development District

Summary of Invoices

March 21, 2026 - May 13, 2026

Fund	Date	Check No.'s	Amount
General Fund			
	3/25/26	5466-5467	\$ 5,118.34
	4/14/26	5468-5472	86,643.32
	4/21/26	5473-5475	8,631.93
	4/24/26	5476-5477	10,917.43
	5/1/26	5478-5482	8,913.84
	5/12/26	5483-5485	84,559.64
			\$ 204,784.50
Payroll			
	<u>March 2026</u>		
	Kevin Kilian	50717	184.70
	Mark McCommon	50718	159.70
	Ronald Brown	50719	184.70
	Ronald Byrne	50720	184.70
			\$ 713.80
TOTAL			\$ 205,498.30

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED YRMO	TO DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
3/25/26	00160	2/18/26	29749	202512	330	53800	49000		HOG CONTROL DEC26	*	173.75		
		2/18/26	29749A	202601	330	53800	49000		HOG CONTROL JAN26	*	173.75		
		2/19/26	29811	202602	330	53800	46600		CLEAN UP 1 OAK TREE	*	864.00		
		2/27/26	29814	202602	340	53800	63100		INSTALL A PALLET OF SOD	*	350.00		
		3/11/26	29808	202603	330	53800	46100		29ROTOR/20POPUVS/14NOZZLE	*	3,146.70		
TEAM ROUNDTREE INC												4,708.20	005466
3/25/26	00130	3/17/26	90257941	202603	320	53800	49000		RENT STORAGE 03/17-04/16	*	205.07		
		3/17/26	90257941	202603	330	53800	49000		RENT STORAGE 03/17-04/16	*	205.07		
WILLIAMS SCOTSMAN INC												410.14	005467
4/14/26	00017	3/31/26	7644718	202603	310	51300	48000		NOT OF MEETING 03/27/26	*	268.68		
DAYTONA BEACH NEWS-JOURNAL												268.68	005468
4/14/26	00181	4/03/26	3728129	202601	310	51300	31500		CDD MTG/AUDIT/DFH	*	2,874.21		
		4/03/26	3728129A	202602	310	51300	31500		STORMWATER PONDS/NST PROP	*	2,125.00		
KUTAK ROCK LLP												4,999.21	005469
4/14/26	00159	3/31/26	26-119	202603	330	53800	12000		SITE MANAGEMENT SVC MAR26	*	3,180.00		
		4/01/26	26-4	202604	310	51300	44000		OFFICE RENT APR26	*	500.00		
SOLARIS MANAGEMENT INC												3,680.00	005470
4/14/26	00015	4/02/26	PSI25873	202604	330	53800	46800		LAKE/WETLAND SRVC APR26	*	8,288.09		
		4/02/26	PSI25896	202604	320	53800	46800		LAKE/WETLAND SVCS APR26	*	482.69		
SOLITUDE LAKE MANAGEMENT LLC												8,770.78	005471
4/14/26	00160	3/09/26	29807	202603	330	53800	46100		5POPUVS/4ROTORS/LATERAL	*	564.50		
		4/01/26	29849	202604	320	53800	46200		I95 LANDSCAPE MNT APR26	*	4,665.50		
		4/01/26	29849	202604	330	53800	46200		LPGA/PRES/GC LNDSCP APR26	*	50,031.35		

INDI INDIGO TVISCARRA

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
4/01/26		29849		202604	340	53800	46200		PRESERVE LANDSCAPE APR26	*	9,478.00		
4/01/26		29849		202604	330	53800	46900		CONVERSE EASE MNT UNBRUSH	*	4,185.30		
TEAM ROUNTREE INC											68,924.65	005472	
4/21/26	00189	4/01/26	18	202604	310	51300	34000		MANAGEMENT FEES APR26	*	5,721.42		
4/01/26		18		202604	310	51300	35200		WEBSITE ADMIN FEE APR26	*	103.00		
4/01/26		18		202604	310	51300	35100		INFORMATION TECH APR26	*	240.33		
4/01/26		18		202604	310	51300	31300		DISSEMINATION FEE APR26	*	900.92		
4/01/26		18		202604	310	51300	51000		OFFICE SUPPLIES APR26	*	.27		
4/01/26		18		202604	310	51300	42000		POSTAGE APR26	*	37.60		
GOVERNMENTAL MANAGEMENT SERVICES											7,003.54	005473	
4/21/26	00154	4/13/26	10163414	202603	310	51300	31100		CDD MTG/DREAMFINDERS RVW	*	1,218.25		
HALFF ASSOCIATES INC.											1,218.25	005474	
4/21/26	00130	4/17/26	90260029	202604	320	53800	49000		RENT STORAGE 4/17 - 5/16	*	205.07		
4/17/26		90260029		202604	330	53800	49000		RENT STORAGE 4/17 - 5/16	*	205.07		
WILLIAMS SCOTSMAN INC											410.14	005475	
4/24/26	00034	12/09/25	18323333	202512	330	53800	46000		RPLC PIPE/INTERIOR CLOCK	*	1,625.00		
COURTEAUX ELECTRIC, INC.											1,625.00	005476	
4/24/26	00185	4/01/26	100788	202604	330	53800	47200		HOLIDAY LIGHTING APR26	*	9,292.43		
TPG LIGHTING LLC											9,292.43	005477	
5/01/26	00148	4/24/26	3494-04-	202604	310	51300	31200		ARBITRAGE SERIES 2005	*	450.00		
4/24/26		7374-04-		202604	310	51300	31200		ARBITRAGE SERIES 2021	*	450.00		
4/24/26		8000-04-		202604	310	51300	31200		ARBITRAGE SERIES 2024	*	450.00		
AMERICAN MUNICIPAL TAX-EXEMPT											1,350.00	005478	
INDI INDIGO										TVISCARRA			

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
5/01/26	00171	4/14/26	7 202604 310-51300-31300	DISCLOSURE SERVICES LLC	*	100.00	100.00 005479
5/01/26	00191	3/01/26	14433 202603 330-53800-46700	FOUNTAIN SERVICES MAR26	*	150.00	
		4/01/26	14211 202604 330-53800-46700	FOUNTAIN SERVICES APR26	*	150.00	
		4/29/26	14394 202604 330-53800-46700	INSTALLED A NEW SUMP PUMP	*	425.00	
		5/01/26	14300 202605 330-53800-46700	FOUNTAIN SERVICES MAY26	*	150.00	
							875.00 005480
5/01/26	00031	3/31/26	8651 202603 330-53800-46000	LPGA MTHLY REPAIRS/MAINT	*	1,087.34	
		3/31/26	8651 202603 320-53800-46000	I95 TEST/RPLC BULBS	*	85.00	
		4/30/26	8691 202604 330-53800-46000	LPGA MTHLY REPAIRS/MAINT	*	1,691.50	
		4/30/26	8691 202604 320-53800-46000	I95 TEST/RPLC BULBS	*	45.00	
							2,908.84 005481
5/01/26	00159	4/30/26	26-125 202604 330-53800-12000	SITE MANAGEMENT SVC APR26	*	3,180.00	
		5/01/26	26-5 202605 310-51300-44000	OFFICE RENT MAY26	*	500.00	
							3,680.00 005482
5/12/26	00189	5/01/26	19 202603 310-51300-49000	FAIRFIELD INN&SUITE MAR26	*	407.03	
		5/01/26	19A 202604 310-51300-42000	USPS IRS FORM	*	1.06	
		5/01/26	19B 202605 310-51300-34000	MANAGEMENT FEES MAY26	*	5,721.42	
		5/01/26	19B 202605 310-51300-35200	WEBSITE ADMIN FEE MAY26	*	103.00	
		5/01/26	19B 202605 310-51300-35100	INFORMATION TECH MAY26	*	240.33	
		5/01/26	19B 202605 310-51300-31300	DISSEMINATION FEE MAY26	*	900.92	
		5/01/26	19B 202605 310-51300-51000	OFFICE SUPPLIES MAY26	*	.39	
		5/01/26	19B 202605 310-51300-42000	POSTAGE MAY26	*	54.56	
							7,428.71 005483
				INDI INDIGO	TVISCARRA		

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
5/12/26	00015	5/02/26	PSI26723 202605 330-53800-46800	LAKE WETLAND SRVC MAY26	*	8,288.09		
		5/02/26	PSI26747 202605 330-53800-46800	LAKE WETLAND SRVC MAY26	*	482.69		
							SOLITUDE LAKE MANAGEMENT LLC	8,770.78 005484

5/12/26	00160	5/01/26	29921 202605 320-53800-46200	I95 LANDSCAPE MNT MAY26	*	4,665.50		
		5/01/26	29921 202605 330-53800-46200	LGPA/PRES/GC LNDSCP MAY26	*	50,031.35		
		5/01/26	29921 202605 340-53800-46200	PRESERVE LANDSCAPE MAY26	*	9,478.00		
		5/01/26	29921 202605 330-53800-46900	CONVERSE EASE MNT UNBRUSH	*	4,185.30		
							TEAM ROUNDTREE INC	68,360.15 005485

						TOTAL FOR BANK A	204,784.50	
						TOTAL FOR REGISTER	204,784.50	

INDI INDIGO

TVISCARRA

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

RECEIVED
MAR 16 2026

Invoice

386-274-4050 FAX 386-236-1270

#160



Team
Roun ree

www.teamroutree.net

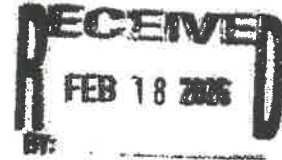
Bill To
Indigo CDD 6200 Lee Vista Blvd. Suite 300 Orlando, FL 32822

Date	Invoice #
2/18/2026	29749

Service Address
Community CONSERVATION AREA ALONG TOMOKA RIVER

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

Description	Amount
December and January Hog Control	347.50
390-53900-49000 <i>W</i>	
Thank you for choosing Team Rountree!	
Total	\$347.50



We accept Visa, MasterCard & Discover

#160

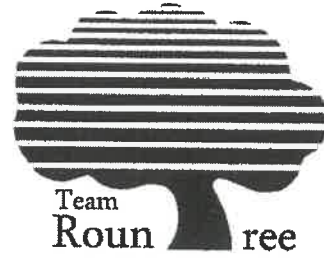
RECEIVED

MAR 16 2026

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

Invoice

386-274-4050 FAX 386-236-1270



www.teamroutree.net

Bill To
Indigo CDD 6200 Lee Vista Blvd. Suite 300 Orlando, FL 32822

Date	Invoice #
2/19/2026	29811

Service Address
Entrance of Ironwood

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

Description	Amount
Clean up (1) Oak to match what DR Horton had done to adjacent Oaks 330-53800-46600 <i>ids</i> Clean up 1 oak	864.00
Thank you for choosing Team Rountree!	Total \$864.00

We accept Visa, MasterCard & Discover

#160

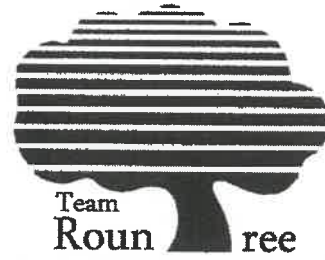
Team Rountree, Inc.
P.O. Box 730506
Ormond Beach, FL 32173

RECEIVED

MAR 16 2026

Invoice

386-274-4050 FAX 386-236-1270



www.teamroutree.net

Bill To
Indigo CDD 6200 Lee Vista Blvd. Suite 300 Orlando, FL 32822

Date	Invoice #
2/27/2026	29814

Service Address
Preserve - <i>COMMAL AREA SWALE</i> Belle Isle

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

Description	Amount
Install (1) pallet of sod <i>340-53800-63100</i> <i>160</i> <i>Install a pallet of SOD</i>	350.00
Thank you for choosing Team Rountree!	Total \$350.00

We accept Visa, MasterCard & Discover

#160

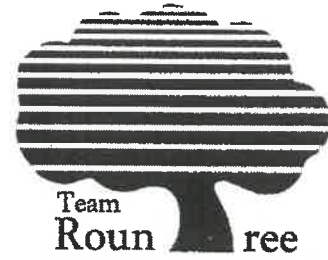
Team Rountree, Inc.
P.O. Box 730506
Ormond Beach, FL 32173

RECEIVED

Invoice

MAR 16 2026

386-274-4050 FAX 386-236-1270



www.teamroutree.net

Bill To
Indigo CDD 6200 Lee Vista Blvd. Suite 300 Orlando, FL 32822

Date	Invoice #
3/11/2026	29808

Service Address
LPGA Timers A-C

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

Description	Amount
<p>Performed complete inspection timers A-C</p> <p>TIMER (A) Replaced (9) pgp rotors, (7) 6" popups, (1) 2" control valve #15, (1) ICD decoder #25 Flushed, nozzled, adjusted and programmed controller</p> <p>TIMER (B) Shorted connection at station #23 and #27-29 Water intrusion on connectors New splice with king gel cap connectors and waterproof connectors Replaced (11) pgp rotors and (4) 6" popups Flushed, nozzled, adjusted and programmed controller</p> <p>TIMER (C) Replaced (9) pgp rotors, (7) 6" popups and (14) nozzles Flushed, nozzled, adjusted and programmed controller</p> <p>330-53800-46100 <i>[Signature]</i></p> <p>29 Rotors | 26 popups | 14 Nozzles</p>	<p>3,146.70</p>
Thank you for choosing Team Rountree!	Total \$3,146.70

We accept Visa, MasterCard & Discover



6400 E MCDOWELL RD. SUITE 300
SCOTTSDALE, AZ 85257

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

130
RECEIVED
MAR 18 2026



INVOICE

Customer #	Bill to #	Invoice #	Invoice Date	Terms
10447642	164785	9025794180	3/17/2026	NET 30
PAYMENT DUE			\$410.14	
INVOICE DUE DATE			4/16/2026	

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

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

Contract #	Contract Start Date	Customer PO	Ordered By	Rental Period	Job Location
W579986	11/17/2008		Curt von der Osten 9046871255	3/17/2026 - 4/16/2026	105 GRANDE CHAMPION BLVD. DAYTONA BEACH FL 32124

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

001-320-538-490
001-370-538-490
Rent Storage 03/17 - 04/16 205.07

Invoice in USD

Download the WillScot Solutions Center App

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☎ 800.782.1500 | 🌐 WillScotSolutionsCenter.com

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.

PLEASE REMIT WITH PAYMENT

INVOICE TOTAL \$410.14
Invoice #: 9025794180
Due Date: 4/16/2026
Customer: INDIGO COMMUNITY DEVELOPMENT DISTR
Customer #: 10447642

PLEASE REMIT TO:

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

#17

USA TODAY CO.



ACCOUNT NAME		ACCOUNT #	INV DATE
Indigo Comm Dev Dist		464696	03/31/26
INVOICE #	INVOICE PERIOD	CURRENT INVOICE TOTAL	
0007644718	Mar 1- Mar 31, 2026	\$268.68	
PREPAY (Memo Info)	UNAPPLIED (included in amt due)	TOTAL CASH AMT DUE*	
\$0.00	\$0.00	\$268.68	

BILLING ACCOUNT NAME AND ADDRESS	PAYMENT DUE DATE: APRIL 30, 2026
Indigo Community Development District 219 E Livingston ST Orlando, FL 32801-1508	<p>Legal Entity: USA TODAY Media Corp.</p> <p>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 rates incorrectly invoiced or paid must be submitted in writing to Publisher within 30 days of the invoice date or the claim will be waived. Any credit towards future advertising must be used within 30 days of issuance or the credit will be forfeited.</p> <p>All funds payable in US dollars.</p>

BILLING INQUIRIES/ADDRESS CHANGES 1-877-736-7612 or smb@usatodayco.com **FEDERAL ID** 47-2390983

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Date	Description	Amount
3/1/26	Balance Forward	\$268.68
3/2/26	PAYMENT - THANK YOU	-\$268.68

Package Advertising:

Start-End Date	Order Number	Product	Description	PO Number	Package Cost
3/18/26	12168149	DTB Daytona Beach News-Journal	12168149		\$268.68

1-310-513-480

NOT OF Meeting 03/24/26

RECEIVED
APR 02 2026

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		ACCOUNT NUMBER		INVOICE NUMBER		AMOUNT PAID
Indigo Comm Dev Dist		464696		0007644718		
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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$268.68
REMITTANCE ADDRESS (include Account# & Invoice# on check)				TO PAY BY PHONE PLEASE CALL:		TOTAL CREDIT CARD AMT DUE
USA TODAY Media Corp. PO Box 631244 Cincinnati, OH 45263-1244				1-877-736-7612		\$279.40
				To sign up for E-mailed invoices and online payments please go to https://gcil.my.site.com/financialservicesportal/s/		

0000464696000000000000000076447180002686867175

USA TODAY CO.



PO Box 631244 Cincinnati, OH 45263-1244

AFFIDAVIT OF PUBLICATION

Stacie Vanderbilt
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:

DTB Daytona Beach News-Journal 03/18/2026
DTB news-journalonline.com 03/18/2026

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 03/18/2026



Legal Clerk



Notary, State of WI, County of Brown

4-3-28

My commission expires

Publication Cost: \$268.68
Tax Amount: \$0.00
Payment Cost: \$268.68
Order No: 12168149 # of Copies: 1
Customer No: 464696
PO #:

THIS IS NOT AN INVOICE!

Please do not use this form for payment remittance.

KONGMENG YANG
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 Friday, March 27, 2026 at 1:00 p.m. at the Fairfield by Marriott 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 Florida 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 219 E. Livingston Street, Orlando, Florida 32801 or by calling (407) 841-5524, and will also be available on the District's website at www.IndigoCDD.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 (407) 841-5524 at least 48 hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Office. A person who decides to appeal any decision made at the meeting with respect to any matter considered at the meeting is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

Jeremy LeBrun
District Manager
Governmental Management
Services - Central Florida, LLC
L#12168149 3/18/2026

#181

KUTAK ROCK LLP

TALLAHASSEE, FLORIDA

Telephone 404-222-4600

Facsimile 404-222-4654

Federal ID 47-0597598

April 3, 2026

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APR 06 2026

Check Remit To:

Kutak Rock LLP
PO Box 30057
Omaha, NE 68103-1157

ACH/Wire Transfer Remit To:

ABA #104000016
First National Bank of Omaha
Kutak Rock LLP
A/C "

Reference: Invoice No. 3728129

Client Matter No. 10823-1

Notification Email: efitgroup@kutakrock.com

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

Invoice No. 3728129
10823-1

Re: General

For Professional Legal Services Rendered

01/06/26	J. Gillis	0.40	80.00	Coordinate response to auditor letter
01/12/26	K. Buchanan	0.70	245.00	Review potential developer agreement between DreamFinders and CDD regarding issuance of future bonds
01/14/26	K. Buchanan	0.70	245.00	Confer with potential builder regarding assessments
01/21/26	K. Buchanan	1.70	595.00	Prepare for and attend board meeting
01/28/26	K. Buchanan	4.50	<u>1,575.00</u>	Prepare for, travel to and from, and attend board meeting
02/13/26	K. Buchanan	0.30	105.00	Confer with district manager regarding tax notices
02/19/26	H. Hurley	3.00	795.00	Research maintenance requirements of stormwater ponds; correspond with Buchanan regarding stormwater pond maintenance issue

1-310-513-315

BOARD MTC1 / NSF proposal

KUTAK ROCK LLP

Indigo CDD

April 3, 2026

Client Matter No. 10823-1

Invoice No. 3728129

Page 2

02/23/26	K. Buchanan	2.50	875.00	Confer with Littlejohn regarding NST proposal; Confer with district manager, property manager, and district engineer regarding NST lease; confer with NST representatives regarding requested changes
02/25/26	K. Buchanan	1.00	350.00	Review proposed changes to NST agreement and confer with Ferguson regarding same

TOTAL HOURS 14.80

TOTAL FOR SERVICES RENDERED \$4,865.00

DISBURSEMENTS

Meals 16.96
Travel Expenses 117.25

TOTAL DISBURSEMENTS 134.21

TOTAL CURRENT AMOUNT DUE \$4,999.21

#159



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

INVOICE

Date	Invoice #
3/31/2026	26-119

Bill To: Indigo Community Development District c/o Governmental Management Services 6200 Lee Vista Blvd, Ste 300 Orlando, FL 32822	
---	--

Description	Amount
Monthly Site Management Services March - 2026 <i>Site Management SVC Mar 26</i> <i>330-538-120</i> <i>[Signature]</i>	\$ 3,180.00
	\$ 3,180.00

#159




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

INVOICE

Date	Invoice #
4/1/2026	26-4

Bill To: Indigo Community Development District c/o Governmental Management Services 6200 Lee Vista Blvd, Ste 300 Orlando, FL 32822	
---	--

Description	Amount
Monthly Office Rent – April 2026 Suite 123 1452 N US Hwy 1 Ormond Beach FL 32174 <i>Office rent Apr 26</i> 	\$ 500.00 <i>310-513-440</i>
	\$ 500.00

#15



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APR 03 2026

INVOICE

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

Page: 1

Invoice Number: PSI258736
Invoice Date: 4/2/2026

Bill
To: Indigo CDD
C/O Solaris Management Service
6200 Lee Vista Blvd Suite 300
Orlando, FL 32822

Ship
To: Indigo CDD
C/O Solaris Management Service
6200 Lee Vista Blvd Suite 300
Orlando, FL 32822
United States

Ship Via
Ship Date 4/2/2026
Due Date 5/2/2026
Terms Net 30

Customer ID 7830
P.O. Number
P.O. Date 4/2/2026
Our Order No.

Item/Description	Unit	Order Qty	Quantity	Unit Price	Total Price
Annual Maintenance		1	1	8,288.09	8,288.09
April Billing					
4/1/2026 - 4/30/2026					
Indigo Cdd North -Lake-ALL					
Legends Preserve Lake all (ponds 48-57)					
Preserve PH B Lake all (ponds 58-63)					
Indigo Cdd North -Lake-ALL					
Legends Preserve Lake all (ponds 48-57)					
Preserve PH B Lake all (ponds 58-63)					

330-53900-46800

Lake/wetland srvc Apr 26

Amount Subject to Sales Tax 0.00
Amount Exempt from Sales Tax 8,288.09

Subtotal: 8,288.09
Invoice Discount: 0.00
Total Sales Tax: 0.00
Payment Amount: 0.00
Total: 8,288.09

#15



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APR 03 2026

INVOICE

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

Page: 1

Invoice Number: PS1258961
Invoice Date: 4/2/2026

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

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

Ship Via
Ship Date 4/2/2026
Due Date 5/2/2026
Terms Net 30

Customer ID 8028
P.O. Number
P.O. Date 4/2/2026
Our Order No.

Item/Description	Unit	Order Qty	Quantity	Unit Price	Total Price
Annual Maintenance April Billing 4/1/2026 - 4/30/2026 Lpga 195 Interchange-Lake-ALL		1	1	482.69	482.69

320-53800-46800

Lake/wetland sucs Apr 26

Amount Subject to Sales Tax 0.00
Amount Exempt from Sales Tax 482.69

Subtotal: 482.69
Invoice Discount: 0.00
Total Sales Tax: 0.00
Payment Amount: 0.00
Total: 482.69

#160

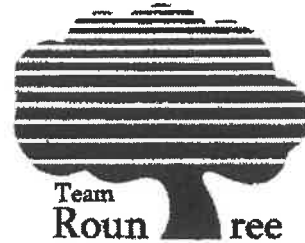
Team Rountree, Inc.
P.O. Box 730506
Ormond Beach, FL 32173

386-274-4050 FAX 386-236-1270

Indigo CDD
6200 Lee Vista Blvd.
Suite 300
Orlando, FL 32822

The Preserve - ENTRANCE
Community Wide 330

Invoice




Team
Roun ree

www.teamroutree.net

3/9/2026	29807
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Please be advised: effective October 1, 2023, any invoice paid by credit card will be charged an additional 3.5%

Description	Amount
Performed complete system inspection Replaced (4) PGP rotors and (5) 6' popups Repaired (1) broken 1' lateral Flushed, nozzleed, adjusted and programmed controller 330-53800-46100  5 popups / 4 Rotors / lateral	\$64.50
Thank you for choosing Team Rountree!	Total \$564.50

We accept Visa, MasterCard & Discover

#160

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

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APR 01 2026

Invoice

386-274-4050 FAX 386-236-1270



Team
Roun ree

www.teamroutree.net

Bill To:
Indigo CDD 6200 Lee Vista Blvd. Suite 300 Orlando, FL 32822

Date:	Invoice #
4/1/2026	29849

Service Address:
Indigo Community Development District

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

Description	Amount
1-95 INTERCHANGE (320-53800-46200)	0.00
Monthly Costs for <u>Landscape</u> & Irrigation Services <i>MNT Apr 26</i>	4,665.50
COMMUNITIES (330-53800-46200)	0.00
<u>LPGA INTERNATIONAL COMMUNITY</u>	
Monthly Costs for Landscaping & Irrigation Services \$38,694.35	
<u>PRESERVE COMMUNITY</u>	0.00
Monthly Costs for Landscaping & Irrigation Services \$5,839.00	
<u>GRANDE CHAMPION COMMUNITY</u>	
Monthly Costs for Landscaping & Irrigation Services \$5,498.00	
<i>LNDSCP</i> TOTAL COMMUNITIES	50,031.35
<i>Apr 26</i>	
<u>PRESERVE COMMUNITY SPECIFIC (340-53800-46200)</u>	
<i>Landscape Apr 26</i>	
<u>CONSERVATION EASEMENTS (330-53800-46900)</u>	
Monthly Maintenance	4,185.30
<i>Conserve East MNT unby sh</i>	
<i>[Signature]</i>	
Thank you for choosing Team Rountree!	
Total	\$68,360.15

We accept Visa, MasterCard & Discover

189

GMS-Central Florida, LLC

1001 Bradford Way
Kingston, TN 37763

Invoice

Invoice #: 18
Invoice Date: 4/1/26
Due Date: 4/1/26
Case:
P.O. Number:

Bill To:

Indigo CDD
219 E. Livingston St.
Orlando, FL 32801

Description	Hours/Qty	Rate	Amount
Management Fees 1-310-513-340		5,721.42	5,721.42
Website Administration 1-310-513-352		103.00	103.00
Information Technology 1-310-513-351		240.33	240.33
Dissemination Agent Services 1-310-513-313		900.92	900.92
Office Supplies 1-310-513-510		0.27	0.27
Postage 1-310-513-420		37.60	37.60
Total			\$7,003.54
Payments/Credits			\$0.00
Balance Due			\$7,003.54

154



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

Invoice Date: 04/13/2026
Invoice: 10163414
Project: 059091.002

Attention: Teresa Viscarra, tviscarra@gmscfl.com
Project Name: Indigo Community Development District (Indigo CDD)/General Business (2012-019.10)

For Professional Services Rendered through: March 31, 2026

Hourly Not To Exceed	Fee	Pct. Comp	Earned To Date	Previous Amount	Current Amount
000100 - 1 - Miscellaneous Engineering	18,099.98	91.15	16,498.50	15,280.25	1,218.25
Total Hourly Not To Exceed Services:	18,099.98	91.15	16,498.50	15,280.25	1,218.25

Amount Due this Invoice: 1,218.25

1-310-513-311

RECEIVED

APR 14 2026

CDD MTG / Dream finders RVLW

Remit payment to P.O. Box 4897, Dept 331, Houston, TX 77210
Reference Project 059091.002 and Invoice 10163414
Contact Sandra Charles at scharles@halff.com with any billing questions.

Monthly Project Status Report
Indigo Community Development District



Project Name:	Indigo Community Development District
Contact:	John McCarthy, Jim Perry
Halff Contact:	Brett Witte
Contract Number:	
Halff Project Number:	058934.001 (2012-019.10)
Project Status:	Active
Previous Work Summary: March	<ul style="list-style-type: none"> ~ Coordination and meeting with Staff ~ Review Dreamfinders plat, construction plans, and reports ~ Attended Board meeting
Scheduled Work over the next 30 days: April	~ As needed
Additional Requested Services:	
Action Items:	

Half Associates, Inc.
P.O. Box 4897, Dept 331
Houston, TX 77210

Teresa Viscarra
Indigo Community Development District
475 West Town Place
Suite 114
St. Augustine, FL 32092

April 13, 2026
Project No: 059091.002
Invoice No: 10163414
Invoice Total: \$1,218.25

059091.002 Indigo Community Development District (Indigo CDD)/General Business (2012-019.10)

Professional Services thru March 31, 2026

Phase 000100 1 - Miscellaneous Engineering

Professional Personnel

			Hours	Rate	Amount	
Professional Engineer II						
Witte, Brett	3/4/2026		.50	170.00	85.00	
Witte, Brett	3/23/2026		4.00	170.00	680.00	
Witte, Brett	3/27/2026		2.00	170.00	340.00	
Administrative Assistant III						
Charles, Sandra	3/3/2026		.25	111.00	27.75	
Charles, Sandra	3/4/2026		.50	111.00	55.50	
Administrative II - Assistant						
DelValle, Abigail	3/25/2026		.25	60.00	15.00	
DelValle, Abigail	3/30/2026		.25	60.00	15.00	
Totals			7.75		1,218.25	
Total Labor						1,218.25

Billing Limits

	Current	Prior	To-Date
Total Billings	1,218.25	15,280.25	16,498.50
Limit			18,099.98
Remaining			1,601.48

Total this Invoice \$1,218.25

#130



6400 E MCDOWELL RD. SUITE 300
SCOTTSDALE, AZ 85257

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

RECEIVED

APR 18 2026



INVOICE

Customer #	Bill to #	Invoice #	Invoice Date	Terms
10447642	164785	9026002997	4/17/2026	NET 30
PAYMENT DUE			\$410.14	
INVOICE DUE DATE			5/17/2026	

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



BRANCH:

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

Contract #	Contract Start Date	Customer PO	Ordered By	Rental Period	Job Location
W579986	11/17/2008		Curt von der Osten 9046871255	4/17/2026 - 5/16/2026	105 GRANDE CHAMPION BLVD. DAYTONA BEACH FL 32124

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

1-320-538-490 - 205.07
1-330-538-490 - 205.07

Invoice in USD

Download the WillScot Solutions Center App



Easily manage your units, view and pay invoices, track deliveries and pickups, request services, or get quotes for new units—all of this at any time, from anywhere.



800.782.1500 WillScotSolutionsCenter.com

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.

PLEASE REMIT WITH PAYMENT

INVOICE TOTAL \$410.14
Invoice #: 9026002997
Due Date: 5/17/2026
Customer: INDIGO COMMUNITY DEVELOPMENT DISTR
Customer #: 10447642

PLEASE REMIT TO:

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

#34

COURTEAUX ELECTRIC INC.

85 N YONGE ST
ORMOND BEACH FL 32174

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

INVOICE

Date	Invoice #
12/9/2025	18323333

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

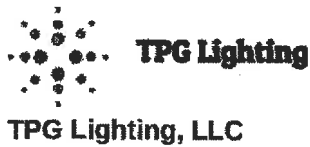
RECEIVED

APR 21 2026

Terms	JOB NAME
Due on receipt	INTERNATIONAL GOLF ENTRAN...

Description	Qty	Rate	Amount
<p>The whole entrance was not getting lit up at night. upon arrival checked the time clock and it was not operational. Replaced the interior of the clock.</p> <p>locate a pipe near the service maintenance road. Located to Chase under the road and installed a three-quarter inch pipe from Sign to Sign for future Power.</p> <p><i>KPIC clock interior / pipe</i></p> <p><i>330-53800-46000</i></p> <p><i>Received Today 4/21/26</i> <i>[Signature]</i></p>		1,625.00	1,625.00
Total			\$1,625.00
Payments/Credits			\$0.00
Balance Due			\$1,625.00

#185



TPG Lighting, LLC

Indigo CDD
6200 Lee Vista Blvd Suite 300
Orlando, FL 32822

(386) 290-9056
kurt@solarismgt.com

RECEIVED
APR 21 2026

Holiday lighting Apr 26

INVOICE	#100788
INVOICE DATE	Apr 01, 2026
PAYMENT TERMS	Upon receipt
DUE DATE	Apr 01, 2026
AMOUNT DUE	\$9,292.43

SERVICE ADDRESS

100 International Golf Dr
Daytona Beach, FL 32124

CONTACT US

P.O. Box 471126
Lake Monroe, FL 32747

(407) 413-0442
tpglighting@gmail.com

INVOICE

Services	qty	unit price	amount
Lighting - Holidays - 1009 Oregon 44" Lit Fir Teardrop (With 12"W x 18"L Red 3D Commercial-Grade Bow) International Golf Dr. Entrance: Placing two warm white lit fir teardrops on each side of the entrance (See rendering). Includes commercial-grade red 3D bows.	4.0	\$269.02	\$1,076.08
Lighting - Holidays - 1007 Oregon Pre-Lit Garland (9 ft. Section) International Golf Dr. Entrance: Lining the archways on the left and right side of the entrance in warm white lit garland. Lining the top of the median sign in the median with warm white lit garland.	7.0	\$147.90	\$1,035.30
Lighting - Holidays - 4004 18"W x 24"L Outdura Red 3D Bow International Golf Dr. Entrance: Placing one large commercial-grade red bow at the top of each archway on the left and right side of the entrance affixed to the garland.	2.0	\$75.48	\$150.96
Lighting - Holidays - 4001 12"W x 18"L Outdura Red 3D Bow International Golf Dr. Entrance: Placing one commercial-grade red bow on each side of the median sign affixed to the garland.	2.0	\$62.44	\$124.88
Lighting - Holidays - 3001 Mini Lights (Per Strand) International Golf Dr. Entrance: Wrapping the trunks of the 2 palm trees in front of the sign at the entrance median in warm white mini lights.	40.0	\$29.98	\$1,199.20

Lighting - Holidays - 3002 Palm Fronds Wrap (Per Frond) International Golf Dr. Entrance: Lining the lowest 8 fronds of the 2 palm trees in the entrance median in green mini lights.	16.0	\$39.98	\$639.68
Lighting - Holidays - 1009 Oregon 44" Lit Fir Teardrop (With 12"W x 18"L Red 3D Commercial-Grade Bow) Champions Drive Entrance: Placing two warm white lit fir teardrops on each side of the entrance (See rendering). Includes commercial-grade red 3D bows.	4.0	\$269.02	\$1,076.08
Lighting - Holidays - 1007 Oregon Pre-Lit Garland (9 ft. Section) Champions Drive Entrance: Lining the archways on the left and right side of the entrance in warm white lit garland. Lining the top of the median sign in the median with warm white lit garland.	7.0	\$147.90	\$1,035.30
Lighting - Holidays - 4004 18"W x 24"L Outdura Red 3D Bow Champions Drive Entrance: Placing one large commercial-grade red bow at the top of each archway on the left and right side of the entrance affixed to the garland.	2.0	\$75.48	\$150.96
Lighting - Holidays - 4001 12"W x 18"L Outdura Red 3D Bow Champions Drive Entrance: Placing one commercial-grade red bow on each side of the median sign affixed to the garland.	2.0	\$62.44	\$124.88
Lighting - Holidays - 3001 Mini Lights (Per Strand) Champions Drive Entrance: Wrapping the trunks of the 3 palm trees in front of the sign at the entrance median in warm white mini lights.	60.0	\$29.98	\$1,798.80
Lighting - Holidays - 3002 Palm Fronds Wrap (Per Frond) Champions Drive Entrance: Lining the lowest 8 fronds of the 3 palm trees in the entrance median in green mini lights.	24.0	\$39.98	\$959.52
Lighting - Holidays - 1009 Oregon 44" Lit Fir Teardrop (With 12"W x 18"L Red 3D Commercial-Grade Bow) Grand Champion: Placing a warm white lit fir teardrop with commercial-grade red 3D bow on the left and right columns near the top of both towers.	4.0	\$269.02	\$1,076.08
Lighting - Holidays - 3001 Mini Lights (Per Strand) Grand Champion: Wrapping the trunks of the Robellinis on both sides of the entrance in front of the sign in warm white mini lights.	28.0	\$29.98	\$839.44
Lighting - Holidays - 3001 Mini Lights (Per Strand) Grande Champion Entrance: Adding green mini lights on the bottom 4 fronds of each of the 13 Robellinis.	33.0	\$29.98	\$989.34
Lighting - Holidays - 3001 Mini Lights (Per Strand) Grand Champion: Wrapping the set of 2 cone-shaped bushes in front of each tower in warm white mini lights.	24.0	\$29.98	\$719.52
Lighting - Holidays - 1003 48" Oregon Wreath (With 18"W x 24"L Red Outdura 3D Commercial-Grade Bow) Tournament Drive Entrance: Placing one 48" warm white lit wreath with commercial-grade red bow centered on the median monument.	1.0	\$430.06	\$430.06

Lighting - Holidays - 3001 Mini Lights (Per Strand)	40.0	\$29.98	\$1,199.20
Tournament Drive Entrance:			
Wrapping the trunks of the 2 palm trees behind the median monument in warm white mini lights.			
Lighting - Holidays - 3002 Palm Fronds Wrap (Per Frond)	16.0	\$39.98	\$639.68
Tournament Drive Entrance:			
Lining the lowest 8 fronds of the 2 palm trees in the entrance median in green mini lights.			
Lighting - Holidays - 1007 Oregon Pre-Lit Garland (9 ft. Section)	4.5	\$147.90	\$665.55
Tournament Drive Entrance:			
Lining the top of the sign on the left and right side of the entrance as well as the median monument in warm white lit garland.			
Lighting - Holidays - 4001 12"W x 18"L Outdura Red 3D Bow	6.0	\$62.44	\$374.64
Tournament Drive Entrance:			
Placing one red commercial-grade 3D bow on both sides of all 3 sets of garland.			
Lighting - Holidays - 1009 Oregon 44" Lit Fir Teardrop (With 12"W x 18"L Red 3D Commercial-Grade Bow)	4.0	\$269.02	\$1,076.08
Tournament Drive Entrance:			
Placing a warm white lit fir teardrop with red commercial-grade 3D bow on the left and right columns of the entrance signs by the verbiage on both the entry and exit signs.			
Lighting - Holidays - 3001 Mini Lights (Per Strand)	42.0	\$29.98	\$1,259.16
Royal County BLVD Entrance:			
Wrapping the trunks up to the fronds of the 3 palm trees in the median with warm white mini lights.			
Lighting - Holidays - 3002 Palm Fronds Wrap (Per Frond)	24.0	\$39.98	\$959.52
Royal County BLVD Entrance:			
Lining the lowest 8 fronds of each palm tree in green mini lights.			
Lighting - Holidays - 1001 36" Oregon Wreath (With 12"W x 18"L Red Outdura 3D Commercial-Grade Bow)	2.0	\$252.52	\$505.04
Royal County BLVD Entrance:			
Placing one 36" warm white lit wreath with commercial-grade red 3D bow on each side of the entrance sign.			
Lighting - Holidays - 1007 Oregon Pre-Lit Garland (9 ft. Section)	5.0	\$147.90	\$739.50
Royal County BLVD Entrance:			
Spiraling up both front entrance light poles in UNLIT garland. These are the first poles on the left and right side of the entrance.			
Lighting - Holidays - 4001 12"W x 18"L Outdura Red 3D Bow	2.0	\$62.44	\$124.88
Royal County BLVD Entrance:			
Placing one commercial-grade red 3D bow on the top of each light pole.			
Lighting - Holidays - 2001 C9 Lights (Roof Line) Per Linear Foot	162.0	\$7.98	\$1,292.76
Preserve at LPGA Pool Building:			
Lining the front and side rooflines according to the installation map in warm white C9 bulbs.			
Lighting - Holidays - 1001 36" Oregon Wreath (With 12"W x 18"L Red Outdura 3D Commercial-Grade Bow)	1.0	\$252.52	\$252.52
Preserve at LPGA Pool Building:			
Placing a 36" warm white lit wreath with Red commercial-grade 3D bow over the entryway to the pool area.			

Lighting - Holidays - 1007 Oregon Pre-Lit Garland (9 ft. Section) Preserve at LPGA Back Entrance Monument: Lining the top of the upper and lower portions of the sign in UNLIT garland.	4.0	\$147.90	\$591.60
Lighting - Holidays - 4001 12"W x 18"L Outdura Red 3D Bow Preserve at LPGA Back Entrance Monument: Placing a Red commercial-grade 3D bow on either side of the sign affixed to the garland.	2.0	\$62.44	\$124.88

Subtotal	\$23,231.09
3 Year Agreement Discount	-\$4,646.22
Total Tax	\$0.00
Sales Tax (7%)	\$0.00
Job Total	\$18,584.87
Invoice Amount	\$9,292.43

By approving this project, you acknowledge that you have read, understand, and agree to the Terms and Conditions. For a digital view of our disclaimers, copy and paste this URL into your web browser:

<https://pro.housecallpro.com/TPGLightingLLC/435919/terms>

330-53800-47200 Holiday Lights

See our Terms & Conditions



1418



AMTEC

American Municipal Tax-Exempt Compliance

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

www.amteccorp.com

Client: Indigo Community Development District
c/o Ms. Teresa Viscarra
Government Management Services – CF, LLC
6200 Lee Vista Boulevard
Suite 300
Orlando, FL 32822

Invoice No. 3494-04-26

Date: April 24, 2026

For Professional Services:

Issue	Service	Fee
\$14,710,000 Indigo Community Development District, (City of Daytona Beach, Florida), Capital Improvement Revenue Bonds, Series 2005	Rebate Report & Opinion	\$450
Total		\$450

RECEIVED

APR 26 2026

Arbitrage Series 2005

F-310-513-312

PLEASE UPDATE YOUR RECORDS TO REFLECT OUR NEW BANK / ACCOUNT NUMBER.

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

Institution : Bank of America, N.A.
ABA # (Wires) : 026009593
ABA # (ACH Only) : 011900254
AMTEC Account Number : 385033805188

Please notify AMTEC at info@amteccorp.com upon completing the transaction.

1418



AMTEC

American Municipal Tax-Exempt Compliance

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

www.amteccorp.com

Client: Indigo Community Development District
c/o Ms. Teresa Viscarra
Government Management Services – CF, LLC
6200 Lee Vista Boulevard
Suite 300
Orlando, FL 32822

Invoice No. 7374-04-26

Date: April 24, 2026

For Professional Services:

Issue	Service	Fee
\$2,815,000 Indigo Community Development District (City of Daytona Beach, Florida), Capital Improvement Revenue Bonds, Series 2021 (Integrated LPGA - Phase A1)	Rebate Report & Opinion	\$450
Total		\$450

RECEIVED

APR 26 2026

Arbitrage Series 2021

1-310-513-312

PLEASE UPDATE YOUR RECORDS TO REFLECT OUR NEW BANK / ACCOUNT NUMBER.

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

Institution : Bank of America, N.A.
ABA # (Wires) : 026009593
ABA # (ACH Only) : 011900254
AMTEC Account Number : 385033805188

Please notify AMTEC at info@amteccorp.com upon completing the transaction.

148



AMTEC

American Municipal Tax-Exempt Compliance

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

www.amteccorp.com

Client: Indigo Community Development District
c/o Ms. Teresa Viscarra
Government Management Services – CF, LLC
6200 Lee Vista Boulevard
Suite 300
Orlando, FL 32822

Invoice No. 8000-04-26

Date: April 24, 2026

For Professional Services:

Issue	Service	Fee
\$3,235,000 Indigo Community Development District (City of Daytona Beach, Florida), Capital Improvement Revenue Bonds, Series 2024 (Integrated LPGA - Phase B1)	Rebate Report & Opinion	\$450
Total		\$450

RECEIVED

APR 26 2026

Arbitrage Series 2024

1-310-513-312

PLEASE UPDATE YOUR RECORDS TO REFLECT OUR NEW BANK / ACCOUNT NUMBER.

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

Institution : Bank of America, N.A.
ABA # (Wires) : 026009593
ABA # (ACH Only) : 011900254
AMTEC Account Number : 385033805188

Please notify AMTEC at info@amteccorp.com upon completing the transaction.

171

Disclosure Services LLC

1005 Bradford Way
Kingston, TN 37763

Invoice

Date	Invoice #
4/14/2026	7

Bill To
Indigo CDD C/O GMS

RECEIVED

APR 30 2026

Terms	Due Date
Net 30	5/14/2026

Description	Amount
Amortization Schedule Series 1999A 5-1-26 Prepay \$5,000	100.00
Rev. Amort Sched Ser 1999A	
1-310-913-313	

Total	\$100.00
Payments/Credits	\$0.00
Balance Due	\$100.00

Phone #
865-717-0976

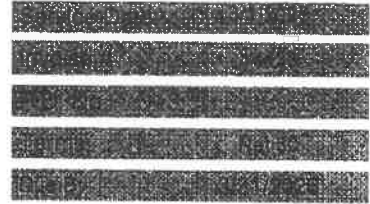
E-mail
tcarter@disclosureservices.info

#191



Lexington Pool & Maintenance, LLC
13036 Mulberry Park Dr.
Unit #424
Orlando, Florida 32821

INVOICE



PAST DUE

Bill To:

Indigo Community Development District
6200 Lee Vista Road
Orlando, FL 32822
Re: Entrance Fountain -
Royal County Blvd & LPGA Blvd

Pay your Invoice On-Line at:
<https://pay.boostb2b.com/lexingtonpool>

Item / Billed ...	Description	Rate	Processing Fee	Amount
	<u>Fountain Services</u> at LPGA Entrance <i>Mar 26</i>	150.00		150.00T

330-53800-46700
[Signature]

Please make checks payable to:

Please send all Payments to:
Lexington Pool and Maintenance, llc
13036 Mulberry Park Drive
Unit # 424
Orlando, Florida 32821

LPM now offers Financing:

Just copy and paste the link below:
https://www.acornfinance.com/pre-qualify/?d=XIAFR&utm_medium=web_pre_qual_link

REMITTANCE

Date	3/1/2026
Invoice #	14433
Client #	
Payments/Credits	\$0.00

www.lexingtonmanagementservices.com
Tel # 407-778-5055 (Central Florida)
Email: info@lexingtonmanagement.net

Total Balance Due: \$150.00

All Contract Invoices are due 30 Days Net. Any Equipment, Chemicals and/or Repairs are due upon receipt. There will be a Finance Charge of 18% per month on any unpaid balance over 35 days old. Balance & Interest will be compounded monthly until invoice/s are Paid In Full.

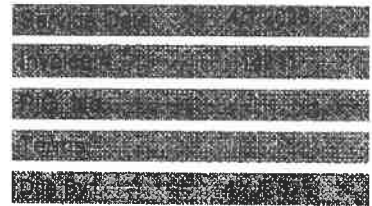
BALANCE DUE NET 30 DAYS BY: 3/31/2026

191



Lexington Pool & Maintenance, LLC
13036 Mulberry Park Dr.
Unit #424
Orlando, Florida 32821

INVOICE



Bill To:

Indigo Community Development District
6200 Lee Vista Road
Orlando, FL 32822
Re: Entrance Fountain -
Royal County Blvd & LPGA Blvd

Pay your Invoice On-Line at:
<https://pay.boostb2b.com/lexingtonpool>

Item / Billed ...	Description	Rate	Processing Fee	Amount
	Fountain Services at LPGA Entrance <i>Apr 26</i>	150.00		150.00T
	No Sales Tax (Recurring)	0.00%		0.00
	<i>Royal County Blvd Entrance</i>			

330 - 53800 - 46700
[Signature]

Please make checks payable to:

Please send all Payments to:
Lexington Pool and Maintenance, llc
13036 Mulberry Park Drive
Unit # 424
Orlando, Florida 32821

LPM now offers Financing:

Just copy and paste the link below:
https://www.acornfinance.com/pre-qualify/?d=XIAFR&utm_medium=web_pre_qual_link

www.lexingtonmanagementservices.com
Tel # 407-778-5055 (Central Florida)
Email: info@lexingtonmanagement.net

REMITTANCE

Date	4/1/2026
Invoice #	14211
Client #	
Payments/Credits	\$0.00
Total Balance Due:	\$150.00

All Contract Invoices are due 30 Days Net. Any Equipment, Chemicals and/or Repairs are due upon receipt. There will be a Finance Charge of 18% per month on any unpaid balance over 35 days old. Balance & Interest will be compounded monthly until invoice/s are Paid In Full.

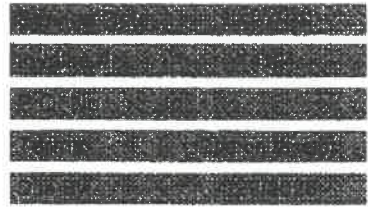
BALANCE DUE NET 30 DAYS BY: 4/1/2026

#191



Lexington Pool & Maintenance, LLC
13036 Mulberry Park Dr.
Unit #424
Orlando, Florida 32821

INVOICE



Bill To:

Indigo Community Development District
6200 Lee Vista Road
Orlando FL 32822

Pay your Invoice On-Line at:
<https://pay.boost2b.com/lexingtonpool>

Item / Billed ...	Description	Rate	Processing Fee	Amount
	Remove & Supply New Sump Pump for the Fountain - Royal County Blvd entrance	425.00		425.00T
<i>Installed a New Sump pump</i>				

RECEIVED

APR 30 2026

330-53800-46700

Please make checks payable to:

Please send all Payments to:
Lexington Pool and Maintenance, llc
13036 Mulberry Park Drive
Unit # 424
Orlando, Florida 32821

LPM now offers Financing:

Just copy and paste the link below:
https://www.acornfinance.com/pre-qualify/?d=XIAFR&utm_medium=web_pre_qual_link

REMITTANCE

Date	4/29/2026
Invoice #	14394
Client #	
Payments/Credits	\$0.00

www.lexingtonmanagementservices.com
Tel # 407-778-5055 (Central Florida)
Email: info@lexingtonmanagement.net

Total Balance Due: \$425.00

All Contract Invoices are due 30 Days Net. Any Equipment, Chemicals and/or Repairs are due upon receipt. There will be a Finance Charge of 18% per month on any unpaid balance over 35 days old. Balance & Interest will be compounded monthly until invoice/s are Paid In Full.

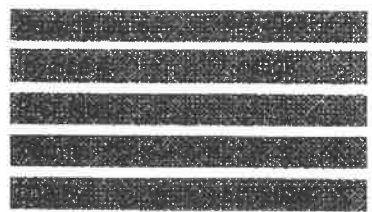
BALANCE DUE NET 30 DAYS BY: 4/29/2026

191



Lexington Pool & Maintenance, LLC
13036 Mulberry Park Dr.
Unit #424
Orlando, Florida 32821

INVOICE



Bill To:

Indigo Community Development District
6200 Lee Vista Road
Orlando, FL 32822
Re: Entrance Fountain -
Royal County Blvd & LPGA Blvd

Pay your Invoice On-Line at:
<https://pay.boostb2b.com/lexingtonpool>

Item / Billed ...	Description	Rate	Processing Fee	Amount
	Fountain Services at LPGA Entrance <i>May</i>	150.00		150.00T
	No Sales Tax (Recurring)	0.00%		0.00

330-53800-46700

Please make checks payable to:

Please send all Payments to:
Lexington Pool and Maintenance, llc
13036 Mulberry Park Drive
Unit # 424
Orlando, Florida 32821

LPM now offers Financing:

Just copy and paste the link below:
https://www.acornfinance.com/pre-qualify/?d=XIAFR&utm_medium=web_pre_qual_link

REMITTANCE

Date	5/1/2026
Invoice #	14300
Client #	
Payments/Credits	\$0.00

www.lexingtonmanagementservices.com
Tel # 407-778-5055 (Central Florida)
Email: info@lexingtonmanagement.net

Total Balance Due: \$150.00

All Contract Invoices are due 30 Days Net. Any Equipment, Chemicals and/or Repairs are due upon receipt. There will be a Finance Charge of 18% per month on any unpaid balance over 35 days old. Balance & Interest will be compounded monthly until invoice/s are Paid In Full.

BALANCE DUE NET 30 DAYS BY: 5/1/2026

31

Sky's the Limit Handyman Service, Inc.

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

Invoice

DATE	INVOICE #
3/31/2026	8651

BILL TO
Indigo CDD 6200 Lee Vista Boulevard, Suite 300 Orlando, FL 32822

P.O. NO.	TERMS	PROJECT

QUANTITY	DESCRIPTION	RATE	AMOUNT
	Misc. March jobs in the Community of LPGA International and Grande Champion.		
	March / Monthly maintenance of all four fountains and it's surrounding areas in the LPGA International Community.	120.00	120.00
	Monthly maintenance of ground lighting and streetlights throughout the LPGA International Community.	240.00	240.00
	Replacing of bulbs to misc. light fixtures at the following locations: 1. All OK	0.00	0.00
	Misc. repairs of all lighting fixtures in LPGA International. 1. Replaced up-light fixtures throughout LPGA at the following locations: A. Fixture behind the wall by fountain 1 on Champions Drive. B. Two fixtures in front of the 3rd entrance road to Promenade. C. Fixture just north of Lion's Paw. D. Fixture between the power lines and Acclaim on the east side of the road. E. Fixture on International Golf Drive near Birkdale.	130.00	130.00
	Misc. jobs in the Community of LPGA International. 1. Resetting of 24 lighting and fountain timers throughout LPGA International and Grande Champion due to daylight savings time. (7:15pm - 2:00am) (7:15pm - 7:30am)	120.00	120.00
Please make check payable to STLHS Inc.		Total	

31

Sky's the Limit Handyman Service, Inc.

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

Invoice

DATE	INVOICE #
3/31/2026	8651

BILL TO
Indigo CDD 6200 Lee Vista Boulevard, Suite 300 Orlando, FL 32822

P.O. NO.	TERMS	PROJECT

QUANTITY	DESCRIPTION	RATE	AMOUNT
24	3" Chlorine tablet	4.25	102.00
5	Gallon Chlorine	3.98	19.90
1	LED 5000k 28w up-light fixture	59.24	59.24
5	LED 3000k 28w up-light fixture	59.24	296.20
<p><i>LPGA Mthly repairs/maint</i></p> <p>(LPGA Community total: \$1,087.34)</p> <p><i>330-53800-46000</i></p> <p><i>Misc. jobs at the I-95 overpass</i></p>			
	Testing and replacing of bulbs to palm trees and LPGA lettering flood fixtures at the following locations: 1. All OK	45.00	45.00
	Misc. repairs to palm tree and LPGA lettering flood fixtures at the I-95 overpass. 1. All OK	0.00	0.00
	Reset 8 lighting and fountain timers at the I-95 overpass due to daylight savings time.	40.00	40.00
<p><i>I-95 Test/RPIC bulbs</i></p> <p>(I-95 Overpass Total \$85.00)</p> <p><i>320-53800-46000</i></p>			
Please make check payable to Sky's the Limit Handyman Service, Inc.		Total	\$1,172.34

31

Sky's the Limit Handyman Service, Inc.

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

Invoice

DATE	INVOICE #
4/30/2026	8691

BILL TO
Indigo CDD 6200 Lee Vista Boulevard, Suite 300 Orlando, FL 32822

P.O. NO.	TERMS	PROJECT

QUANTITY	DESCRIPTION	RATE	AMOUNT
	Misc. April jobs in the Community of LPGA International and Grande Champion.		
	April / Monthly maintenance of all four fountains and it's surrounding areas in the LPGA International Community.	120.00	120.00
	Monthly maintenance of ground lighting and streetlights throughout the LPGA International Community.	250.00	250.00
	Replacing of bulbs to misc. light fixtures at the following locations: I. All OK	0.00	0.00
Please make check payable to STLHS Inc.		Total	

Sky's the Limit Handyman Service, Inc.

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

Invoice

DATE	INVOICE #
4/30/2026	8691

BILL TO
Indigo CDD 6200 Lee Vista Boulevard, Suite 300 Orlando, FL 32822

P.O. NO.	TERMS	PROJECT

QUANTITY	DESCRIPTION	RATE	AMOUNT
	Misc. repairs of all lighting fixtures in LPGA International. 1. Replaced up-light fixtures throughout LPGA at the following locations: A. Fixture behind the wall on the exit side at Grande Champion. B. Two fixtures in front of the wall by fountain 4 on International Golf Drive. C. Fixture behind the wall by fountain 4 on International Golf Drive. D. Fixture behind the wall by fountain 3 on International Golf Drive. E. Three fixtures in front of the wall by fountain 3 on International Golf Drive. F. Fixture between International Golf Drive and Birkdale. G. Fixture between Centennial and Promenade on Champions Drive. H. Fixture behind the wall by fountain 2 on Champions Drive. I. Three flood light fixtures in front of the wall by fountain 3 on International Golf Drive. J. Flood light fixture in front of the wall by fountain 4 on International Golf Drive.	300.00	300.00
	Misc. jobs in the Community of LPGA International. 1. Repairing of the swing on Link Terrace Boulevard.	75.00	75.00
Please make check payable to STLHS Inc.		Total	

Sky's the Limit Handyman Service, Inc.

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

Invoice

DATE	INVOICE #
4/30/2026	8691

BILL TO
Indigo CDD 6200 Lee Vista Boulevard, Suite 300 Orlando, FL 32822

P.O. NO.	TERMS	PROJECT

QUANTITY	DESCRIPTION	RATE	AMOUNT
16	3" Chlorine tablet	4.25	68.00
2	LED 3000k 28w up-light fixture	59.24	118.48
9	LED 5000k 28w up-light fixture	59.24	533.16
1	Stainless steel chain link	8.90	8.90
4	LED 5000k 15w flood light fixture	48.52	194.08
6	Gallon Chlorine <i>LPGA Mthly repairs/ maint</i>	3.98	23.88
(LPGA Community total: \$1,691.50) <i>330-53800-46000 / Ho</i>			
Misc. jobs at the I-95 overpass			
	Testing and replacing of bulbs to palm trees and LPGA lettering flood fixtures at the following locations: 1.	45.00	45.00
	Misc. repairs to palm tree and LPGA lettering flood fixtures at the I-95 overpass. 1. All OK	0.00	0.00
<i>320-53800-46000</i> (I-95 Overpass Total \$45.00)			
Please make check payable to STLHS Inc.		Total	\$1,736.50
<i>I-95 Test/PPIC bulbs</i>			

159



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

RECEIVED

MAY 01 2026

INVOICE

Date	Invoice #
4/30/2026	26-125

Bill To:	
Indigo Community Development District c/o Governmental Management Services 6200 Lee Vista Blvd, Ste 300 Orlando, FL 32822	

Description	Amount
Monthly <u>Site Management Services</u> <i>SVC Apr 26</i> April - 2026 1-330-538-120	\$ 3,180.00
	\$ 3,180.00

159



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

RECEIVED

MAY 01 2026

INVOICE

Date	Invoice #
5/1/2026	26-5

Bill To:	
Indigo Community Development District c/o Governmental Management Services 6200 Lee Vista Blvd, Ste 300 Orlando, FL 32822	

Description	Amount
Monthly Office Rent – May 2026 Suite 123 1452 N US Hwy 1 Ormond Beach FL 32174 1-310-513-440	\$ 500.00
	\$ 500.00

#189

GMS-Central Florida, LLC

1001 Bradford Way
Kingston, TN 37763

Invoice

Invoice #: 19
Invoice Date: 5/1/26
Due Date: 5/1/26
Case:
P.O. Number:

Bill To:

Indigo CDD
219 E. Livingston St.
Orlando, FL 32801

Description	Hours/Qty	Rate	Amount
Management Fees 1-310-513-340		5,721.42	5,721.42
Website Administration 1-310-513-352		103.00	103.00
Information Technology 1-310-513-351		240.33	240.33
Dissemination Agent Services 1-310-513-313		900.92	900.92
Office Supplies 1-310-513-510		0.39	0.39
Postage 1-310-513-400		54.56	54.56
American Express Statement Closing 4/25/26 - USPS IRS Form - Postage		1.06	1.06
American Express Statement Closing 4/25/26 - Fairfield Inn & Suites		407.03	407.03
Daytona Meeting Room 1-310-513-490			
Total			\$7,428.71
Payments/Credits			\$0.00
Balance Due			\$7,428.71



15

Please Remit Payment to:
Solitude Lake Management, LLC
*****ADDRESS CHANGED*****
PO BOX 85529
CHICAGO, IL 60689-5529
Phone #: (888) 480-5253
Fax #: (888) 358-0088

RECEIVED
MAY 02 2026

INVOICE
Page: 1

Invoice Number: PS1267237
Invoice Date: 5/2/2026

Bill To:
Indigo CDD
C/O Solaris Management Service
6200 Lee Vista Blvd Suite 300
Orlando, FL 32822

Ship To:
Indigo CDD
C/O Solaris Management Service
6200 Lee Vista Blvd Suite 300
Orlando, FL 32822
United States

Ship Via
Ship Date 5/2/2026
Due Date 6/1/2026
Terms Net 30

Customer ID 7830
P.O. Number
P.O. Date 5/2/2026
Our Order No.

Item/Description	Unit	Order Qty	Quantity	Unit Price	Total Price
Annual Maintenance May Billing 5/1/2026 - 5/31/2026 Indigo Cdd North -Lake-ALL Legends Preserve Lake all (ponds 48-57) Preserve PH B Lake all (ponds 58-63) Indigo Cdd North -Lake-ALL Legends Preserve Lake all (ponds 48-57) Preserve PH B Lake all (ponds 58-63)		1	1	8,288.09	8,288.09

330-538-468

Lake wetland svc/May 26

Amount Subject to Sales Tax 0.00
Amount Exempt from Sales Tax 8,288.09

Subtotal: 8,288.09
Invoice Discount: 0.00
Total Sales Tax: 0.00
Payment Amount: 0.00
Total: 8,288.09



15

Please Remit Payment to:

Solitude Lake Management, LLC
*****ADDRESS CHANGED*****
PO BOX 85529
CHICAGO, IL 60689-5529
Phone #: (888) 480-5253
Fax #: (888) 358-0088

RECEIVED

MAY 0'2 2026

INVOICE

Page: 1

Invoice Number: PS1267474
Invoice Date: 5/2/2026

Bill
To: Lpga I95 Interchange
Indigo Community Development District
6200 Lee Vista Blvd Suite 300
Orlando, FL 32822

Ship
To: Lpga I95 Interchange
Indigo Community Development
6200 Lee Vista Blvd Suite 300
Orlando, FL 32822

Ship Via
Ship Date 5/2/2026
Due Date 6/1/2026
Terms Net 30

Customer ID 8028
P.O. Number
P.O. Date 5/2/2026
Our Order No.

Item/Description	Unit	Order Qty	Quantity	Unit Price	Total Price
Annual Maintenance May Billing 5/1/2026 - 5/31/2026 Lpga I95 Interchange-Lake-ALL		1	1	482.69	482.69

330-538-468

Lake Wetland src May 26

Amount Subject to Sales Tax 0.00
Amount Exempt from Sales Tax 482.69

Subtotal: 482.69
Invoice Discount: 0.00
Total Sales Tax: 0.00
Payment Amount: 0.00
Total: 482.69

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

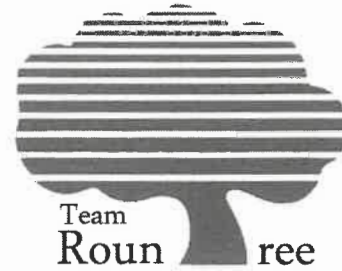
386-274-4050 FAX 386-236-1270

RECEIVED

MAY 04 2026

160

Invoice



www.teamroutree.net

Bill To
Indigo CDD 6200 Lee Vista Blvd. Suite 300 Orlando, FL 32822

Service Address
Indigo Community Development District

Date	Invoice #
5/1/2026	29921

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 <i>I 95 Landscape MNT May 26</i>	4,665.50
COMMUNITIES (330-53800-46200)	0.00
LPGA INTERNATIONAL COMMUNITY Monthly Costs for Landscaping & Irrigation Services \$38,694.35	
PRESERVE COMMUNITY	0.00
Monthly Costs for Landscaping & Irrigation Services \$5,839.00	
GRANDE CHAMPION COMMUNITY Monthly Costs for Landscaping & Irrigation Services \$5,498.00	
TOTAL COMMUNITIES	50,031.35
<i>LPGA/ Pres/GIC LANDSCP May 26</i>	
PRESERVE COMMUNITY SPECIFIC (340-53800-46200) <i>Preserve landscape May 26</i>	9,478.00
CONSERVATION EASEMENTS (330-53800-46900) Monthly Maintenance <i>Converse Ease MNT unbrush</i>	4,185.30
Thank you for choosing Team Rountree!	Total \$68,360.15

We accept Visa, MasterCard & Discover

SECTION A

AUDIT COMMITTEE MEETING

SECTION A

**INDIGO COMMUNITY DEVELOPMENT DISTRICT
REQUEST FOR PROPOSALS**

Annual Audit Services for Fiscal Year 2026
Volusia County, Florida

INSTRUCTIONS TO PROPOSE

SECTION 1. DUE DATE. Sealed proposals must be received no later than **Monday, June 22, 2026 at 2:00 P.M.**, at the offices of District Manager, located 219 East Livingston Street, Orlando, FL 32801. Proposals will be publicly opened at that time.

SECTION 2. FAMILIARITY WITH THE LAW. By submitting a proposal, the Proposer is assumed to be familiar with all federal, state, and local laws, ordinances, rules, and regulations that in any manner affect the work. Ignorance on the part of the Proposer will in no way relive it from responsibility to perform the work covered by the proposal in compliance with all such laws, ordinances and regulations.

SECTION 3. QUALIFICATIONS OF PROPOSER. The contract, if awarded, will only be awarded to a responsible Proposer who is qualified by experience and licensing to do the work specified herein. The Proposer shall submit with its proposal satisfactory evidence of experience in similar work and show that it is fully prepared to complete the work to the satisfaction of the District.

SECTION 4. SUBMISSION OF ONLY ONE PROPOSAL. Proposers shall be disqualified and their proposals rejected if the District has reason to believe that collusion may exist among the Proposers, the Proposer has defaulted on any previous contract or is in arrears on any previous or existing contract, or for failure to demonstrate proper licensure and business organization.

SECTION 5. SUBMISSION OF PROPOSAL. Submit one (1) original copy and one (1) electronic copy of the Proposal Documents, and other requested attachments at the time and place indicated herein, which shall be enclosed in an opaque sealed envelope, marked with the title "Auditing Services - Indigo Community Development District" on the face of it.

SECTION 6. MODIFICATION AND WITHDRAWAL. Proposals may be modified or withdrawn by an appropriate document duly executed and delivered to the place where proposals are to be submitted at any time prior to the time and date the proposals are due. No proposal may be withdrawn after opening for a period of ninety (90) days.

SECTION 7. PROPOSAL DOCUMENTS. The proposal documents shall consist of the notice announcing the request for proposals, these instructions, the Evaluation Criteria Sheet and a proposal with all required documentation pursuant to Section 12 of these instructions (the "Proposal Documents").

SECTION 8. PROPOSAL. In making its proposal, each Proposer represents that it has read and understands the Proposal Documents and that the proposal is made in accordance therewith.

SECTION 9. BASIS OF AWARD/RIGHT TO REJECT. The District reserves the right to reject any and all proposals, make modifications to the work, and waive any informalities or irregularities in proposals as it is deemed in the best interests of the District.

SECTION 10. CONTRACT AWARD. Within fourteen (14) days of receipt of the Notice of Award from the District, the Proposer shall enter into and execute a Contract (engagement letter) with the District.

SECTION 11. LIMITATION OF LIABILITY. Nothing herein shall be construed as or constitute a waiver of District's limited waiver of liability contained in section 768.28, Florida Statutes, or any other statute or law.

SECTION 12. MISCELLANEOUS. All proposals shall include the following information in addition to any other requirements of the proposal documents.

- A. List position or title of all personnel to perform work on the District audit. Include resumes for each person listed: list years of experience in present position for each party listed and years of related experience.
- B. Describe proposed staffing levels, including resumes with applicable certifications.
- C. Three references from projects of similar size and scope. The Proposer should include information relating to the work it conducted for each reference as well as a name, address and phone number of a contact person.
- D. The cost of the provision of the services under the proposal for Fiscal Years 2027, 2028, 2029, 2030, 2031. The District intends to enter into five (5) separate one-year agreements.
- E. Provide a proposed schedule for performance of the audit.

SECTION 13. PROTESTS. Any protest regarding the Proposal Documents, must be filed in writing, at the offices of the District Manager, within seventy-two (72) hours after the receipt of the documents. The formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to aforesaid plans, specifications or contract documents.

SECTION 14. EVALUATION OF PROPOSALS. The criteria to be used in the evaluation of proposals are presented in the Evaluation Criteria Sheet, contained within the Proposal Documents.

AUDITOR SELECTION EVALUATION CRITERIA

1. *Ability of Personnel.* (20 Points)

(E.g., geographic locations of the firm's headquarters or permanent office in relation to the project; capabilities and experience of key personnel; present ability to manage this project; evaluation of existing work load; proposed staffing levels, etc.)

2. *Proposer's Experience.* (20 Points)

(E.g. past record and experience of the Proposer in similar projects; volume of work previously performed by the firm; past performance for other Community Development Districts in other contracts; character, integrity, reputation, of respondent, etc.)

3. *Understanding of Scope of Work.* (20 Points)

Extent to which the proposal demonstrates an understanding of the District's needs for the services requested.

4. *Ability to Furnish the Required Services.* (20 Points)

Extent to which the proposal demonstrates the adequacy of Proposer's financial resources and stability as a business entity necessary to complete the services required (E.g. the existence of any natural disaster plan for business operations).

5. *Price.* (20 Points)

Points will be awarded based upon the price bid for the rendering of the services and reasonableness of the price to the services.

SECTION B

**INDIGO
COMMUNITY DEVELOPMENT DISTRICT
REQUEST FOR PROPOSALS FOR ANNUAL AUDIT SERVICES**

The Indigo Community Development District hereby requests proposals for annual financial auditing services. The proposal must provide for the auditing of the District's financial records for the Fiscal Year ending September 30, 2026, with an option for five additional annual renewals. The District is a local unit of special-purpose government created under Chapter 190, Florida Statutes, for the purpose of financing, constructing, and maintaining public infrastructure. The District is located in Volusia County and has a general administrative operating fund.

The Auditing entity submitting a proposal must be duly licensed under Chapter 173, Florida Statutes and be qualified to conduct audits in accordance with "Government Auditing Standards," as adopted by the Florida Board of Accountancy. Audits shall be conducted in accordance with Florida Law and particularly Section 218.39, Florida Statutes, and the rules of the Florida Auditor General.

Proposal packages, which include evaluation criteria and instructions to proposers, are available from the District Manager at the address and telephone number listed below.

Proposers must provide one (1) original copy and one (1) electronic copy of their proposal to GMS - CF, LLC, District Manager, 219 East Livingston Street, Orlando, FL 32801, telephone (407) 841-5524, in an envelope marked on the outside "**Auditing Services - Indigo Community Development District.**" Proposals must be received by **Monday, June 22, 2026 at 2:00 P.M.**, at the office of the District Manager. Please direct all questions regarding this Notice to the District Manager.

Jeremy LeBrun
District Manager
Governmental Management Services - Central Florida, LLC