Indigo Community Development District

September 23, 2026

AGENDA PACKAGE

AGENDA

Indigo
Community Development District

Meeting Agenda

Wednesday
September 23, 2026
1:00 PM

Fairfield by Marriott Daytona Beach
1820 Checkered Flag Blvd.
Daytona Beach, Florida

<u>Board of Supervisors Meeting</u>

I. Roll Call

II. Public Comment Period (Limited to 3 minutes per person

III. Approval of Minutes
  A. July 22, 2026 Audit Committee Meeting
  B. July 22, 2026 Board of Supervisors Meeting

IV. Consideration of Annual Fountain Management Services with Solitude Lake Management

V. Consideration of Pond Maintenance Agreement with Solitude Lake Management

VI. Consideration of Second Amendment to Landscape and Irrigation Services Agreement with Team Rountree, Inc.

VII. Discussion of Installation of 3-Way Stop at Tournament Drive and Champions Drive

VIII. Ratification of Grau Audit Engagement Letter

IX. Staff Reports
  A. District Counsel
  B. District Engineer
    i. Engineering Report
  C. District Manager
  D. Field Operations Manager

X. Financial Statements

XI. Approval of Check Register
  A. July – September

XII. Other Business

XIII. Supervisors' Requests and Public Comment (Limited to 3 minutes per person)

XIV. Next Scheduled Meeting - Wednesday, November 18, 2026 at 1:00 p.m. at the Fairfield by Marriott Daytona Beach

XV. Adjournment

SECTION III

SECTION A

MINUTES OF MEETING
INDIGO
COMMUNITY DEVELOPMENT DISTRICT

The Indigo Community Development District audit committee met Wednesday, **July 22, 2026** at 1:00 p.m. in the Fairfield by Marriott Daytona Beach, 1820 Checkered Flag Boulevard, Daytona Beach, Florida.

Present for the Audit Committee were:

Mark McCommon	Chairman
Ken Workowski	Assistant Secretary
Ron Brown	Assistant Secretary
Ron Byrne	Assistant Secretary

Also Present were:

Jeremy LeBrun	District Manager
Hunter Hurley	District Counsel

FIRST ORDER OF BUSINESS **Roll Call**

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

SECOND ORDER OF BUSINESS **Public Comments**

There being no comments, the next item followed.

THIRD ORDER OF BUSINESS **Approval of the Minutes of the May 20, 2026 Audit Committee Meeting**

> On MOTION by Mr. Brown seconded by Mr. Byrne with all in favor the minutes of the May 20, 2026 audit committee meeting were approved as presented.

FOURTH ORDER OF BUSINESS **Review of Proposals and Tally of Audit Committee Members Rankings**

A. Grau & Associates

B. Berger, Toombs, Elam, Gaines & Frank

C. McIntosh CPA

Mr. LeBrun stated we received three responses to our request for qualifications for audit services and their proposals were included in the agenda package. All the respondents can do the job and all have experience with CDDs. Grau and Berger Toombs probably do the most. The only difference that staff saw is price and the lowest price is Grau & Associates.

Mr. Byrne read into the record his scoring as follows: 20 across the board for Grau & Associates, Berger Toombs received 20 for everything except price which was 19, McIntosh 20 for everything except price which was 18.

Mr. Workowski joined the meeting during this item.

On MOTION by Mr. Brown seconded by Mr. Burne with all in favor Grau & Associates was ranked no. 1 with 100 points, Berger Toombs was ranked no. 2 with 99 points and McIntosh no. 3 with 98 points.

FIFTH ORDER OF BUSINESS **Adjournment**

On MOTION by Mr. Byrne seconded by Mr. McCommon with all in favor the audit committee meeting adjourned at 1:06 p.m.

SECTION B

MINUTES OF MEETING
INDIGO
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Indigo Community Development District was held Wednesday, July 22, 2026 at 1:06 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
Ken Workowski	Assistant Secretary
Ron Brown	Assistant Secretary
Ron Byrne	Assistant Secretary

Also Present were:

Jeremy LeBrun	District Manager
Hunter Hurley	District Counsel
Kurt von der Osten	Field Operations Manager
Jamie Rountree	Team Rountree
Daniel Zaremba	Dream Finders by telephone
Michael Blevins	Dream Finders by telephone

FIRST ORDER OF BUSINESS **Roll Call**

Mr. LeBrun called the meeting to order at 1:07 p.m. and called the roll.

SECOND ORDER OF BUSINESS **Public Comments**

Mr. Shackleford stated I see you are going to discuss pond maintenance. When is the pond maintenance contract actually renewed?

Mr. LeBrun stated Beemats is part of the meeting and we will discuss it.

Mr. Shackleford asked will we have a chance to comment on that after you discuss it?

Mr. LeBrun stated there is a second public comment period.

Ms. Lewis stated I would like to follow-up on the ownership of the pond documents we talked about at the last meeting for Jubilee HOA. At that time you thought you were close to getting us documents, but we haven't seen anything yet.

Mr. Hurley stated that is going to be discussed during the attorney's report. My firm has prepared a letter to the HOA board that the CDD board is going to review and we are going to send your board discussing what we think the situation is with the pond.

Ms. Lewis stated another thing you are going to discuss later is spraying of the ponds. The last time ours was sprayed was June 25th. I didn't know if there was an update for Solitude going forward.

Ms. Picolo stated my concern is the pond behind my house has been neglected since May. His crew was out last week and started to trim but they did a poor job. I sent you pictures and with the rain the weeds are super high. What is going to happen as we move forward? Is there going to be improvement?

Mr. Rountree stated I will address this with you later.

Ms. Walker stated mine is the same question and I wanted to establish who has responsibility. There is algae and trash in the pond.

A resident stated I wonder why our association is taking care of the entranceway to 95. Why are we still paying to have the mowed?

Mr. McCommon stated because a contract was signed between the CDD and city and it costs about $40 per home per year. The contract does not have a sunset on it and was signed before the CDD board was turned over to the homeowners and at that time the board was all developer but they had the right and ability. That was one of the incentives for them to put in the overpass. We have cut way back on the maintenance of that, it used to be nearly double the price. The expectation is that when they redo that intersection, we will no longer have that obligation.

Mr. Hurley stated we will take a look at it and bring it back at the next meeting.

THIRD ORDER OF BUSINESS **Approval of the Minutes of the May 20, 2026 Meeting**

On MOTION by Mr. Workowski seconded by Mr. Byrne with all in favor the minutes of the May 20, 2026 meeting were approved as presented.

FOURTH ORDER OF BUSINESS **Public Hearing**

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

Mr. LeBrun stated the budget is the same as the proposed budget just updated with actuals with no assessment increase. We allocated funding for all the anticipated costs for the next fiscal year.

Mr. Shackleford stated I haven't seen the budget, but have you factored in the pond islands being removed in your budget?

Mr. LeBrun stated the budget amount was carried forward because we don't anticipate their removal happening before they are going to need service. At the last board meeting, the board was assured that the contract with Beemats had a 30-day termination clause. If that project does proceed and those mats are able to be removed we have a 30-day termination clause. They will be serviced until they are removed. The permitting is still getting sorted out.

Mr. Shackleford asked if the mats are removed in October, how is that funding going to be returned to the Preserve?

Mr. LeBrun stated I don't think they will be out by October, based on what I'm seeing the earliest would be next year. That money wouldn't go anywhere it would stay within the Preserve budget and that might prevent an assessment increase next budget cycle that might have been necessary. The money doesn't go anywhere, it stays in that bucket.

Mr. Workowski stated there will still need to be maintenance after the mats are removed but we don't know what that number is.

Mr. Shackleford stated my point is if halfway through the year each homeowner should be getting a credit of $300, how do we get the $50 back that we already paid?

Mr. LeBrun stated you wouldn't get a check mailed to you. It would stay in the Preserve budget and carried forward.

Mr. McCommon stated it would potentially reduce your assessment or we would take that overage to the next year.

Mr. Rountree asked at this point in our year if I know I'm going to exceed my budget, do I just need to get with Kurt on that? Or is this something we need to address now?

Mr. LeBrun stated if you anticipate a line item going over we can shift between line items. We can do a budget amendment after the end of the fiscal year.

Mr. Workowski stated I was going to bring this up in comments, but the reality of the situation right now is there is a lot of common areas that we can't mow because of budgetary constraints, the price of diesel has gone up significantly. I don't know how much we accounted for the expectation that those would come down, but they haven't. Can we come back later and/or move something in the budget so we can get more maintenance of those common areas.

Mr. LeBrun stated we can move money around and we try to account for inflationary costs. We can move stuff around if the board wishes.

A. Fiscal Year 2027 Budget and Assessments

i. Consideration of Resolution 2026-04 Adopting the Fiscal Year 2027 Budget and Appropriating Funds

On MOTION by Mr. McCommon seconded by Mr. Brown with all in favor Resolution 2026-04 was approved.

ii. Consideration of Resolution 2026-05 Imposing Special Assessments and Certifying an Assessment Roll

Mr. LeBrun stated Resolution 2026-05 imposes the special assessments and certifies an assessment roll. This resolution is the mechanism that funds the budget.

On MOTION by Mr. Workowski seconded by Mr. McCommon with all in favor Resolution 2026-05 was approved.

B. Rules of Procedure

Mr. Hurley stated every couple of years our firm does a refresh of rules you previously adopted to bring them up to speed with changes in the legislature, changes in what we think best practices are. We provided a redline in your agenda package. It doesn't change any of your obligations or the day-to-day operations of the district.

i. Consideration of Resolution 2026-06 Adopting Revised Rules of Procedure

On MOTION by Mr. Byrne seconded by Mr. McCommon with all in favor Resolution 2026-06 was approved.

FIFTH ORDER OF BUSINESS **Presentation of Fiscal Year 2025 Audit Report**

Mr. LeBrun stated in the management letter it says, in our opinion the district complied in all material respects with the aforementioned requirements for the year ended September 30, 2025. It is a clean audit.

> On MOTION by Mr. Byrne seconded by Mr. Brown with all in favor the fiscal year 2025 audit was accepted and staff was authorized to transmit the report to the State of Florida.

SIXTH ORDER OF BUSINESS **District Goals and Objectives**

A. Adoption of Fiscal Year 2027 Goals and Objectives

Mr. LeBrun stated this is the same as last year. Legislation in previous years required districts to adopt goals and objectives and we have fiscal year 2027 objectives. We kept the same goals as the current year.

> On MOTION by Mr. Workowski seconded by Mr. McCommon with all in favor the fiscal year 2027 goals and objectives were adopted.

B. Presentation of Fiscal Year 2026 Goals and Objectives and Authorization to Chairman to Execute Final Form

Mr. LeBrun stated this is the fiscal year 2026 goals and objectives and this is authorization for the chairman to sign it once the fiscal year ends and then we will post that to the district website.

> On MOTION by Mr. Brown seconded by Mr. Byrne with all in favor the chairman was authorized to sign the fiscal year 2026 goals and objectives at the end of the fiscal year and staff will post the executed goals to the district website.

SEVENTH ORDER OF BUSINESS **Acceptance of Ranking of the Audit Committee and Authorizing Staff to Send a Notice of Intent to Award to the No. 1 Ranked Firm**

> On MOTION by Mr. Workowski seconded by Mr. Byrne with all in favor Grau & Associates being ranked no. 1 by the audit committee was accepted and staff was directed to send a notice of intent to award to the no. 1 ranked firm.

EIGHTH ORDER OF BUSINESS Staff Reports

A. District Counsel

Mr. Hurley stated I have two items, first is the engineer's report for the Dream Finders Homes issuance of bonds. We have gone back and forth with Dream Finders Homes who made some of those changes in the engineer's report that we discussed at a board meeting previously to make everyone a little more comfortable. I think there were two outstanding items that Dream Finders Homes wanted to just quickly go over with you. First, was the subdivision roadways within the actual development. Those will be in the report as being financed by the district through bonds, but I think their ultimate intention is to have those transferred over to the HOA for maintenance responsibility. We have written that in there and I don't think this reflects the final changes that will be made, but this reflects some other comments that were made. The second thing is the dry retention pond issue and I know there was some concern about the visual appeal of dry retention ponds versus wet retention ponds and I think Dream Finders wanted to clarify what they envision those looking like because I think they are fully engineered plans at this point and I think the intent is to go forward with the project as it is already planned.

Mr. Zaremba stated the subdivision roads what he said is correct, we just don't want anything getting in the way of the bond funds and the acquisition and turnover for the roads. The roads are going to be completely maintained by the HOA that we set up. We entered the conversation with you a while back telling you we weren't going to increase your O&M fees. Our HOA is going to take over all the operation and maintenance expense for our pod specifically that we are developing. That is all going to be managed by the HOA, our amenities are going to be managed by the HOA, our ponds are going to be maintained by the HOA. There is not going to be any additional costs to you. I heard there is a concern about the appearance of dry ponds, we have never had an issue with them. Here they would just be a depressed area that is essentially just grass, it is not anything that is an eyesore, it is not anything that creates an excessive maintenance obligation, it has a gentle slope, you mow it just like you mow anything else, regular equipment can get into it. They are designed to have all the stormwater that they collect infiltrate into the ground within 24-38 hours. The only reason that we included dry retention ponds is because it is a requirement with the district. The different treatment volume and different ways you have to treat the stormwater runoff, dry ponds being one of those, so we are showing the bare minimum in our plans to meet the district's satisfaction and meet their code. I don't know if you have any specific concerns with dry ponds.

Mr. McCommon asked doesn't the city take over the roadways?

Mr. Hurley stated the Dunn Ave roadway I think is going to be taken over by the city.

Mr. McCommon stated the city owns all of our roads.

Mr. von der Osten stated they are going to be private roads and the roads are going to be owned by the HOA?

Mr. Hurley stated that is my understanding.

Mr. McCommon asked why would you do that? Why would you not turn them over to the city?

Mr. Zaramba stated it is just a matter of making sure that there is not going to be any expense to you and the existing homeowners in the larger CDD. It is a relatively new market for us so if we are able to turn these roads over to the city and if they are going to be actually maintained by the city that is fantastic. That would be our goal, if not they will be private roads maintained by our HOA. The only reason we would have them be private and maintained by our HOA is if the city is not willing to maintain them but if you are telling me that in the entire LPGA they maintain them, that is fantastic.

Mr. McCommon stated the roads and sidewalks but that is after they are built and inspected. They handle not only the roadways but all the sidewalks as well within the entire community.

Mr. Blevins and Mr. Zaremba left the telephone conference at this time.

Mr. Hurley stated the second thing under my report is going to be a discussion about the Jubilee ponds. In front of you is a letter that we propose to send to the HOA board for Jubilee and it includes various attachments to it that substantiate what we believe our stance is. Generally, our stance is that we have taken a look at the covenants and declarations for Jubilee, we have taken a look at what we have on file, what we can find in the public records and essentially what the covenants say is that the ponds will be the maintenance responsibility of the Indigo Community Development District if they are accepted by the CDD. We haven't been able to find anything to substantiate that the district was ever made aware that they needed to accept the ponds, there is nothing signed saying that the district is taking over the ponds, there is no maintenance agreements that deal with erosion or rebuilding or repairing the ponds. Essentially, for the board's consideration our position that we laid out in the letter is that ultimately the HOA needs to figure out itself what its obligations are under the declarations, but we are not a party to that and we have not formally accepted the ponds. We are willing to look at documentation if the HOA were to provide it that was a formal acceptance by us of the ponds, which may be the transfer of a permit or something along those lines but as we know the original developer never transferred the permit to the CDD and essentially laid the problem on the HOA without giving it to the CDD. That is what we found, but if the HOA has additional records that we do not have we are happy to look at those.

Mr. McCommon stated there is a letter from 2012 where we said essentially the same thing.

Mr. Hurley stated the stormwater management district has found the same thing and has been sending Jubilee HOA violation letters for at least 14-years.

Mr. Federico stated being that we gave you guys a review of a document basically stating that the ICDD is responsible for the maintenance and waterways. If they were our waterways, why are they interconnected with other people's properties? I can fill them in and make them dry ponds?

Mr. Hurley stated that means you violate the stormwater management permit and they will sue the HOA. You are asking if the HOA can violate the stormwater permit and I'm not the HOA lawyer so I don't want to speak to that.

Mr. Federico stated the data we gave you, the ICDD data said that you maintain the ponds, the only thing we are supposed to maintain is 10-feet around the ponds.

Mr. Hurley stated what you are referring to is probably the minimum spraying applications that we can do under our interlocal agreement with the City of Daytona, which says we have ability, not the responsibility, but the ability to come in and do minimum maintenance on the ponds.

Mr. Federico stated the last time we were in here we gave the lady that was there information that basically documentation that stated how this whole thing was set up. How the bonds were put in place and what we have been paying in our taxes for the last 30-years. We pay extra in our taxes for the bonds that were put there to support these lakes.

Mr. Hurley stated I don't specifically remember what documentation you are referring to because there is nothing in our files that say the CDD accepted those ponds for maintenance. I think you may be referring to when the bonds were issued the bonds funded the build-out of those ponds. The O&M would be different than the bonds. The bond issue was to build the ponds; it doesn't necessarily mean maintenance. Just as you saw the CDD builds road, it doesn't necessarily mean we are the responsible maintenance entity.

Mr. von der Osten stated the I don't believe the bonds were used to construct any ponds inside the Jubilee plat. The bond money was used for ponds along Champions Boulevard, which are either owned by the district or the city.

Mr. Feerico asked then why are we paying taxes on those bonds?

Mr. Hurley stated the bonds funded other infrastructure such as the roads.

Mr. McCommon stated the roads, your water, everything was covered by those bonds.

Mr. von der Osten stated there is not a separate individual Jubilee bond. There were multiple series of bonds and they all apply to certain tracts of land. It could be an individual neighborhood or the overall district but there is not an individual bond applying to Jubilee.

A resident asked how many ponds are we talking about? There are several that I can see where it is in our community, but there are several ponds that are not totally on our property.

Mr. Hurley stated I have a map that is going to come with this letter that reflects what the county property appraiser has on their site. The ponds we are really talking about are 120, 21, part of 22, 23 and 24. That is all we are talking about.

A resident stated we don't own all this land.

Mr. Hurley stated the CDD would be responsible for this part of the pond.

A resident asked how deep into the pond? Are we going to try to do the right thing?

Mr. LeBrun stated to summarize it sounds like this is what our firm's research has concluded. If there is something that shows differently, I think that is what we are requesting if you have that. This report is for the board, they have to be informed of what they find and essentially that is what legal has concluded. I know you have addressed this several times and this will get sent to them, it has all the St. Johns River Water Management District fining letters included so they will have all of that information that was reviewed.

Mr. Hurley stated the request is that we will send it to the HOA board and if the HOA board has documentation that they believe shows that the ponds are ours, something signed, something from back in the day that shows the ponds are ours and that we accepted the ponds that we get sent that documentation. Until then we have concluded that the CDD is not the rightful owner or the operations and maintenance entity of the ponds. They may continue doing the limited spraying for algae under the interlocal agreement with the City of Daytona when the development was first created.

On MOTION by Mr. Workowski seconded by Mr. Byrne with all in favor district counsel was authorized to send a letter to the Jubilee HOA requesting the information as outlined by the attorney.

Mr. McCommon asked where are we as far as getting identification and maps for who owns what?

Mr. von der Osten asked which areas?

Mr. McCommon stated probably all of LPGA. I think that is what everybody would like to see.

Mr. von der Osten stated that map is almost impossible to decipher because there are so many small, tiny parcels. I have the large parcels mapped out. The overall map we show neighborhoods and parcels. If you want to get down to the small I can send you plats. We put together the overall map but basically overlayed the subdivisions. That is as detailed as you can get.

Mr. McCommon stated I'm okay with that.

Mr. LeBrun stated I don't believe there are any other disputes.

B. District Engineer

There being none, the next item followed.

C. District Manager

i. Approval of Fiscal Year 2027 Meeting Schedule

On MOTION by Mr. Byrne seconded by Mr. Workowski with all in favor the fiscal year 2027 meeting schedule was approved.

ii. Reminder of Form 1 Filing Requirement Deadline

Mr. LeBrun stated just a reminder your form 1 was due July 1 and I think everyone is good.

C. Field Operational Manager

Mr. von der Osten stated I will jump back real quick on the lakes, Solitude. I was advised they were treating twice in June and July I was away for two weeks.

A resident stated the last time they sprayed our pond was June 25th. It is getting bad again and they have not been doing it every two weeks. It has been five or six weeks.

Mr. von der Osten stated I will share the June and July schedule they gave to me for confirmation and see if the stories are straight.

A resident stated this time they did drive through yards so they could spray closer. That may have helped some but that was only the pond in back of me. I don't know about the other ponds. The lady who was here the back of 232, I don't think they have been down there at all for years and that is why it looks the way it does. The long thin one. The prior owner complained about it too.

Mr. von der Osten stated when you get to that end unfortunately, the water is about 12-inches deep and almost impossible to treat the algae.

Ms. Rountree stated there are products that they can treat every two weeks and there are products that can only be used every 30-days. It depends on what was applied. I know Solitude had two guys out the end of last week, what they did I don't know.

Mr. von der Osten stated the next item is updating the board and I have been asked to relay this to the board from HOA members and it ties into several things. It has to do with new developments and common areas for the district. Basically, street signs and street posts on CDD and the main roads. The original CDD bonds were the decorative posts with the acorn tops and you see them throughout the district where the district funded the roads or we maintain the roads, the main thoroughfare. Many of the new communities coming in you will see are installing basically city approved metal U-channel posts, very unsightly and doesn't match the theme that has been created. I have several HOAs that have come to me and said we have the wrong posts installed, you need to change them out. Unfortunately once you get into the neighborhood the neighborhood is able to put up lights but when we had our bond funded improvement roadway, the sign posts should match what we have in the other areas where the CDD has made improvements, in the Preserve, Royal County Drive, that was CDD bonds yet it is not acorn top decorative ones. Maybe Dunn Avenue Extension keeping that to keep a consistent look in the community. The city just created a four-way stop in front of the clubhouse so you have

International Golf Drive, Champions Drive intersection, is now four ways, the city put in the city standard stop signs. We are being requested to upgrade those posts to what is on the rest of Champions Drive by residents and HOAs. I said I would bring it to the board. I can obtain proposals and bring them to the board to give you an idea of the cost, because the CDD has always had to pay the upgraded cost, the city will not do it. If it is a CDD area we can look at it if it is inside your neighborhood that is up to the developer of your neighborhood.

Mr. LeBrun stated it looks like the short answer is yes.

i. Ratification of First Amendment to Floating Wetland Maintenance Agreement with Beemats LLC

On MOTION by Mr. Brown seconded by Mr. Byrne with all in favor the first amendment to the floating wetland maintenance agreement with Beemats, LLC was ratified.

NINTH ORDER OF BUSINESS Financial Statements

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

TENTH ORDER OF BUSINESS Approval of Check Register

A. May – July

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

ELEVENTH ORDER OF BUSINESS Other Business

There being none, the next item followed.

TWELFTH ORDER OF BUSINESS Supervisors Requests and Public Comments

Mr. Shackelford stated I want to clarify about the mats in the ponds and what we are looking for and when they finally get removed and the CDD receives their money from this company once that money hits the bank account I understand that is pretty much for the whole LPGA community. We in the Preserves are willing to pay our fair share but when that $100,000 a year goes away for our particular ponds because we are the only ones that have them, that money should be refunded to the homeowners in the LPGA Preserves community and then if there is an additional cost because the lawn mowing went up or whatever plantings or whatever went up then we should be charged for that. I would like to see an accounting for that when that happens.

Mr. LeBrun stated it is in the financials. Just to make sure expectation, the lease agreement would dictate where the operation and maintenance money would go. You wouldn't get a refund because you paid to have it serviced. You can't take that back.

Mr. Shackelford asked will we reduced by $100,000?

Mr. LeBrun stated if the mats aren't there the mat budget line of $100,000 would be gone but you might see a line that says pond spraying whatever that might be, mowing. I want to make sure your expectations are clear, you will not get a refund.

THIRTEENTH ORDER OF BUSINESS **Next Scheduled Meeting – September 23, 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 September 23, 2026 at 1:00 p.m. in the same location.

On MOTION by Mr. Workowski seconded by Mr. Brown with all in favor the meeting adjourned at 2:16 p.m.

___________________________________ ___________________________________

Secretary/Assistant Secretary Chairman/Vice Chairman

SECTION IV

SERVICES AGREEMENT

PROPERTY NAME: Indigo CDD
CUSTOMER NAME: **Indigo CDD**
SERVICE DESCRIPTION: Annual Fountain Management Services for one fountain at South Pond #7
EFFECTIVE DATE: **October 1, 2026 through September 30, 2027**
SUBMITTED TO: Kurt Von de Osten
SUBMITTED BY: Andres Lopez, Operations Manager; LisaMarie Strawser, Contract and Service Administrator

THIS SERVICES AGREEMENT (the "Agreement") is effective as of the date indicated above (the "Effective Date"), by and between SOLitude Lake Management, LLC ("SOLitude" or "Company"), and the customer identified above (the "Customer"), in accordance with the terms and conditions set forth in this Agreement.

1. SERVICES. SOLitude will provide services (the "Services") at the Customer's property in accordance with the Scope of Services attached hereto as Schedule A. The services provided by Solitude under this Agreement are not intended to, and shall not be construed as, constituting a survey or the practice of surveying. Solitude does not perform professional surveying services.

2. MODIFICATIONS. Any deviation from the requirements and Services outlined in Schedule A involving extra cost of material and labor will result in extra charges. Such additional services will be provided by SOLitude only upon a Change Order mutually approved by the parties in writing (the "Change Order").

3. PRICING. The Customer agrees to pay for the Services, as well as any applicable sales or other taxes, in accordance with the Pricing Schedule attached hereto as Schedule B. Prices are subject to annual increases. SOLitude will notify the Customer in writing (which may be by invoice) of such increases.

4. PAYMENT. Payment is due within thirty (30) days of the invoice date. Any disputes with an invoice or invoices must be brought to the attention of SOLitude by written notice within one hundred and twenty (120) days from the invoice date, otherwise Company will not be liable for any potential credits or adjustments. The parties agree to use good faith efforts to resolve any disputed invoice amounts within thirty (30) days after written notification of a dispute. Disputed amounts shall not affect payment of all undisputed amounts, and Customer agrees to pay all undisputed amounts owed on any disputed invoice within the applicable due dates. Invoices not paid on or before the invoice due date shall accrue interest charges at a rate of one percent (1%) per month, accruing as of the invoice date, until the time that such amounts are paid in full. Additionally, the Customer is liable for payment of all costs of collection of past due accounts, specifically including, but not limited to, court costs, expenses, and reasonable attorneys' fees. In addition to the compensation paid to SOLitude for performance of the Services, Customer shall reimburse SOLitude for all of the expenses paid or incurred by SOLitude in connection with the Services, including, but not limited to non-routine expenses, administrative fees, compliance fees, or any other similar expense that are incurred as a result of requirements placed on SOLitude by the Customer that are not covered specifically by the written specifications of this Agreement ("Reimbursable Expenses"). Should the work performed be subject to any local, state, or federal jurisdiction, agency, or other organization of authority for sales or other taxes or fees in addition to those expressly covered by this contract, the customer will be invoiced and responsible for paying said additional taxes in addition to the contract price and other fees.

5. TERM AND EXPIRATION. This Agreement shall commence on the Effective Date and shall remain in effect for an initial term of one (1) year (the "Initial Term"). Thereafter, this Agreement shall automatically renew under the same terms, conditions and specifications as set forth by this Agreement and for the same period of time as the Initial Term (each an "Additional Term") (the "Initial Term" and each "Additional Term" thereafter are collectively referred to herein as the "Term") unless either party gives written notice of cancellation thirty (30) days prior to the termination date of the Term then in effect. The parties understand and agree that the prices for each Additional Term shall automatically increase by six percent (6%) of then current annual pricing. SOLitude reserves the right to increase the amount charged for the Services. Such increase shall be communicated by written notice to the Customer, which notice may be by invoice. Customer may reject any such additional increase by notifying SOLitude in writing within fifteen (15) days of receiving such price increase notice.

6. TERMINATION. SOLitude may terminate this Agreement at any time, with or without cause, upon thirty (30) days' written notice to Customer. Subject to Sec. 7, in the event that this Agreement is terminated for any reason prior to the end of the Term, Customer agrees to pay SOLitude, in addition to all other amounts owed, an early termination fee of fifty percent (50%) of the remaining value of the Agreement (the "Early Termination Fee"). The Early Termination Fee is not a penalty, but rather a charge to compensate SOLitude for the Customer's failure to satisfy the Agreement in which the Customer's pricing plan is based.

7. TERMINATION FOR CAUSE. If SOLitude fails to materially perform pursuant to the terms of this Agreement, Customer shall provide written notice to SOLitude specifying the default. If SOLitude does not cure such default within forty-five (45) days of SOLitude's receipt of Customer's written notice, Customer may terminate this Agreement, in whole or in part, for cause. The Company, in case of such default, shall be entitled to receive payment only for work completed prior to said default, so long as the total paid hereunder does not exceed the contract sum. Either party may terminate this Agreement immediately if the other party becomes the subject of a petition in bankruptcy or any other proceeding relating to insolvency, receivership, liquidation or assignment for the benefit of creditors.

8. INSURANCE. SOLitude will maintain general liability and property damage insurance as necessary given the scope and nature of the Services. A certificate of insurance will be issued to Customer, upon request.

9. INDEMNIFICATION; LIMITATION OF LIABILITY. THE CUSTOMER AGREES THAT THE WORK PROVIDED UNDER THIS AGREEMENT IS NOT TO BE CONSTRUED AS INSURANCE, OR AS A COVENANT, GUARANTEE, WARRANTY, OR PROMISE OF ANY KIND THAT THE CUSTOMER IS IN COMPLIANCE WITH ANY LEGAL GUIDELINES OR REQUIREMENTS. COMPANY DISCLAIMS ANY LIABILITY OR RESPONSIBILITY REGARDING THE PRACTICES AND OPERATIONS OF THE CUSTOMER, AND BEARS NO RESPONSIBILITY OR LIABILITY FOR WHETHER THE CUSTOMER CARRIES OUT THE RECOMMENDATIONS MADE BY COMPANY AND IN NO EVENT WILL COMPANY BE LIABLE FOR CONSEQUENTIAL, INDIRECT, OR ECONOMIC DAMAGES. THE CUSTOMER SHALL INDEMNIFY AND HOLD COMPANY HARMLESS FROM AND AGAINST ALL CLAIMS, DEMANDS, LIABILITIES, OBLIGATIONS, AND ATTORNEYS' FEES OR COSTS BROUGHT BY ANY THIRD PARTIES, ARISING OUT OF OR RELATED TO THIS AGREEMENT OR BY FAILURE OF THE CUSTOMER TO ACT IN ACCORDANCE WITH ANY LEGAL REQUIREMENTS IN CONNECTION WITH THE SERVICES DESCRIBED IN SCHEDULE A. COMPANY SHALL NOT BE LIABLE FOR ANY DELAY IN PERFORMING THE SERVICES, NOR LIABLE FOR ANY FAILURE TO PROVIDE THE SERVICES, DUE TO ANY CAUSE BEYOND ITS REASONABLE CONTROL. COMPANY WILL BE RESPONSIBLE FOR ONLY THOSE DAMAGES, CLAIMS, CAUSES OF ACTION, INJURIES, OR LEGAL COSTS CAUSED BY ITS OWN DIRECT NEGLIGENCE OR MISCONDUCT, BUT THEN ONLY TO AN AMOUNT NOT TO EXCEED THE ANNUAL FEES CHARGED UNDER THE AGREEMENT.

10. CONFIDENTIAL INFORMATION. "Confidential Information" means any information disclosed by one party ("Discloser") to the other party ("Recipient"), either directly or indirectly, in writing, orally, or by inspection of tangible objects, other than information that the Recipient can establish (i) was publicly known and made generally available in the public domain prior to the time of disclosure; (ii) becomes publicly known and made generally available after disclosure other than through Recipient's action or inaction; or (iii) is in Recipient's possession, without confidentiality restrictions, at the time of disclosure by Discloser as shown by Recipient's files and records immediately prior to the time of disclosure. Recipient shall not at any time (a) disclose, sell, license, transfer, or otherwise make available to any person or entity any Confidential Information, or (b) use, reproduce, or otherwise copy any Confidential Information, except as necessary in connection with the purpose for which such Confidential Information is disclosed to Recipient or as required by applicable law. Recipient agrees to take all reasonable measures to protect the secrecy of and avoid disclosure and unauthorized use of the Confidential Information. All Confidential Information shall at all times remain the property of Discloser, and all documents, electronic media, and other tangible items containing or relating to any Confidential Information shall be delivered to Discloser immediately upon the request of Discloser.

Notwithstanding the foregoing, if Recipient is required by law, regulation, subpoena, government order, regulatory agency order, judicial order, or other court order to disclose any Confidential Information, Recipient shall give the Disclosing Party timely and lawful written notice of such a requirement prior to such disclosure, and shall reasonably and lawfully cooperate with the Disclosing Party to seek a protective order, confidential treatment, or other appropriate measures for such Confidential Information.

11. FORCE MAJEURE. The Company shall not be liable for any delay in performing the Services, nor liable for any failure to provide the Services, due to any cause beyond its reasonable control.

12. RIGHT TO SUBCONTRACT. The Company, in its sole discretion, may subcontract or delegate to an affiliate or third party any of its duties and obligations hereunder.

13. FUEL/TRANSPORTATION SURCHARGE. Like many other companies that are impacted by the price of gasoline, a rise in gasoline prices may necessitate a fuel surcharge. As such, the Company reserves the right to add a fuel surcharge to Customer's invoice for any increase in the cost of fuel as measured above the same time period in the prior year (by the National U.S. Average Motor Gasoline-Regular Fuel Price per Gallon Index reported by the U.S. Department of Energy). The surcharge may be adjusted monthly (up or down) with the price of gasoline.

14. ANTI-CORRUPTION AND BRIBERY. Each party represents that neither it nor anyone acting on its behalf has offered, given, requested or accepted any undue financial or other advantage of any kind in entering into this Agreement, and that it will comply with all applicable laws and regulations pertaining to corruption, competition and bribery in carrying out the terms and conditions of this Agreement.

15. E-VERIFY. SOLitude utilizes the federal E-Verify program in contracts with public employers as required by Florida State law, and acknowledges all the provisions of Florida Statute 448.095 are incorporated herein by reference and hereby certifies it will comply with the same.

16. GOVERNING LAW. Except for the Mandatory Arbitration Clause in Section 17 of this Agreement, which is governed by and construed in accordance with the Federal Arbitration Act, this Agreement shall be governed by, and construed in accordance with, the laws of the state in which the Services are performed.

17. MANDATORY ARBITRATION. Any claim, dispute or controversy, regarding any contract, tort, statute, or otherwise ("Claim"), arising out of or relating to this Agreement or the relationships among the parties hereto shall be resolved by one arbitrator through binding arbitration administered by the American Arbitration Association ("AAA"), under the AAA Commercial or Consumer, as applicable, Rules in effect at the time the Claim is filed ("AAA Rules"). Copies of the AAA Rules and forms can be located at www.adr.org, or by calling 1-800-778-7879. The arbitrator's decision shall be final, binding, and non-appealable. Judgment upon the award may be entered and enforced in any court having jurisdiction. This clause is made pursuant to a transaction involving interstate commerce and shall be governed by the Federal Arbitration Act. Neither party shall sue the other party other than as provided herein or for enforcement of this clause or of the arbitrator's award; any such suit may be brought only in Federal District Court for the District in which the services were performed or, if any such court lacks jurisdiction, in any state court that has jurisdiction. The arbitrator, and not any federal, state, or local court, shall have exclusive authority to resolve any dispute relating to the interpretation, applicability, unconscionability, arbitrability, enforceability or formation of this Agreement including any claim that all or any part of the Agreement is void or voidable. Venue for arbitration hereunder shall be within the state where the customer's property, that is the subject of the services provided, is located.

18. ASSIGNMENT. The Company may assign this Agreement to a related or affiliated entity upon written notice to the Customer.

19. NOTICES. All notices, requests, consents, claims, demands, waivers and other communications hereunder shall be in writing and shall be directed to the individuals and addresses listed in the signature block. Notices sent in accordance with this Section shall be deemed effectively given: (a) when received, if delivered by hand (with written confirmation of receipt); (b) when received, if sent by a nationally recognized overnight courier (receipt requested); or (c) on the third (3rd) business day after the date mailed, by certified or registered mail, return receipt requested, postage prepaid.

20. DISCLAIMER. SOLitude is not responsible for the failure of any treatment, equipment installation, or other work that may result from dam or other structural failures, severe weather and storms, flooding, or other acts of God that are outside of the control of SOLitude. Customer understands and acknowledges that there are irrigation restrictions associated with many of the products used to treat lakes and ponds. The Customer is responsible for notifying SOLitude in advance of the contract signing and the start of the Agreement if they utilize any of the water in their lakes or ponds for irrigation purposes. The Customer accepts full responsibility for any issues that may arise from the irrigation of turf, ornamentals, trees, crops, or any other plants as a result of treated water being used by the Customer for irrigation without the consent or knowledge of SOLitude. Although there is rarely direct fish toxicity with the products used for treatment when applied at the labeled rate, or the installation and normal operation of the equipment we install, there is a risk under certain circumstances of significant dissolved oxygen drops. This risk is most severe in times of extremely hot weather and warm water temperatures, as these are the conditions during which dissolved oxygen levels are naturally at their lowest levels. Oftentimes, lakes and ponds will experience natural fish kills under these conditions even if no work is performed. Every effort, to include the method and timing of application, the choice of products and equipment used, and the skill and training of the staff, is made to avoid such problems. However, the Customer understands and accepts that there is always a slight risk of the occurrence of adverse conditions outside the control of SOLitude that will result in the death of some fish and other aquatic life. The Customer also understands and accepts that similar risks would remain even if no work was performed. The Customer

agrees to hold SOLitude harmless for any issues with fish or other aquatic life which occur as described above, or are otherwise outside the direct control of SOLitude, unless there is willful negligence on the part of SOLitude.

21. BINDING. This Agreement shall inure to the benefit of and be binding upon the legal representatives and successors of the parties.

22. ENTIRE AGREEMENT. This Agreement constitutes the entire agreement between the parties with respect to the subject matter and replaces any prior agreements or understandings, whether in writing or otherwise. This Agreement may not be modified or amended except by written agreement executed by both parties. In the event that any provision of this Agreement is determined to be void, invalid, or unenforceable, the validity and enforceability of the remaining provisions of this Agreement shall not be affected.

23. SEVERABILITY. If any part of this Agreement is held to be invalid or unenforceable for any reason, the remaining Terms and Conditions of this Agreement shall remain in full force and effect.

By signing below, the parties agree to be bound by the terms and conditions of this Agreement and any accompanying schedules as of the Effective Date.

ACCEPTED AND APPROVED:

SOLITUDE LAKE MANAGEMENT, LLC.	INDIGO CDD
Signature: ____________________	Signature: ____________________
Printed Name: ____________________	Printed Name: ____________________
Title: ____________________	Title: ____________________
Date: ____________________	Date: ____________________

Please Remit All Payments to:

SOLitude Lake Management, LLC
PO Box 85529
Chicago, IL 60689-5529

Please Mail All Notices and Agreements to:

SOLitude Lake Management, LLC
1253 Jensen Drive, Suite 103
Virginia Beach, VA 23451

Customer's Address for Notice Purposes:

____

SCHEDULE A – SCOPE OF SERVICES

A SOLitude Aquatic Specialist will visit the site and inspect the fountain one time per quarter.

Fountain Maintenance Service:

1. Company will service the Fountain as follows:
   - Perform Amp test on the motor to verify appropriate amp load.
   - Check incoming and outgoing Voltage.
   - Test Motor GFCI Protection Breaker.
   - Test Contactor (starter).
   - Test motor overload protection to make sure it is set and functioning properly.
   - Check fuses.
   - Make sure all wires, breakers, and other electronic parts are securely attached
   - Check timer and set as needed.
   - Test Lighting GFCI breaker in the control panel to make sure it is operating properly.
   - Check lighting timer and set as needed.
2. If the fountain(s) or light(s) are not visibly operating properly, or malfunctioning in any way as determined by the diagnostic checks specified above, the Company will further perform the following:
   - Perform ohm test to cable to test for any shorts or resistance in the power cable between the control panel and the motor.
   - Inspect motor shaft to make sure it is not bent and that it is turning smoothly and quietly.
   - Inspect propeller or impeller *(depending on what type unit)* and diffuser plate *(if present)* to make sure they are tightly attached and not bent or damaged in any way.
   - Clean fountain(s) debris screen nozzle, shaft, and pump chamber ensure proper water flow.
   - Clean all lighting lens covers.
   - Check each light and replace lamps that have burnt out.
   - Replace any seals on light housing which are leaking.
3. All replacement parts required for proper maintenance of the fountain(s) and the additional labor required to replace these parts as needed will be billed as an additional charge.
4. All lights, seals, other replacement parts, and labor required for light replacements will be billed as an additional charge.
5. All necessary repairs (parts & labor) covered by warranty will be performed at no additional charge to the Customer.
6. Any significant problems or malfunctions that are discovered during the maintenance service that are not able to be repaired during that service, which are no longer under warranty, and that will require significant additional labor and/or parts, will be written up and submitted to the Customer for his / her approval prior to proceeding with the work.
7. All fountain work will be performed by factory certified service and repair technicians.

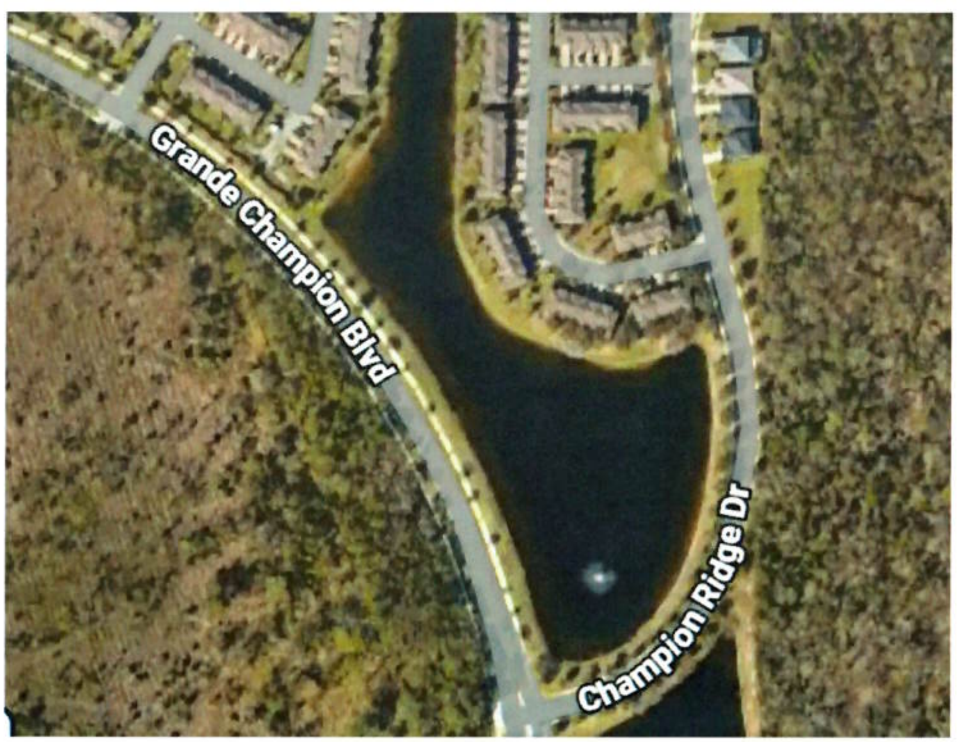
Service Reporting:

1. Customer will be provided with a service report detailing all of the work performed as part of this Agreement after each visit.

General Qualifications:

1. Company is a licensed pesticide applicator in the state in which service is to be provided.

2. Individual Applicators are Certified Pesticide Applicators in Aquatics, Public Health, Forestry, Right of Way, and Turf/Ornamental as required in the state in which service is to be provided.
3. Company is a SePRO Preferred Applicator and dedicated Steward of Water. Each individual applicator has been trained and educated in the water quality testing and analysis required for prescriptive site-specific water quality management and utilizes an integrated approach that encompasses all aspects of ecologically balanced management. Each applicator has received extensive training in the proper selection, use, and application of all aquatic herbicides, algaecides, adjuvants, and water quality enhancement products necessary to properly treat our Customers' lakes and ponds as part of an overall integrated pest management program.
4. Company guarantees that all products used for treatment are EPA registered and labeled as appropriate and safe for use in lakes, ponds, and other aquatic sites, and are being applied in a manner consistent with their labeling.
5. All pesticide applications made directly to the water or along the shoreline for the control of algae, aquatic weeds, or other aquatic pests as specified in this Agreement will meet or exceed all of the Company's legal regulatory requirements as set forth by the EPA and related state agencies for NPDES and FIFRA. Company will perform treatments that are consistent with NPDES compliance standards as applicable in and determined by the specific state in which treatments are made. All staff will be fully trained to perform all applications in compliance with all federal, state, and local law.
6. Company will furnish the personnel, vehicles, boats, equipment, materials, and other items required to provide the foregoing at its expense. The application method and equipment (boat, ATV, backpack, etc.) used is determined by our technician at the time of the treatment to ensure the most effective method is provided for optimal results.



SCHEDULE B – PRICING SCHEDULE

Total Price: **$1,250.00**

Invoice Amount: **$312.50**

Invoice Frequency: **Quarterly**

SECTION V

to be provided under separate cover

SECTION VI

SECOND AMENDMENT TO LANDSCAPE AND IRRIGATION MAINTENANCE SERVICES AGREEMENT BETWEEN INDIGO COMMUNITY DEVELOPMENT DISTRICT AND TEAM ROUNTREE, INC.

THIS SECOND AMENDMENT is made effective as of the 1st day of October, 2026, by and between:

> **INDIGO COMMUNITY DEVELOPMENT DISTRICT,** a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes, located in Volusia County, Florida, and whose address is 475 West Town Place, Suite 114 World Golf Village, St. Augustine, Florida 32092 (the "**District**"); and
>
> **TEAM ROUNTREE, INC.**, a Florida corporation, whose address is 1440 North Nova Road, Suite 310, Daytona Beach, Florida 32117 (the "**Contractor**").

RECITALS

WHEREAS, the District was established by administrative rule of the Florida Land and Water Adjudicatory Commission, for the purpose of planning, financing, constructing, operating and/or maintaining certain infrastructure, including surface water management systems, roadways, landscaping, and other infrastructure; and

WHEREAS, on October 1, 2023, the District and Contractor entered into the Landscape and Irrigation Services Maintenance Agreement ("Agreement"); and

WHEREAS, pursuant to Section 5 of the Agreement, as amended, the Parties desire renew the Agreement for an additional one-year term; and

WHEREAS, pursuant to Section 21 of the Agreement, the Parties desire to further amend Section 5 of the Agreement to allow for automatic one-year renewals; and

WHEREAS, each of the parties hereto has the authority to execute this Second Amendment and to perform its obligations and duties hereunder, and each party has satisfied all conditions precedent to the execution of this Second Amendment so that this Second Amendment constitutes a legal and binding obligation of each party hereto.

NOW, THEREFORE, based upon good and valuable consideration and the mutual covenants of the parties, the receipt of which and sufficiency of which are hereby acknowledged, the District and Contractor agree as follows:

SECTION 1. INCORPORATION OF RECITALS. The recitals stated above are true and correct and by this reference are incorporated by reference as a material part of this First Amendment.

SECTION 2. RENEWAL OF THE AGREEMENT. The Agreement is hereby renewed for a one-year term which will commence on October 1, 2026 and end on September 30, 2027.

SECTION 3. AMENDMENT. Section 5.A. of the Agreement is hereby amended to read as follows:

> This Agreement shall commence on October 1, 2026 and end on September 30, 2027 ("Initial Term") unless terminated earlier pursuant to the terms of this Agreement. At the end of the Initial Term, this Agreement will automatically renew for additional one (1) year terms ("Renewal Terms"); provided, however, that either party may elect not to renew this Agreement by providing written notice to the other party at least sixty (60) days prior to the expiration of the then-current term.

SECTION 4. EFFECTIVE DATE. This Second Amendment shall become effective after execution by both the District and the Contractor.

IN WITNESS WHEREOF, the parties hereto have signed this Second Amendment effective on the day and year first written above.

ATTEST:	**INDIGO COMMUNITY DEVELOPMENT DISTRICT**
______________________________	______________________________
Print Name:____________________	Chairman/Vice Chairman
ATTEST:	**TEAM ROUNTREE, INC.**
______________________________	______________________________
Print Name:____________________	By:____________________________
	Its:____________________________

SECTION VIII

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

1001 Yamato Road ▪ Suite 301
Boca Raton, Florida 33431
(561) 994-9299 ▪ (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

July 24, 2026

Board of Supervisors
Indigo Community Development District
219 East Livingston Street
Orlando, Florida 32801

We are pleased to confirm our understanding of the services we are to provide Indigo Community Development District, Volusia County, Florida ("the District") for the fiscal year ended September 30, 2026, with the option of four (4) additional one-year renewals. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Indigo Community Development District as of and for the fiscal year ended September 30, 2026, with the option of four (4) additional one-year renewals. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes.

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

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

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

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that information:

1) Compliance with FL Statute 218.39 (3) (c)

Audit Objectives

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

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

We will also issue a management letter as required by Chapter 10.550, Rules of the Auditor General of the State of Florida. As part of our audit, we will apply financial condition assessment procedures pursuant to Section 218.39(5), Florida Statutes, and Rule 10.556(8), Rules of the Auditor General, and will report, as applicable, whether the District met any of the conditions described in Section 218.503(1), Florida Statutes.

Examination Objective

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

Other Services

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

Management Responsibilities

Management is responsible for compliance with Florida Statute 218.415 and will provide us with the information required for the examination. The accuracy and completeness of such information is also management's responsibility. You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. In addition, you will be required to make certain representations regarding compliance with Florida Statute 218.415 in the management representation letter. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

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

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

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

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

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

Audit Procedures—General

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

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

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

Audit Procedures—Internal Control

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

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

Audit Procedures—Compliance

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

Engagement Administration, Fees, and Other

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

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

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

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

This agreement provides for a contract period of one (1) year with the option of four (4) additional, one-year renewals upon the written consent of both parties. Our fee for these services will not exceed $6,800 for the September 30, 2026 audit, unless there is a change in activity by the District which results in additional audit work or if Bonds are issued. The fees for the fiscal years 2027, 2028, 2029 and 2030 will not exceed $6,900, $7,000, $7,100 and $7,200, respectively, unless there is a change in activity by the District which results in additional audit work or if Bonds are issued.

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

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

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

The District has the option to terminate this agreement with or without cause by providing thirty (30) days written notice of termination to Grau & Associates. Upon any termination of this agreement, Grau & Associates shall be entitled to payment of all work and/or services rendered up until the effective termination of this agreement, subject to whatever claims or off-sets the District may have against Grau & Associates.

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2025 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Indigo Community Development District and believe this letter accurately summarizes the terms of our engagement and, with any addendum, if applicable, is the complete and exclusive statement of the agreement between Grau & Associates and the District with respect to the terms of the engagement between the parties. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Grau & Associates

Antonio J. Grau

RESPONSE:

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

DocuSigned by:

By: Mark Mccommon
4912124A702E447...

Title: Cha

Date: 2026-08-05

Florida Institute of Certified Public Accountants

AICPA Peer Review Program

Administered in Florida by the Florida Institute of CPAs

November 18, 2025

Antonio Grau
Grau & Associates
1001 W. Yamato Road, Suite 301
Boca Raton, FL 33431-4403

Dear Antonio Grau:

It is my pleasure to notify you that on November 18, 2025, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2028. This is the date by which all review documents should be completed and submitted to the administering entity.

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

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee
paul@ficpa.org
850.224.2727, x5957

cc: Daniel Hevia, David Caplivski

Firm Number: 900004390114 Review Number: 616829

SECTION X

Indigo

Community Development District

Unaudited Financial Reporting

August 31, 2026

Table of Contents

Indigo

Community Development District

Balance Sheet

August 31, 2026

		General Fund		Debt Service Fund		Capital Projects Fund		Totals Governmental Funds
Assets:								
Cash - Wells Fargo Bank	$	88,616	$	-	$	-	$	88,616
Investments:								
Series 1999A								
Reserve		-		71,825		-		71,825
Revenue		-		59,422		-		59,422
Construction		-		-		173,981		173,981
Series 1999C								
Reserve		-		59,586		-		59,586
Revenue		-		1,337,648		-		1,337,648
Redemption		-		792,428		-		792,428
Remedial Expenditure		-		0		-		0
Series 2005								
Reserve		-		70,795		-		70,795
Revenue		-		1,232,524		-		1,232,524
Escrow Deposit		-		11,580		-		11,580
Remedial Expenditure		-		0		-		0
Series 2021								
Reserve		-		78,307		-		78,307
Revenue		-		76,184		-		76,184
Construction		-		-		13,804		13,804
Series 2024								
Reserve		-		112,661		-		112,661
Revenue		-		110,293		-		110,293
Construction		-		-		14,903		14,903
Due from General Fund		-		355,648		-		355,648
Investment - Custody		1,399,824		-		-		1,399,824
SBA - Operating		109,632		-		-		109,632
SBA - Reserve		9,622		-		-		9,622
Total Assets	**$**	**1,607,693**	**$**	**4,368,901**	**$**	**202,688**	**$**	**6,179,282**
Liabilities:								
Accounts Payable	$	14,210	$	-	$	-	$	14,210
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		-		3,445,000		-		3,445,000
Accrued Principal Payment 2005		-		1,280,000		-		1,280,000
Accrued Interest Payment 2005		-		2,486,294		-		2,486,294
Total Liabilities	**$**	**372,614**	**$**	**7,211,294**	**$**	**-**	**$**	**7,583,908**
Fund Balances:								
Assigned For Debt Service 1999A	$	-	$	131,247	$	-	$	131,247
Assigned For Debt Service 1999C		-		(1,182,301)		-		(1,182,301)
Assigned For Debt Service 2005		-		(2,168,785)		-		(2,168,785)
Assigned For Debt Service 2021		-		154,491		-		154,491
Assigned For Debt Service 2024		-		222,954		-		222,954
Assigned For Capital Projects 1999A		-		-		173,981		173,981
Assigned For Capital Projects 2021		-		-		13,804		13,804
Assigned For Capital Projects 2024		-		-		14,903		14,903
Unassigned		1,235,080		-		-		1,235,080
Total Fund Balances	**$**	**1,235,080**	**$**	**(2,842,393.37)**	**$**	**202,688**	**$**	**(1,404,626)**
Total Liabilities & Fund Equity	$	1,607,693	$	4,368,901	$	202,688	$	6,179,282

Indigo

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending August 31, 2026

	Adopted Budget	Prorated Budget Thru 08/31/26	Actual Thru 08/31/26	Variance
Revenues:				
Assessments	$ 1,618,248	$ 1,618,248	$ 1,734,022	$ 115,774
I-95 City of Daytona Beach Funding	8,775	-	-	-
Interest	36,000	33,000	56,262	23,262
Miscellaneous Revenues	-	-	670	670
Total Revenues	**$ 1,663,023**	**$ 1,651,248**	**$ 1,790,953**	**$ 139,705**
Expenditures:				
Administrative:				
Supervisor Fees	$ 12,000	$ 11,000	$ 3,400	$ 7,600
FICA Expense	918	842	260	581
Engineering Fees	15,000	13,750	4,724	9,026
District Counsel	28,000	25,667	16,854	8,813
Arbitrage	2,250	2,250	2,250	-
Dissemination Agent	10,811	9,910	10,110	(200)
Annual Audit	6,430	4,810	4,810	-
Trustee Fees	13,356	13,216	13,216	-
Assessment Administration	21,836	21,836	21,836	-
Management Fees	68,657	62,936	62,936	(0)
Information Technology	2,884	2,644	2,644	0
Website Maintenance	1,236	1,133	1,133	-
Telephone	300	275	-	275
Postage	1,000	917	659	258
Printing & Binding	1,750	1,604	95	1,509
Insurance	37,304	37,304	33,676	3,628
Legal Advertising	2,500	2,292	3,227	(935)
Meeting Room Fee	2,100	1,925	1,910	15
Other Current Charges	500	458	406	52
Office Supplies	350	321	3	317
Office Expense	6,000	5,500	5,500	-
Dues, Licenses & Subscriptions	175	175	175	-
Total Administrative:	**$ 235,357**	**$ 220,764**	**$ 189,825**	**$ 30,939**
Maintenance Expenses I-95				
Electric	$ 27,000	$ 24,750	$ 3,700	$ 21,050
Landscape - Contract	55,986	51,321	51,321	-
Landscape - Contingency	3,500	3,208	6,700	(3,492)
Plant Replacement & Annuals	8,000	7,333	6,825	508
Lake Maintenance	6,582	6,034	5,296	738
Irrigation Repairs & Maintenance	20,000	18,333	6,015	12,318
Repairs	9,845	9,025	6,749	2,276
Miscellaneous	2,461	2,255	2,256	(0)
Total I-95 Maintenance Expenses	**$ 133,374**	**$ 122,259**	**$ 88,861**	**$ 33,399**

Indigo

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending August 31, 2026

	Adopted Budget	Prorated Budget Thru 08/31/26	Actual Thru 08/31/26	Variance
Maintenance Expense - Community Wide				
On-Site Manager	$ 38,160	$ 34,980	$ 34,980	$ -
Electric	45,610	41,809	37,276	4,533
Landscape - Contract	576,436	528,400	550,345	(21,945)
Landscape - Contingency	30,000	27,500	50,306	(22,806)
Fertilizer/Pest Control	38,000	34,833	-	34,833
Plant Replacement & Annuals	35,000	32,083	30,529	1,555
Sod Replacement	28,512	26,136	18,865	7,271
Lake Maintenance	98,616	90,398	90,928	(530)
Fountain Maintenance	18,000	16,500	8,927	7,573
Holiday Lighting	18,585	18,585	18,585	-
Irrigation Repair & Maintenance	35,000	32,083	37,856	(5,773)
Repairs	39,800	36,483	27,197	9,286
Miscellaneous	16,158	14,812	9,037	5,775
Conservation Easement Maintenance	50,224	46,038	46,885	(847)
Tree Trimming	29,892	27,401	-	27,401
Pressure Washing	10,000	9,167	25,850	(16,683)
The Preserve at LPGA				
Landscape - Contract	$ 113,741	$ 104,263	$ 104,258	$ 5
Landscape - Contingency	8,000	7,333	-	7,333
Plant Replacement & Annuals	2,500	2,292	974	1,318
Floating Wetland Maintenance	112,768	103,371	77,139	26,232
Irrigation Repair & Maintenance	2,500	2,292	-	2,292
Miscellaneous	2,500	2,292	-	2,292
Total Maintenance Expenses - Community Wide	**$ 1,350,001**	**$ 1,239,050**	**$ 1,169,936**	**$ 69,114**
Total Expenditures	**$ 1,718,732**	**$ 1,582,073**	**$ 1,448,622**	**$ 133,451**
Excess Revenues (Expenditures)	$ (55,709)		$ 342,332	
Fund Balance - Beginning	$ 55,709		$ 892,748	
Fund Balance - Ending	$ 0		$ 1,235,080	

Indigo

Community Development District

Debt Service Fund - Series 1999A

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending August 31, 2026

	Adopted Budget	Prorated Budget Thru 08/31/26	Actual Thru 08/31/26	Variance
Revenues:				
Special Assessments	$ 72,750	$ 72,750	$ 70,741	$ (2,009)
Interest	5,000	4,583	5,055	471
Total Revenues	**$ 77,750**	**$ 77,334**	**$ 75,796**	**$ (1,538)**
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	50,000	45,000	5,000
Interest - 05/01	12,250	12,250	11,900	350
Special Call - 05/01	-	-	5,000	(5,000)
Total Expenditures	**$ 74,500**	**$ 74,500**	**$ 84,150**	**$ (9,650)**
Excess Revenues (Expenditures)	$ 3,250		$ (8,354)	
Fund Balance - Beginning	$ 60,089		$ 139,601	
Fund Balance - Ending	$ 63,340		$ 131,247	

Indigo

Community Development District

Debt Service Fund - Series 1999C

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending August 31, 2026

	Adopted Budget	Prorated Budget Thru 08/31/26	Actual Thru 08/31/26	Variance
Revenues:				
Special Assessments	$ 377,662	$ 377,662	$ 369,871	$ (7,791)
Interest	25,000	22,917	65,430	42,513
Total Revenues	**$ 402,662**	**$ 400,579**	**$ 435,301**	**$ 34,722**
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)**
Excess Revenues (Expenditures)	$ (522,738)		$ 192,296	
Fund Balance - Beginning	$ 522,738		$ (1,374,597)	
Fund Balance - Ending	$ -		$ (1,182,301)	

Indigo

Community Development District

Debt Service Fund - Series 2005

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending August 31, 2026

	Adopted Budget	Prorated Budget Thru 08/31/26	Actual Thru 08/31/26	Variance
Revenues:				
Special Assessments	$ 335,228	$ 335,228	$ 351,293	$ 16,065
Interest	2,500	2,292	38,700	36,408
Total Revenues	**$ 337,728**	**$ 337,520**	**$ 389,992**	**$ 52,472**
Expenditures:				
Series 2005				
Debt Service Obligation	$ 123,913	$ 123,913	$ 199,525	$ (75,612)
Other Debt Service Costs	-	-	6,095	(6,095)
Total Expenditures	**$ 123,913**	**$ 123,913**	**$ 205,620**	**$ (81,707)**
Excess Revenues (Expenditures)	$ 213,815		$ 184,372	
Fund Balance - Beginning	$ -		$ (2,353,157)	
Fund Balance - Ending	$ 213,815		$ (2,168,785)	

Indigo

Community Development District

Debt Service Fund - Series 2021

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending August 31, 2026

	Adopted Budget	Prorated Budget Thru 08/31/26	Actual Thru 08/31/26	Variance
Revenues:				
Special Assessments	$ 156,614	$ 156,614	$ 158,944	$ 2,330
Interest	6,000	5,500	6,174	674
Total Revenues	**$ 162,614**	**$ 162,114**	**$ 165,117**	**$ 3,003**
Expenditures:				
Series 2021				
Interest - 11/01	$ 46,164	$ 46,164	$ 46,164	$ -
Principal - 05/01	65,000	65,000	65,000	-
Interest - 05/01	46,164	46,164	46,164	-
Total Expenditures	**$ 157,329**	**$ 157,329**	**$ 157,329**	**$ -**
Other Sources/(Uses)				
Transfer In/(Out)	$ (3,000)	$ (2,750)	$ (2,599)	$ (151)
Total Other Financing Sources (Uses)	**$ (3,000)**	**$ (2,750)**	**$ (2,599)**	**$ (151)**
Excess Revenues (Expenditures)	$ 2,285		$ 5,190	
Fund Balance - Beginning	$ 70,918		$ 149,300	
Fund Balance - Ending	$ 73,203		$ 154,491	

Indigo

Community Development District

Debt Service Fund - Series 2024

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending August 31, 2026

	Adopted Budget	Prorated Budget Thru 08/31/26	Actual Thru 08/31/26	Variance
Revenues:				
Special Assessments	$ 225,323	$ 225,323	$ 228,674	$ 3,351
Interest	6,000	5,500	8,416	2,916
Total Revenues	**$ 231,323**	**$ 230,823**	**$ 237,090**	**$ 6,267**
Expenditures:				
Series 2024				
Interest - 11/01	$ 88,296	$ 88,296	$ 88,296	$ -
Principal - 05/01	45,000	45,000	45,000	-
Interest - 05/01	88,296	88,296	88,296	-
Total Expenditures	**$ 221,593**	**$ 221,593**	**$ 221,593**	**$ -**
Other Sources/(Uses)				
Transfer In/(Out)	$ (4,000)	(3,667)	$ (3,739)	$ 72
Total Other Financing Sources (Uses)	**$ (4,000)**	**$ (3,667)**	**$ (3,739)**	**$ 72**
Excess Revenues (Expenditures)	$ 5,731		$ 11,759	
Fund Balance - Beginning	$ 98,392		$ 211,195	
Fund Balance - Ending	$ 104,123		$ 222,954	

Indigo

Community Development District

Capital Projects Fund - Series 1999A

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending August 31, 2026

	Adopted Budget	Prorated Budget Thru 08/31/26	Actual Thru 08/31/26	Variance
Revenues:				
Interest	$ -	$ -	$ 5,669	$ 5,669
Total Revenues	**$ -**	**$ -**	**$ 5,669**	**$ 5,669**
Expenditures:				
Capital Outlay	$ -	$ -	$ -	$ -
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ -**
Other Financing Sources/(Uses)				
Transfer In/(Out)	$ -	$ -	$ -	$ -
Total Other Financing Sources (Uses)	**$ -**	**$ -**	**$ -**	**$ -**
Excess Revenues (Expenditures)	$ -		$ 5,669	
Fund Balance - Beginning	$ -		$ 168,312	
Fund Balance - Ending	$ -		$ 173,981	

Indigo

Community Development District

Capital Projects Fund - Series 2021

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending August 31, 2026

	Adopted Budget	Prorated Budget Thru 08/31/26	Actual Thru 08/31/26	Variance
Revenues:				
Interest	$ -	$ -	$ 403	$ 403
Total Revenues	**$ -**	**$ -**	**$ 403**	**$ 403**
Expenditures:				
Capital Outlay	$ -	$ -	$ -	$ -
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ -**
Other Financing Sources/(Uses)				
Transfer In/(Out)	$ -	$ -	$ 2,599	$ (2,599)
Total Other Financing Sources (Uses)	**$ -**	**$ -**	**$ 2,599**	**$ (2,599)**
Excess Revenues (Expenditures)	$ -		$ 3,001	
Fund Balance - Beginning	$ -		$ 10,803	
Fund Balance - Ending	$ -		$ 13,804	

Indigo

Community Development District

Capital Projects Fund - Series 2024

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending August 31, 2026

	Adopted Budget	Prorated Budget Thru 08/31/26	Actual Thru 08/31/26	Variance
Revenues:				
Interest	$ -	$ -	$ 418	$ 418
Total Revenues	**$ -**	**$ -**	**$ 418**	**$ 418**
Expenditures:				
Capital Outlay - Construction	$ -	$ -	$ -	$ -
Capital Outlay - Cost of Issuance	-	-	-	-
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ -**
Other Financing Sources/(Uses)				
Transfer In/(Out)	$ -	$ -	$ 3,739	$ (3,739)
Total Other Financing Sources (Uses)	**$ -**	**$ -**	**$ 3,739**	**$ (3,739)**
Excess Revenues (Expenditures)	$ -		$ 4,157	
Fund Balance - Beginning	$ -		$ 10,746	
Fund Balance - Ending	$ -		$ 14,903	

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	$ 34,964	$ 157,917	$ -	$ -	$ -	$ 1,734,022
I-95 City of Daytona Beach Funding	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	4,296	3,609	3,218	5,353	6,571	5,654	6,018	5,527	5,561	5,119	5,335	-	56,262
Miscellaneous Revenues	-	-	670	-	-	-	-	-	-	-	-	-	670
Total Revenues	**$ 4,296**	**$ 101,234**	**$ 1,358,311**	**$ 38,547**	**$ 18,646**	**$ 9,823**	**$ 45,672**	**$ 40,492**	**$ 163,478**	**$ 5,119**	**$ 5,335**	**$ -**	**$ 1,790,953**
Expenditures:													
Administrative:													
Supervisor Fees	$ -	$ -	$ -	$ 800	$ -	$ -	$ 800	$ 1,000	$ -	$ 800	$ -	$ -	$ 3,400
FICA Expense	-	-	-	61	-	-	61	77	-	61	-	-	260
Engineering Fees	141	1,613	-	253	283	1,218	98	226	-	893	-	-	4,724
District Counsel	858	1,399	1,266	2,874	2,125	2,738	3,668	1,927	-	-	-	-	16,854
Arbitrage	-	-	-	900	-	-	1,350	-	-	-	-	-	2,250
Dissemination Agent	1,001	901	901	901	901	901	1,001	901	901	901	901	-	10,110
Annual Audit	-	-	-	4,810	-	-	-	-	-	-	-	-	4,810
Trustee Fees	4,445	-	-	4,526	-	-	-	-	4,246	-	-	-	13,216
Assessment Administration	21,836	-	-	-	-	-	-	-	-	-	-	-	21,836
Management Fees	5,721	5,721	5,721	5,721	5,721	5,721	5,721	5,721	5,721	5,721	5,721	-	62,936
Information Technology	240	240	240	240	240	240	240	240	240	240	240	-	2,644
Website Maintenance	103	103	103	103	103	103	103	103	103	103	103	-	1,133
Telephone	-	-	-	-	-	-	-	-	-	-	-	-	-
Postage	117	67	45	21	14	166	39	58	7	50	73	-	659
Printing & Binding	3	0	-	-	5	5	-	-	6	-	77	-	95
Insurance	33,676	-	-	-	-	-	-	-	-	-	-	-	33,676
Legal Advertising	-	282	-	269	-	269	-	797	1,610	-	-	-	3,227
Meeting Room Fee	-	313	-	-	407	407	-	376	-	407	-	-	1,910
Other Current Charges	24	-	37	51	33	40	38	32	47	50	53	-	406
Office Supplies	0	0	0	0	1	0	0	0	0	0	0	-	3
Office Expense	500	500	500	500	500	500	500	500	500	500	500	-	5,500
Dues, Licenses & Subscriptions	175	-	-	-	-	-	-	-	-	-	-	-	175
Total Administrative:	**$ 68,840**	**$ 11,140**	**$ 8,815**	**$ 22,031**	**$ 10,334**	**$ 12,308**	**$ 13,620**	**$ 11,958**	**$ 13,383**	**$ 9,727**	**$ 7,669**	**$ -**	**$ 189,825**
Maintenance Expenses - I-95													
Electric	$ 63	$ -	$ 417	$ 379	$ 471	$ 525	$ 477	$ 480	$ 430	$ 459	$ -	$ -	$ 3,700
Landscape - Contract	4,666	4,666	4,666	4,666	4,666	4,666	4,666	4,666	4,666	4,666	4,666	-	51,321
Landscape - Contingency	-	-	-	-	-	-	-	-	6,700	-	-	-	6,700
Plant Replacement & Annuals	-	-	-	-	-	-	-	-	6,825	-	-	-	6,825
Lake Maintenance	469	483	483	483	483	483	483	483	483	483	483	-	5,296
Irrigation Repairs & Maintenance	-	-	-	-	-	-	-	3,315	2,700	-	-	-	6,015
Repairs	45	85	6,219	45	45	85	45	45	45	45	45	-	6,749
Miscellaneous	205	205	205	205	205	205	205	205	205	205	205	-	2,256
Total I-95 Expenses	**$ 5,447**	**$ 5,438**	**$ 11,989**	**$ 5,777**	**$ 5,869**	**$ 5,963**	**$ 5,875**	**$ 9,193**	**$ 22,054**	**$ 5,857**	**$ 5,398**	**$ -**	**$ 88,861**

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	$ 3,180	$ 3,180	$ 3,180	$ 3,180	$ -	$ 34,980
Electric	3,250	3,143	3,367	3,905	3,549	3,400	3,399	3,279	3,279	3,421	3,285	-	37,276
Landscape - Contract	50,031	50,031	50,031	50,031	50,031	50,031	50,031	50,031	50,031	50,031	50,031	-	550,345
Landscape - Contingency	4,838	-	10,725	1,470	4,968	-	1,155	4,257	19,000	-	3,894	-	50,306
Fertilizer/Pest Control	-	-	-	-	-	-	-	-	-	-	-	-	-
Plant Replacement & Annuals	5,058	624	336	-	5,482	-	-	5,798	8,389	-	4,842	-	30,529
Sod Replacement	-	-	-	-	-	-	-	-	8,278	5,775	4,813	-	18,865
Lake Maintenance	8,047	8,288	8,288	8,288	8,288	8,288	8,288	8,288	8,288	8,288	8,288	-	90,928
Fountain Maintenance	1,500	1,002	1,650	1,650	150	150	575	150	150	1,650	300	-	8,927
Holiday Lighting	-	9,292	-	-	-	-	9,292	-	-	-	-	-	18,585
Irrigation Repair & Maintenance	-	8,741	1,280	-	-	3,711	-	3,444	10,659	5,399	4,621	-	37,856
Repairs	1,405	2,529	2,413	1,672	1,392	1,087	1,692	6,125	1,513	5,630	1,741	-	27,197
Miscellaneous	205	205	3,723	379	205	205	375	375	205	2,955	205	-	9,037
Conservation Easement Maintenance	4,185	4,185	4,185	4,185	4,185	4,185	4,185	4,185	4,185	4,585	4,632	-	46,885
Tree Trimming	-	-	-	-	-	-	-	-	-	-	-	-	-
Pressure Washing	-	-	-	-	-	-	5,000	5,000	4,200	4,200	7,450	-	25,850
The Preserve at LPGA													
Landscape - Contract	$ 9,478	$ 9,478	$ 9,478	$ 9,478	$ 9,478	$ 9,478	$ 9,478	$ 9,478	$ 9,478	$ 9,478	$ 9,478	$ -	$ 104,258
Landscape - Contingency	-	-	-	-	-	-	-	-	-	-	-	-	-
Plant Replacement & Annuals	-	624	-	-	350	-	-	-	-	-	-	-	974
Floating Wetland Maintenance	100	-	-	37,570	-	-	-	-	-	39,469	-	-	77,139
Irrigation Repair & Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Maintenance Expenses - Community W	**$ 91,277**	**$ 101,322**	**$ 98,657**	**$ 121,809**	**$ 91,258**	**$ 83,716**	**$ 96,650**	**$ 103,590**	**$ 130,835**	**$ 144,062**	**$ 106,761**	**$ -**	**$ 1,169,936**
Total Expenditures	**$ 165,563**	**$ 117,901**	**$ 119,461**	**$ 149,617**	**$ 107,461**	**$ 101,987**	**$ 116,145**	**$ 124,740**	**$ 166,272**	**$ 159,646**	**$ 119,828**	**$ -**	**$ 1,448,622**
Excess Revenues (Expenditures)	$ (161,267)	$ (16,666)	$ 1,238,850	$ (111,070)	$ (88,816)	$ (92,163)	$ (70,472)	$ (84,249)	$ (2,794)	$ (154,527)	$ (114,493)	$ -	$ 342,332

Indigo

COMMUNITY DEVELOPMENT DISTRICT

Special Assessment Receipts

Fiscal Year 2026

Gross Assessments	$ 1,795,004.55	$ 77,118.75	$ 383,306.21	$ 359,561.71	$ 166,605.41	$ 239,696.94	$ 3,021,293.57
Net Assessments	$ 1,687,304.28	$ 72,491.63	$ 360,307.84	$ 337,988.01	$ 156,609.09	$ 225,315.12	$ 2,840,015.96

ON ROLL ASSESSMENTS

			59.41%	2.55%	12.69%	11.90%	5.51%	7.93%	100.00%
Date	*Distribution*	*Net Receipts*	*O&M Portion*	*1999A Debt Service Asmt*	*1999C Debt Service Asmt*	*2005 Debt Service Asmt*	*2021 Debt Service Asmt*	*2024 Debt Service Asmt*	*Total*
11/6/25	ACH	$6,229.43	$5,896.22	$0.00	$333.21	$0.00	$0.00	$0.00	$6,229.43
11/14/25	ACH	31,321.19	$22,721.25	$0.00	$6,416.64	$0.00	$895.27	$1,288.03	31,321.19
11/19/25	ACH	106,426.93	$69,007.34	$2,395.28	$12,940.01	$6,303.37	$6,471.01	$9,309.92	106,426.93
12/03/25	ACH	499,575.91	$303,893.00	$13,845.98	$61,169.96	$91,150.49	$12,103.31	$17,413.17	499,575.91
12/12/25	ACH	481,589.46	$325,558.34	$4,619.71	$42,135.71	$27,381.49	$33,580.95	$48,313.26	481,589.46
12/16/25	ACH	1,128,015.19	$666,124.87	$38,108.11	$129,172.11	$69,250.08	$92,409.50	$132,950.52	1,128,015.19
12/30/25	ACH	92,825.72	$58,846.47	$3,752.36	$19,617.72	$5,473.88	$2,105.74	$3,029.55	92,825.72
01/21/26	ACH	49,593.83	$28,379.06	$2,729.76	$9,797.47	$2,684.84	$2,461.42	$3,541.28	49,593.83
01/30/26	ACH	8,602.73	$4,814.85	$316.16	$1,853.91	$860.16	$310.68	$446.97	8,602.73
02/19/26	ACH	19,618.18	$12,075.03	$658.35	$2,132.68	$1,150.80	$1,476.73	$2,124.59	19,618.18
03/03/26	ACH	6,634.59	$4,169.16	$485.74	$1,113.66	$866.03	$0.00	$0.00	6,634.59
04/17/26	ACH	44,208.19	$33,593.99	$898.81	$4,928.64	$2,378.28	$987.60	$1,420.87	44,208.19
04/24/26	ACH	8,506.51	$6,060.64	$169.46	$682.29	$0.00	$653.67	$940.45	8,506.51
05/01/26	ACH	58,342.19	$31,922.65	$977.87	$8,329.72	$11,297.07	$2,384.41	$3,430.47	58,342.19
05/22/26	ACH	5,270.87	$3,041.84	$413.92	$1,512.73	$302.38	$0.00	$0.00	5,270.87
06/22/26	ACH	11,466.20	$5,656.21	$367.16	$2,633.74	$2,809.09	$0.00	$0.00	11,466.20
06/26/26	ACH	355,317.73	$152,260.89	$1,002.62	$65,101.19	$129,384.58	$3,103.46	$4,464.99	355,317.73
		0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
		0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
		0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
		0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
		0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
	TOTAL	**$ 2,913,544.85**	**$ 1,734,021.81**	**$ 70,741.29**	**$ 369,871.39**	**$ 351,292.54**	**$ 158,943.75**	**$ 228,674.07**	**$ 2,913,544.85**

102.59%	**Net Percent Collected**
$ (73,528.89)	**Balance Remaining to Collect**

SECTION XI

Indigo

Community Development District

Summary of Invoices

July 15, 2026 - September 15, 2026

Fund	Date	Check No.'s	Amount
General Fund			
	7/21/26	5507-5511	$ 39,657.42
	7/30/26	5512	30,872.47
	8/6/26	5513-5515	17,061.12
	8/12/26	5516-5520	59,507.10
	8/20/26	5521-5525	83,283.86
	8/27/26	5526-5527	16,842.69
	9/3/26	5528-5532	10,966.58
	9/11/26	5533-5534	13,714.58
			$ 271,905.82
Payroll			
	July 2026		
	Kenneth Workowski	50726	$ 184.70
	Mark McCommon	50727	159.70
	Ronald Brown	50728	184.70
	Ronald Byrne	50729	184.70
			$ 713.80
TOTAL			**$ 272,619.62**

CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	#
7/21/26	00189	7/01/26	21	202607	310-51300-34000	MANAGEMENT FEES JUL26	*	5,721.42		
		7/01/26	21	202607	310-51300-35200	WEBSITE ADMIN FEE JUL26	*	103.00		
		7/01/26	21	202607	310-51300-35100	INFORMATION TECH JUL26	*	240.33		
		7/01/26	21	202607	310-51300-31300	DISSEMINATION FEE JUL26	*	900.92		
		7/01/26	21	202607	310-51300-51000	OFFICE SUPPLIES JUL26	*	.27		
		7/01/26	21	202607	310-51300-42000	POSTAGE JUL26	*	50.39		
						GOVERNMENTAL MANAGEMENT SERVICES			7,016.33	005507
7/21/26	00191	7/01/26	14625	202607	330-53800-46700	FOUNTAIN SERVICES JUL26	*	150.00		
						LEXINGTON POOL AND MAINTENANCE LLC			150.00	005508
7/21/26	00160	6/04/26	30014	202606	330-53800-47100	PRS.WSH SIDEWALKS & CURBS	*	4,200.00		
		6/05/26	30015	202606	320-53800-63100	RPLC 1050 MINIMA JASMINES	*	6,825.00		
		6/10/26	30018	202606	330-53800-46100	INSTL ROD/SURGE PROTECTOR	*	4,185.00		
		6/23/26	30034	202606	320-53800-46600	TRIMMED PALMS AT I-95	*	6,700.00		
		6/28/26	30092	202606	330-53800-46100	4POPUPS/3 PGP ROTORS	*	367.65		
		6/30/26	30063	202606	330-53800-63100	PLANT REPLACEMENT	*	1,120.00		
		7/01/26	30061	202607	330-53800-46700	QRTLY FOUNTAIN MAINT	*	1,500.00		
		7/06/26	30085	202606	330-53800-46100	VALVE BOXES/POPUP/NOZZLES	*	820.55		
		7/06/26	30090	202606	330-53800-46100	14 ROTORS/6POPUP/27NOZZLE	*	2,116.50		
						TEAM ROUNTREE INC			27,834.70	005509
7/21/26	00117	6/25/26	8228174	202606	310-51300-32300	TRUSTEE FEES SER2024	*	3,950.00		
		6/25/26	8228174	202606	310-51300-32300	INCIDENTAL EXP SER2024	*	296.25		
						US BANK			4,246.25	005510
7/21/26	00130	7/17/26	90266108	202607	320-53800-49000	RENT STORAGE 07/17-08/16	*	205.07		

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
		7/17/26	90266108	202607	330-53800-49000		*	205.07		
			RENT STORAGE 07/17-08/16							
						WILLIAMS SCOTSMAN INC			410.14	005511
7/30/26	00160	6/02/26	29998	202606	330-53800-46600		*	19,000.00		
			2026 SOIL AMENDMENTS							
		6/11/26	30019	202606	330-53800-47300		*	6,737.50		
			INSTL 7000 SQ FT OF SOD							
		7/16/26	30109	202606	320-53800-46100		*	2,700.00		
			BATTERY OPERATED TIMERS							
		7/20/26	30114	202607	330-53800-46100		*	2,434.97		
			INSTL HUNTER ACC2 DECODER							
						TEAM ROUNTREE INC			30,872.47	005512
8/06/26	00031	7/31/26	8788	202607	330-53800-46000		*	885.34		
			LGPA MTHLY REPAIRS/MAINT							
		7/31/26	8788	202607	320-53800-46000		*	45.00		
			I-95-TEST/RPLC BULBS							
						SKYS THE LIMIT HANDYMAN SVCS INC			930.34	005513
8/06/26	00159	6/30/26	26-133	202606	330-53800-12000		*	3,180.00		
			SITE MANGEMENT JUN26							
		6/30/26	26-7	202607	310-51300-44000		*	500.00		
			OFFICE RENT JUL26							
		7/31/26	26-139	202607	330-53800-12000		*	3,180.00		
			SITE MANAGEMENT JUL26							
		8/01/26	26-8	202608	310-51300-44000		*	500.00		
			OFFICE RENT AUG26							
						SOLARIS MANAGEMENT INC			7,360.00	005514
8/06/26	00015	8/02/26	PSI29394	202608	330-53800-46800		*	8,288.09		
			LAKE/WETLAND SRVC AUG26							
		8/02/26	PSI29413	202608	320-53800-46800		*	482.69		
			LAKE/WETLAND SRVC AUG26							
						SOLITUDE LAKE MANAGEMENT LLC			8,770.78	005515
8/12/26	00190	7/24/26	13-1764	202607	340-53800-46800		*	39,468.80		
			WETLAND MAINTENANCE JUL26							
						BEEMATS LLC			39,468.80	005516
8/12/26	00017	7/31/26	7822071	202606	310-51300-48000		*	670.80		
			NOT.OF FY27 BUDGET MTG							
						DAYTONA BEACH NEWS-JOURNAL			670.80	005517
8/12/26	00181	7/30/26	3779947	202605	310-51300-31500		*	120.00		
			ADOPT RULES OF PROCEDURE							

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
		7/30/26	3779947	202605	310-51300-31500		*	397.50		
				FLOATING MATS AGREEMENT						
		7/30/26	3779947	202605	310-51300-31500		*	220.00		
				RESPOND TO AUDITOR						
		7/30/26	3779947	202605	310-51300-31500		*	744.50		
				CDD MEETING/BEEMATS						
		7/30/26	3779947	202605	310-51300-31500		*	199.50		
				PREP BUDGET NOTICE						
		7/30/26	3779947	202605	310-51300-31500		*	175.00		
				TRIPOINT ESTOPPEL						
		7/30/26	3779947	202605	310-51300-31500		*	70.00		
				UTILITY EASEMENT						
						KUTAK ROCK LLP			1,926.50	005518
8/12/26	00192	8/04/26	98359	202607	330-53800-49000		*	2,500.00		
				NO BOATING/SWIMMING/FISH						
		8/04/26	98359	202607	330-53800-49000		*	250.00		
				NATURAL CONSERVATION AREA						
						SPEEDI SIGN			2,750.00	005519
8/12/26	00160	6/24/26	30036	202606	330-53800-46100		*	2,425.00		
				INSTL ROD/SURGE PROTECTOR						
		7/03/26	30071	202607	330-53800-47100		*	4,200.00		
				CHAMP DR-PWR.WSH SIDEWALK						
		7/07/26	30083	202607	330-53800-47300		*	5,775.00		
				GOLF DR.-SOD REPLACEMENT						
		7/22/26	30121	202607	330-53800-46100		*	2,291.00		
				DECODER/CONTROLLER/ROTORS						
						TEAM ROUNTREE INC			14,691.00	005520
8/20/26	00034	7/29/26	18324255	202607	330-53800-46000		*	4,745.00		
				RPLC TREE LIGHTS/CLOCK						
						COURTEAUX ELECTRIC, INC.			4,745.00	005521
8/20/26	00189	8/01/26	22	202607	310-51300-49100		*	407.03		
				FAIRFIELD INN&SUITES RENT						
		8/01/26	22A	202608	310-51300-34000		*	5,721.42		
				MANAGEMENT FEES AUG26						
		8/01/26	22A	202608	310-51300-35200		*	103.00		
				WEBSITE ADMIN FEE AUG26						
		8/01/26	22A	202608	310-51300-35100		*	240.33		
				INFORMATION TECH AUG26						
		8/01/26	22A	202608	310-51300-31300		*	900.92		
				DISSEMINATION FEE AUG26						
		8/01/26	22A	202608	310-51300-51000		*	.27		
				OFFICE SUPPLIES AUG26						

CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	#
		8/01/26	22A	202608	310-51300-42000		*	73.24		
			POSTAGE AUG26							
		8/01/26	22A	202608	310-51300-42500		*	76.50		
			COPIES AUG26							
						GOVERNMENTAL MANAGEMENT SERVICES			7,522.71	005522
8/20/26	00154	8/14/26	10171356	202607	310-51300-31100		*	892.50		
			NST PERMIT/COORD W/ STAFF							
						HALFF ASSOCIATES INC.			892.50	005523
8/20/26	00191	8/01/26	14714	202608	330-53800-46700		*	150.00		
			FOUNTAIN SERVICES AUG26							
						LEXINGTON POOL AND MAINTENANCE LLC			150.00	005524
8/20/26	00160	7/29/26	30123	202607	330-53800-46900		*	400.00		
			REMOVED YELLOW JACKETS							
		8/01/26	30135	202608	320-53800-46200		*	4,665.50		
			I-95 LANDSCAPE MNT AUG26							
		8/01/26	30135	202608	330-53800-46200		*	50,031.35		
			LGPA/PRES/GC LNDSCP AUG26							
		8/01/26	30135	202608	340-53800-46200		*	9,478.00		
			PRESERVE LANDSCAPE AUG26							
		8/01/26	30135	202608	330-53800-46900		*	4,185.30		
			CONSERVE EASE MNT UNBRUSH							
		8/04/26	30151	202607	330-53800-46100		*	673.50		
			REPLACED 2 DC CONTROLLERS							
		8/06/26	30157	202608	330-53800-63100		*	540.00		
			REPLACED 36 PLANTS							
						TEAM ROUNTREE INC			69,973.65	005525
8/27/26	00160	8/10/26	30160	202608	330-53800-47100		*	3,600.00		
			ING-LPGA PRSH.WSH SDWLKS							
		8/13/26	30161	202608	330-53800-47300		*	4,812.50		
			GRAND CHAMPION-RPLC SOD							
		8/17/26	30177	202608	330-53800-46100		*	1,978.05		
			19 ROTOR/4 VOLT BATTERIES							
		8/17/26	30183	202608	330-53800-47100		*	3,850.00		
			PRSH.WSH GOLF DR. SDWLKS							
		8/18/26	30162	202608	330-53800-46100		*	1,940.00		
			INSTL ROD/SURGE PROTECTOR							
		8/20/26	30190	202608	330-53800-63100		*	252.00		
			INSTALL 36 BLUE DAISES							
						TEAM ROUNTREE INC			16,432.55	005526
8/27/26	00130	8/17/26	90268069	202608	330-53800-49000		*	205.07		
			RENT STORAGE 08/17-09/16							

CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
		8/17/26	90268069	202608	320-53800-49000		*	205.07		
					RENT STORAGE 08/17-09/16					
						WILLIAMS SCOTSMAN INC			410.14	005527
9/03/26	00191	9/01/26	14832	202609	330-53800-46700		*	150.00		
					FOUNTAIN SERVICES SEP26					
						LEXINGTON POOL AND MAINTENANCE LLC			150.00	005528
9/03/26	00031	8/31/26	8828	202608	330-53800-46000		*	1,741.38		
					LGPA MTHLY REPAIRS/MAINT					
		8/31/26	8828	202608	320-53800-46000		*	45.00		
					I-95 - TES/RPLC BULBS					
						SKYS THE LIMIT HANDYMAN SVCS INC			1,786.38	005529
9/03/26	00159	8/26/26	26-143	202608	330-53800-12000		*	3,180.00		
					SITE MANAGEMENT AUG26					
		8/26/26	26-9	202609	310-51300-44000		*	500.00		
					OFFICE RENT SEP26					
						SOLARIS MANAGEMENT INC			3,680.00	005530
9/03/26	00015	8/31/26	PSI29509	202608	330-53800-46700		*	150.00		
					FOUNTAIN & PANEL INSPECT					
						SOLITUDE LAKE MANAGEMENT LLC			150.00	005531
9/03/26	00160	8/14/26	30188	202608	330-53800-46100		*	702.80		
					CONTROLLER/ROTOR/POPUPS					
		8/25/26	30199	202608	330-53800-46900		*	447.00		
					CONSERVATION AREA SIGNAGE					
		8/25/26	30200	202608	330-53800-63100		*	4,050.40		
					ANNUAL BED ROTATION					
						TEAM ROUNTREE INC			5,200.20	005532
9/11/26	00015	9/02/26	PSI29790	202609	330-53800-46700		*	1,050.00		
					POND 7 FOUNT DEEP CLEAN					
		9/02/26	PSI30246	202609	330-53800-46800		*	8,288.09		
					LAKE/WETLAND SRVC SEP26					
		9/02/26	PSI30268	202609	320-53800-46800		*	482.69		
					LAKE/WETLAND SRVC SEP26					
						SOLITUDE LAKE MANAGEMENT LLC			9,820.78	005533
9/11/26	00160	8/27/26	30202	202608	330-53800-46600		*	3,893.80		
					CUT OVER GROWN WOOD LINE					
						TEAM ROUNTREE INC			3,893.80	005534
						TOTAL FOR BANK A		271,905.82		

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CHECK DATE	VEND#	.....INVOICE..... DATE	INVOICE	...EXPENSED TO... YRMO	DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT	#
							TOTAL FOR REGISTER		271,905.82		