

Ibis Landing

Community Development District

Meeting Agenda September 17, 2026

PFM Management Services LLC
2301 N.E. 37th Street
Fort Lauderdale, Florida 33308
Phone: (954) 658-4900

IBIS LANDING

Community Development District

LOCATION: Lennar Homes, LLC
10461 Six Mile Cypress Parkway
Fort Myers, Florida 33966

DATE: September 17, 2026

TIME: 9:00 AM

MEETING AGENDA

Board of Supervisors

Scott Edwards, Chairman

Dalton Drake, Vice Chairman

Alex Hinebaugh, Assistant Secretary

Ashley Kingston, Assistant Secretary

Bradley Euster, Assistant Secretary

James P. Ward, District Manager

2301 N.E. 37th Street

Fort Lauderdale, Florida 33308

wardj@pfm.com

Phone: (954) 658-4900

The Public is provided with two opportunities to speak during the meeting. The first time is on each agenda item, and the second time is at the end of the agenda, on any other matter not on the agenda. These are limited to three (3) minutes unless further time is granted by the Presiding Officer. All remarks shall be addressed to the Board as a body and not to any member of the Board or staff. Please state your name and the name of the entity represented (if applicable) and the item on the agenda to be addressed.

Pursuant to Florida Statutes 286.0105, if a person decided to appeal any decision made by the body with respect to any matter considered at such meeting, he or she will need a record of the proceedings, and for such purpose, he or she may need to ensure that a verbatim record of the proceedings is made, which record includes testimony and evidence upon which the appeal is to be based.

Meeting Link: <https://pfmcdd.webex.com/pfmcdd/j.php?MTID=mdae71933ea29c2f775636b3d0d58e989>

✓ Phone: (844) 621-3956 Code: 2533 623 5987; Event Password: Jpward

SEPTEMBER, 2026

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28	29	30				

AGENDA

1. Call to Order & Roll Call.

2. Minutes:

I. June 18, 2026 - Regular Meeting.

Pages 5-8

3. Staff Reports.

I. District Attorney

II. District Engineer

III. District Manager

a) Goals and Objectives Requirements for CDDs for 2026.

b) **Important Meeting Dates for Fiscal Year 2027:**

- NEXT MEETING: **Thursday, October 15, 2026** - Regular Meeting

c) Commission on Ethics Required Annual Ethics Training Memorandum.

d) Financial Statements for the period ending July 31 31, 2026 (unaudited).

e) Financial Statements for the period ending August 31, 2026 (unaudited).

Pages 9-31

4. Supervisors' Requests.

5. Public Comments.

These are limited to three (3) minutes and individuals are permitted to speak on items not included in the agenda.

6. Adjournment.

Meeting Schedule - FY 2027

Thursday, October 15, 2026

Thursday, November 19, 2026

Thursday, December 17, 2026

Thursday, January 21, 2027

Thursday, February 18, 2027

Thursday, March 18, 2027

Thursday, April 15, 2027

Thursday, May 20, 2027

Thursday, June 17, 2027

Thursday, July 15, 2027

Thursday, August 19, 2027

Thursday, September 16, 2027

AGENDA

This portion of the agenda is provided for a more comprehensive explanation of the items for consideration by the Board of Supervisors during the meeting.

Item 2: Minutes - June 18, 2026 - Regular Meeting.

Item 3: Staff Reports: Staff Reports are an opportunity to communicate to the Board of Supervisors on matters that did not require Board action or that did not appear on the Agenda and the Professional Staff deemed this to be of a matter that was to be brought to the attention for action or informational purposes of the Board of Supervisors before the ensuing Board of Supervisors Meeting.

**MINUTES OF MEETING
IBIS LANDING
COMMUNITY DEVELOPMENT DISTRICT**

The Regular Meeting of the Board of Supervisors of the Ibis Landing Community Development District was held on Thursday, June 18, 2026 at the Offices of Lennar Homes, 10461 Six Mile Cypress Parkway, Fort Myers, Florida 33966. It began at 9:30 a.m. and was presided over by Mr. Scott Edwards, Chairperson, and James P. Ward as Secretary.

Present:

Scott Edwards	Chairperson
Dalton Drake	Vice Chairperson
Alex Hinebaugh	Assistant Secretary
Ashley Kingston	Assistant Secretary

Also present were:

James P. Ward	District Manager
Greg Urbancic	District Attorney

Audience:

All residents' names were not included with the minutes. If a resident did not identify themselves or the audio file did not pick up the name, the name was not recorded in these minutes. Portions of these minutes may be transcribed in verbatim.

FIRST ORDER OF BUSINESS

Call to Order

Mr. Ward called the meeting to order at approximately 9:30 a.m. He conducted roll call; all Members of the Board were present, constituting a quorum.

SECOND ORDER OF BUSINESS

Consideration of Resolution 2026-8

Consideration of Resolution 2026-8, a Resolution of the Board of the Supervisors declaring a vacancy in Seat (1) on the Board of Supervisors recognizing the untimely Death of its esteemed Member and Assistant Secretary, Zane Zeidan, on Wednesday, May 27, 2026; declaring a vacancy in Seat (1) on the Board of Supervisors; Appointing an Individual to Fill the Vacancy in Seat (1) on the Board of Supervisors Pursuant to Section 190.006(4) Florida Statutes; Providing for Severability, Conflicts and an Effective Date

- a) Appointment of individual to fill Seat (1)**
- b) Oath of Office**
- c) Guide to the Sunshine Law and Code of Ethics for Public Employees**
- d) Sample of E-filed Form 1 - Statement of Financial Interests**

Mr. Ward stated Mr. Zane Zeidan tragically passed away from a golfcart accident recently. He stated Resolution 2026-8 recognized the vacancy. He noted State Statute indicated the Board should appoint an individual to fill the vacancy. He asked who the Board would like to appoint.

The Board chose to appoint Bradley Euster.

On MOTION made by Scott Edwards, seconded by Ashley Kingston, and with all in favor, Resolution 2026-8 was adopted, and the Chair was authorized to sign.

Mr. Ward indicated he would swear Mr. Euster into office before or during the next meeting.

THIRD ORDER OF BUSINESS

Consideration of Resolution 2026-9

Consideration of Resolution 2026-9, A Resolution of the Board of Supervisors Re-Designating the Officers of the Palermo Development District

Mr. Ward asked the Board how it wished to designate the Officers of the Board. He recommended adding Mr. Euster as an Assistant Secretary.

The Board chose to appoint Scott Edwards as Chairperson, Dalton Drake as Vice Chairperson, the remaining Board Members as Assistant Secretaries and Mr. Ward as Secretary and Treasurer.

On MOTION made by Scott Edwards, seconded by Dalton Drake, and with all in favor, Resolution 2026-9 was adopted, and the Chair was authorized to sign.

FOURTH ORDER OF BUSINESS

Consideration of Minutes

April 16, 2026 - Regular Meeting Minutes

Mr. Ward asked if there were any additions, corrections, or deletions to the Minutes; hearing none, he called for a motion.

On MOTION made by Ashley Kingston, seconded by Scott Edwards, and with all in favor, the April 16, 2026 Regular Meeting Minutes were approved.

FIFTH ORDER OF BUSINESS**Consideration of Resolution 2026-10****Consideration of Resolution 2026-10, a Resolution of the Board of Supervisors Approving the Agreements with PFM Management Services LLC, and PFM Financial Advisors LLC; Authorizing the Chairperson to Execute the Agreements; Providing General Authorization; and Addressing Conflicts, Severability, and an Effective Date**

Mr. Ward stated he sold his firm to PFM Management Services LLC and PFM Financial Advisors LLC. He noted he would remain with PFM for a year or so before he transitioned out. He explained Resolution 2026-10 transferred the JPWard and Associates LLC agreement over to PFM. He explained PFM separated his single agreement into two agreements, one with PFM Management Services and one with PFM Financial Advisors; however, the scope of services and fee structures remained the same. He noted the District Attorney reviewed the agreements. He asked if there were any questions; hearing none, he called for a motion.

On MOTION made by Dalton Drake, seconded by Ashley Kingston, and with all in favor, Resolution 2026-10 was adopted, and the Chair was authorized to sign.

SIXTH ORDER OF BUSINESS**Consideration of Resolution 2026-11****Consideration of Resolution 2026-11, a Resolution of the Board of Supervisors Establishing Policies and Procedures Relating to the Review of Requests for Fence Encroachments into Drainage Easements Dedicated to the District; and Providing for Severability, Conflicts and an Effective Date**

Mr. Ward explained this Resolution provided a which would be used to allow fence encroachments to occur within the District. He explained the form of the policies and procedures were essentially the same he used in other CDDs. He noted usually homeowners who requested encroachments had lakefront property or side lots with drainage easements. He asked if there were any questions; hearing none, he called for a motion.

On MOTION made by Scott Edwards, seconded by Ashley Kingston, and with all in favor, Resolution 2026-11 was adopted, and the Chair was authorized to sign.

SEVENTH ORDER OF BUSINESS**Staff Reports****I. District Attorney**

No report.

II. District Engineer

No report.

III. District Manager**a) Important Meeting Dates for Fiscal Year 2026:**

- June/July - Look for Commission on Ethics Email (Form 1 Financial Disclosure)
- NEXT MEETING: Thursday, July 16, 2026 - Regular Meeting
- Landowners' Meeting and Election: Tuesday, November 3, 2026

b) Financial Statements for period ending April 30, 2026 (unaudited)**c) Financial Statements for period ending May 31, 2026 (unaudited)**

Mr. Ward reminded the Board to file Form 1 by July 1, 2026 and to check the ethics training completion box. He stated he would send out new ethics training courses in the next couple of months; it was required to be completed annually. He noted there was a landowners' meeting and election November 3, 2026 for Seat 3 (Alex Hinebaugh), Mr. Euster's Seat and Ashley Kingston's Seat.

EIGHTH ORDER OF BUSINESS**Supervisor's Requests**

Mr. Ward asked if there were any Supervisor's requests; there were none.

NINTH ORDER OF BUSINESS**Public Comments**

Mr. Ward asked if there were any public comments; there were none.

TENTH ORDER OF BUSINESS**Adjournment**

Mr. Ward adjourned the meeting at approximately 9:35 a.m.

On MOTION made by Dalton Drake, seconded by Ashley Kingston, and with all in favor, the Meeting was adjourned.

Ibis Landing Community Development District

James P. Ward, Secretary

Scott Edwards, Chairperson

To: Board of Supervisors

From: District Manager

RE: 2024 Florida Statutes (including 2025C)
Section 189.0694 Special Districts; Performance Measures and Standards

Beginning October 1, 2024, or by the end of the first full fiscal year after its creation, whichever is later, each special district must establish goals and objectives for each program and activity undertaken by the district, as well as performance measures and standards to determine if the district's goals and objectives are being achieved. Additionally, by December 1 of each year thereafter, each special district must publish an annual report on the district's website describing: (a) The goals and objectives achieved by the district, as well as the performance measures and standards used by the district to make this determination; and (b) Any goals or objectives the district failed to achieve.

District Management has identified the following key categories to focus on for Fiscal Year 2026 and develop statutorily compliant goals for each:

- Community Communication and Engagement
- Financial Transparency and Accountability

Additionally, special districts must provide an annual reporting form to share with the public that reflects whether the goals & objectives were met for the year. District Management has streamlined these requirements into a single document that meets both the statutory requirements for goal/objective setting and annual reporting.

The proposed goals/objectives and the annual reporting form are attached hereto as **Exhibit A** to this memo. District Management recommends that the Board of Supervisors adopt these goals and objectives to maintain compliance and further enhance their commitment to the accountability and transparency of the District.

IBIS LANDING COMMUNITY DEVELOPMENT DISTRICT
Performance Measures/Standards & Annual Reporting Form
October 1, 2025 - September 30, 2026

1. COMMUNITY COMMUNICATION AND ENGAGEMENT

Goal 1.1 Public Meetings Compliance

Objective: Hold at least two (2) regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.

Measurement: Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.

Standard: A minimum of two (2) regular board meetings was held during the fiscal year.

Achieved: Yes ☒ No ☐

Goal 1.2 Notice of Meetings Compliance

Objective: Provide public notice of each meeting at least seven days in advance, as specified in Section 190.007(1), using at least two communication methods.

Measurement: Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.

Standard: 100% of meetings were advertised with 7 days' notice per statute on at least two mediums (i.e., newspaper, CDD website, electronic communications).

Achieved: Yes ☒ No ☐

Goal 1.3 Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.

Exhibit A - Goals, Objectives and Annual Reporting Form

Measurement: Monthly website reviews will be completed to ensure meeting minutes, and other public records are up to date as evidenced by District Management's records.

Standard: 100% of monthly website checks were completed by District Management.

Achieved: Yes ☒ No ☐

2. FINANCIAL TRANSPARENCY AND ACCOUNTABILITY

Goal 2.1 Annual Budget Preparation

Objective: Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.

Measurement: Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.

Standard: 100% of budget approval and adoption were completed by the statutory deadlines and posted to the CDD website.

Achieved: Yes ☒ No ☐

Goal 2.2 Financial Reports

Objective: Publish to the CDD website the most recent versions of the following documents: annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

Measurement: Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the CDD website.

Standard: CDD website contains 100% of the following information: most recent annual audit, most recently adopted/amended fiscal year budget, and most recent agenda package with updated financials.

Exhibit A - Goals, Objectives and Annual Reporting Form

Achieved: Yes ☒ No ☐

Goal 2.3 Annual Financial Audit

Objective: Conduct an annual independent financial audit per statutory requirements and publish the results to the CDD website for public inspection and transmit said results to the State of Florida.

Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the CDD website and transmitted to the State of Florida.

Standard: Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.

Achieved: Yes ☒ No ☐

James P. Ward, District Manager

Scott Edwards, Chairman

Date

Date

MEMO

District Manager: James P. Ward
2301 Northeast 37th Street
Fort Lauderdale, Florida 33308
Phone: 954.658.4900
Email: Wardj@pfm.com

To: Board of Supervisors
From: James P. Ward
Date: August 5, 2026
Re: Commission on Ethics Electronic Financial Disclosure Management System (EFDMS), Financial Disclosure Forms and Required Ethics Training

Filing A Form 1

To access the Electronic Financial Disclosure Management System ("EFDMS"), visit the login page (<https://disclosure.floridaethics.gov/Account/Login>) and watch the instructional video for directions on how to register/confirm registration.

If you have filed a Form 1 before, click "I am a Filer" and follow the prompts.

Instructions, FAQs, and tutorials are available from the dashboard within EFDMS. Additional E-filing assistance is available Monday - Friday from 8:00 a.m. until 5:00 p.m. EST by contacting the Commission directly (850) 488-7864.

Chrome, Edge, or Firefox are the recommended browsers to use in the EFDMS website. If you are not using one of these browsers, you will be able to access the site, but the pages may not display or function as designed. The use of a mobile device for completing a form in EFDMS is strongly discouraged.

Ethics Training Requirements:

Pursuant to Section 112.3142, *Florida Statutes*, all Supervisors of a Community Development District organized and existing under the Uniform Community Development District Act of 1980, Chapter 190, *Florida Statutes*, are required to complete four (4) hours of ethics training each calendar year. The four (4) hours of Ethics Training shall be allocated amongst the following categories:

- two (2) hours of ethics law,
- one (1) hour of Sunshine Law; and
- one (1) hour of Public Records law

Supervisors will report their 2026 training when they fill out their Form 1 (Statements of Financial Interests) for the year 2027 by checking a box confirming that they have completed the annual Ethics Training.

Please note that the four (4) hours of the Ethics Training do not have to be completed all at once. **ETHICS TRAINING IS REQUIRED TO BE COMPLETED BY DECEMBER 31, 2026 FOR THE FORM**

MEMO

1 THAT IS FILED IN 2027.

It is highly recommended that you keep a record of all ethics training used to satisfy the Ethics Training requirements. At present, there is no need to submit a certificate or letter of completion of Ethics Training. However, the Florida Commission on Ethics ("COE") advises that Supervisors maintain a record in the event they are asked to provide proof of completion of all Ethics Training.

Additionally, you may be solicited by a private organization (Florida Association of Special Districts) – to take their Ethics Training Course on their platform for which there is a fee. **You are NOT required to use their services nor pay the fees they charge.** There are several free online resources and links to resources that Supervisors might find helpful, including free training for the two (2) hour ethics portion and links to outside training(s) which can be used to satisfy the other categories of the Ethics Training. **You may take training from any source you choose.**

General Resource: Florida Commission on Ethics – [Training – Ethics \(state.fl.us\)](https://www.state.fl.us/COE/Training-Ethics)

1. Free Training Programs:

Ethics law – The COE provides several free training videos (audio/visual or audio only) covering specific ethics law topics. Please note that two (hours" in the category of ethics law are required annually. Pursuant to CEO 13-15, "hours" may be measured in fifty (50) minute increments so you should ensure you satisfactorily complete sufficient programs to satisfy the two-hour ethics requirement if choosing a combination of training videos listed below.

- a. **State Ethics Laws for Constitutional Officers & Elected Municipal Officers:**
Note: Google Chrome web browser will not open – use another web browser.
[Video Tutorial](#)
- b. **Office of the Attorney General offers training on Sunshine Law and Public Records Law (22-page presentation - no audio):**
[23-page presentation – no audio](#)
- c. **Office of the Attorney General 2-hour Audio-only Presentation regarding Public Meetings and Public Records Law:**
[Audio presentation – no video](#)
- d. **The Florida League of Cities** offers a free four-hour online course which satisfies the annual requirement to attend two hours of ethics law, one hour of Sunshine law, and one hour of Public Records law. The course is available online 24/7 and may be paused and resumed at your convenience. Registration is required for this class; however, there is no registration fee.
[Florida League of Cities Website](#)

FLC Future Ethics Workshop Dates:

10/14/2026: 10 am - 3:30 pm

12/16/2026: 10 am - 3:30 pm

2. Other Training Programs

- a. **Florida State University's Florida Institute of Government** offers a "4-Hour Ethics Course" which satisfies the annual requirement to attend two hours of ethics law, one hour of Sunshine law, and one hour of Public Records law. The course is available online 24/7 and may be paused and resumed at your convenience. The registration fee is \$79.00.
 - [4-Hour Ethics Course](#)
- b. **Florida Ethics Institute (FEI)** offers a 4-hour Florida Ethics & Open Government Master Class which satisfies the state's annual ethics training requirement mandated by the Code of Ethics for Public Officers and Employees and applicable to elected municipal officers, constitution officers, and others. In accordance with the legal mandate the training consists of two hours of Ethics Law (covering Florida's ethics laws and Art. II, s. 8, Fla. Const.), one hour of Sunshine Law (Ch. 286, F.S.), and one hour of Public Records Law (Ch. 119, F.S.) education. The cost is \$75.00.
 - [Home - Florida Ethics Institute](#)

Ibis Landing

Community Development District

Financial Statements July 31, 2026

PFM Management Services LLC
3501 Quadrangle Boulevard, Suite 270
Orlando, Florida 32817
Phone: (954) 658-4900

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Ibis Landing Community Development District

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Ibis Landing Community Development District
Balance Sheet
Through July 31, 2026

	Governmental Funds						Totals (Memorandum Only)	
	General Fund	Debt Service Fund	Capital Project Fund	Account Groups				
				General Long Term Debt	General Fixed Assets			
		Series 2025	Series 2025					
Assets								
Cash and Investments								
General Fund								
Truist Checking Account	\$	60,983	\$	-	\$	-	\$	60,983
Debt Service Fund								
Interest Account		-		20		-		20
Reserve Account		-		367,467		-		367,467
Revenue Account		-		335,339		-		335,339
Construction Account		-		-		4,856,388		4,856,388
Accounts Receivable		-		-		-		-
Due from Other Funds								
General Fund		-		-		-		-
Debt Service Fund(s)		-		-		-		-
Unamortized Prem/Discount on Bonds Payable		-		-		60,642		60,642
Amount Available in Debt Service Funds		-		-		-		702,826
Amount to be Provided by Debt Service Funds		-		-		-		9,637,174
Investment in General Fixed Assets (net of depreciation)		-		-		-		4,778,708
Total Assets	\$	60,983	\$	702,826	\$	4,917,030	\$	10,340,000
							\$	4,778,708
							\$	20,799,547

Ibis Landing Community Development District
Balance Sheet
Through July 31, 2026

	Governmental Funds						Totals (Memorandum Only)
	General Fund	Debt Service Fund	Capital Project Fund	Account Groups			
				General Long Term Debt	General Fixed Assets		
		Series 2025	Series 2025				
Liabilities							
Accounts Payable	-	-	-	-	-	-	
Due to Other Funds							
General Fund	-	-	-	-	-	-	
Debt Service Fund(s)	-	-	-	-	-	-	
Due to Developer	17,953	-	-	-	-	17,953	
Bonds Payable							
Current Portion (Due within 12 months)							
Series 2025	-	-	-	\$160,000	-	160,000	
Long Term							
Series 2025	-	-	-	\$10,180,000	-	10,180,000	
Total Liabilities	\$ 17,953	\$ -	\$ -	\$ 10,340,000	\$ -	\$ 10,357,953	
Fund Equity and Other Credits							
Investment in General Fixed Assets	-	-	-	-	4,778,708	4,778,708	
Fund Balance							
Restricted							
Beginning: October 1, 2025 (Unaudited)	-	623,954	9,496,408	-	-	10,120,363	
Results from Current Operations	-	78,872	(4,579,379)	-	-	(4,500,507)	
Unassigned							
Beginning: October 1, 2025 (Unaudited)	-	-	-	-	-	-	
Results from Current Operations	43,030	-	-	-	-	43,030	
Total Fund Equity and Other Credits	\$ 43,030	\$ 702,826	\$ 4,917,030	\$ -	\$ 4,778,708	\$ 10,441,593	
Total Liabilities, Fund Equity and Other Credits	\$ 60,983	\$ 702,826	\$ 4,917,030	\$ 10,340,000	\$ 4,778,708	\$ 20,799,547	

Ibis Landing Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through July 31, 2026

Description	July	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Special Assessment Revenue				
Special Assessments - On-Roll	10,857	139,391	145,579	96%
Other Fees and Charges				
Discounts/Collection Fees	-	-	(10,958)	0%
Total Revenue and Other Sources	\$ 10,857	\$ 139,391	\$ 134,621	104%
Expenditures and Other Uses				
Executive				
Professional Management	3,917	39,167	47,000	83%
Financial and Administrative				
Audit Services	-	4,700	4,500	104%
Accounting Services	1,500	15,000	18,000	83%
Assessment Roll Preparation	1,500	15,000	18,000	83%
Arbitrage Rebate Services	-	-	500	0%
Other Contractual Services				
Legal Advertising	-	2,966	7,500	40%
Trustee Services	-	-	4,246	0%
Dissemination Agent Services	-	-	3,500	0%
Property Appraiser Fees	-	470	-	0%
Bank Service Fees	-	-	250	0%
Communications & Freight Services				
Postage, Freight & Messenger	-	246	300	82%
Website Development	-	2,400	2,400	100%
Insurance	-	5,800	5,700	102%
Printing & Binding	-	774	500	155%
Subscription & Memberships	-	175	175	100%
Legal Services				
Legal - General Counsel	-	2,787	15,000	19%
Legal - Validation	-	-	3,000	0%
Legal - Series 2025 Bonds	-	6,879	-	100%
Other General Government Services				
Engineering Services	-	-	4,050	0%
Total Expenditures and Other Uses	\$ 6,917	\$ 96,362	\$ 134,621	72%
Net Increase/ (Decrease) in Fund Balance	3,940	43,030	-	
Fund Balance - Beginning	39,089	-	-	
Fund Balance - Ending	\$ 43,030	\$ 43,030	\$ -	

Prepared by:

Ibis Landing Community Development District
Debt Service Fund - Series 2025
Statement of Revenues, Expenditures and Changes in Fund Balance
Through July 31, 2026

Description	July	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Reserve Account	1,056	11,103	-	0%
Revenue Account	1,367	11,718	-	0%
Interest Account	6	2,977	-	0%
Special Assessments - Prepayments				
Special Assessments - On Roll	59,278	761,070	786,456	97%
Other Fees and Charges				
Discounts for Early Payment	-	-	(51,450)	0%
Intragovernmental Transfer In	-	153	-	0%
Total Revenue and Other Sources	\$ 61,707	\$ 787,021	\$ 735,006	107%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2025	-	150,000	150,000	100%
Interest Expense				
Series 2025	-	547,046	547,046	100%
Intragovernmental Transfer Out	1,056	11,103	-	0%
Total Expenditures and Other Uses	\$ 1,056	\$ 708,149	\$ 697,046	0%
 Net Increase/ (Decrease) in Fund Balance	 60,651	 78,872	 37,960	
Fund Balance - Beginning	642,175	623,954	623,954	
Fund Balance - Ending	\$ 702,826	\$ 702,826	\$ 661,914	

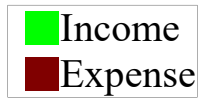
Ibis Landing Community Development District
Capital Project Fund - Series 2025
Statement of Revenues, Expenditures and Changes in Fund Balance
Through July 31, 2026

Description	July	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Construction Account	13,911	188,377	-	0%
Cost of Issuance	-	2	-	0%
Operating Transfers In (From Other Funds)	1,056	11,103	-	0%
Total Revenue and Other Sources	<u>\$ 14,967</u>	<u>\$ 199,483</u>	<u>\$ -</u>	<u>0%</u>
Expenditures and Other Uses				
Capital Outlay				
Water-Sewer Combination	-	4,778,708	-	0%
Operating Transfers Out (To Other Funds)	-	153	-	0%
Total Expenditures and Other Uses	<u>\$ -</u>	<u>\$ 4,778,861</u>	<u>\$ -</u>	<u>0%</u>
 Net Increase/ (Decrease) in Fund Balance	 14,967	 (4,579,379)	 -	
Fund Balance - Beginning	4,902,062	9,496,408	-	
Fund Balance - Ending	<u><u>\$ 4,917,030</u></u>	<u><u>\$ 4,917,030</u></u>	<u><u>\$ -</u></u>	

Ibis Landing Community Development District

Income and Expense by Month

July 2026



\$ in 1,000's

100

80

60

40

20

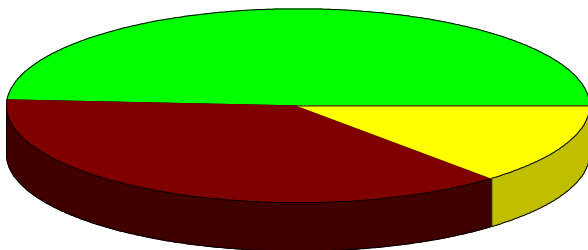
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Jul26

Expense Summary

July 2026

5120000 · Executive	49.13%
5130000 · Financial and Adminis	37.63
5810000 · Interfund Transfer Ou	13.25
Total	\$7,972.66



By Account

Ibis Landing

Community Development District

Financial Statements August 31, 2026

PFM Management Services LLC
3501 Quadrangle Boulevard, Suite 270
Orlando, Florida 32817
Phone: (954) 658-4900

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Ibis Landing Community Development District

Monthly Financial Statements

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Ibis Landing Community Development District
Balance Sheet
Through August 31, 2026

	Governmental Funds						Totals (Memorandum Only)					
	General Fund	Debt Service Fund	Capital Project Fund	Account Groups								
				General Long Term Debt	General Fixed Assets							
		Series 2025	Series 2025									
Assets												
Cash and Investments												
General Fund												
Truist Checking Account	\$	53,254	\$	-	\$	-	\$	53,254				
Debt Service Fund												
Interest Account		-		21		-		21				
Reserve Account		-		367,467		-		367,467				
Revenue Account		-		336,208		-		336,208				
Construction Account		-		-		4,871,899		4,871,899				
Accounts Receivable		-		-		-		-				
Due from Other Funds												
General Fund		-		-		-		-				
Debt Service Fund(s)		-		-		-		-				
Unamortized Prem/Discount on Bonds Payable		-		-		60,642		60,642				
Amount Available in Debt Service Funds		-		-		-		703,696				
Amount to be Provided by Debt Service Funds		-		-		-		9,636,304				
Investment in General Fixed Assets (net of depreciation)		-		-		-		4,778,708				
Total Assets	\$	53,254	\$	703,696	\$	4,932,540	\$	10,340,000	\$	4,778,708	\$	20,808,198

Ibis Landing Community Development District
Balance Sheet
Through August 31, 2026

	Governmental Funds						Totals (Memorandum Only)
	General Fund	Debt Service Fund	Capital Project Fund	Account Groups			
				General Long Term Debt	General Fixed Assets		
		Series 2025	Series 2025				
Liabilities							
Accounts Payable	-	-	-	-	-	-	
Due to Other Funds							
General Fund	-	-	-	-	-	-	
Debt Service Fund(s)	-	-	-	-	-	-	
Due to Developer	17,953	-	-	-	-	17,953	
Bonds Payable							
Current Portion (Due within 12 months)							
Series 2025	-	-	-	\$160,000	-	160,000	
Long Term							
Series 2025	-	-	-	\$10,180,000	-	10,180,000	
Total Liabilities	\$ 17,953	\$ -	\$ -	\$ 10,340,000	\$ -	\$ 10,357,953	
Fund Equity and Other Credits							
Investment in General Fixed Assets	-	-	-	-	4,778,708	4,778,708	
Fund Balance							
Restricted							
Beginning: October 1, 2025 (Unaudited)	-	623,954	9,496,408	-	-	10,120,363	
Results from Current Operations	-	79,741	(4,563,868)	-	-	(4,484,127)	
Unassigned							
Beginning: October 1, 2025 (Unaudited)	-	-	-	-	-	-	
Results from Current Operations	35,301	-	-	-	-	35,301	
Total Fund Equity and Other Credits	\$ 35,301	\$ 703,696	\$ 4,932,540	\$ -	\$ 4,778,708	\$ 10,450,245	
Total Liabilities, Fund Equity and Other Credits	\$ 53,254	\$ 703,696	\$ 4,932,540	\$ 10,340,000	\$ 4,778,708	\$ 20,808,198	

Ibis Landing Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through August 31, 2026

Description	August	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Special Assessment Revenue				
Special Assessments - On-Roll	-	139,391	145,579	96%
Other Fees and Charges				
Discounts/Collection Fees	-	-	(10,958)	0%
Total Revenue and Other Sources	\$ -	\$ 139,391	\$ 134,621	104%
Expenditures and Other Uses				
Executive				
Professional Management	3,917	43,083	47,000	92%
Financial and Administrative				
Audit Services	-	4,700	4,500	104%
Accounting Services	1,500	16,500	18,000	92%
Assessment Roll Preparation	1,500	16,500	18,000	92%
Arbitrage Rebate Services	-	-	500	0%
Other Contractual Services				
Legal Advertising	-	2,966	7,500	40%
Trustee Services	-	-	4,246	0%
Dissemination Agent Services	-	-	3,500	0%
Property Appraiser Fees	-	470	-	0%
Bank Service Fees	-	-	250	0%
Communications & Freight Services				
Postage, Freight & Messenger	-	246	300	82%
Website Development	-	2,400	2,400	100%
Insurance	-	5,800	5,700	102%
Printing & Binding	-	774	500	155%
Subscription & Memberships	-	175	175	100%
Legal Services				
Legal - General Counsel	812	3,598	15,000	24%
Legal - Validation	-	-	3,000	0%
Legal - Series 2025 Bonds	-	6,879	-	100%
Other General Government Services				
Engineering Services	-	-	4,050	0%
Total Expenditures and Other Uses	\$ 7,728	\$ 104,090	\$ 134,621	77%
Net Increase/ (Decrease) in Fund Balance	(7,728)	35,301	-	
Fund Balance - Beginning	43,030	-	-	
Fund Balance - Ending	\$ 35,301	\$ 35,301	\$ -	

Prepared by:

Ibis Landing Community Development District
Debt Service Fund - Series 2025
Statement of Revenues, Expenditures and Changes in Fund Balance
Through August 31, 2026

Description	August	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Reserve Account	1,091	12,194	-	0%
Revenue Account	869	12,587	-	0%
Interest Account	0	2,977	-	0%
Special Assessments - Prepayments				
Special Assessments - On Roll	-	761,070	786,456	97%
Other Fees and Charges				
Discounts for Early Payment	-	-	(51,450)	0%
Intragovernmental Transfer In	-	153	-	0%
Total Revenue and Other Sources	\$ 1,961	\$ 788,981	\$ 735,006	107%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2025	-	150,000	150,000	100%
Interest Expense				
Series 2025	-	547,046	547,046	100%
Intragovernmental Transfer Out	1,091	12,194	-	0%
Total Expenditures and Other Uses	\$ 1,091	\$ 709,240	\$ 697,046	0%
 Net Increase/ (Decrease) in Fund Balance	 869	 79,741	 37,960	
Fund Balance - Beginning	702,826	623,954	623,954	
Fund Balance - Ending	\$ 703,696	\$ 703,696	\$ 661,914	

Ibis Landing Community Development District
Capital Project Fund - Series 2025
Statement of Revenues, Expenditures and Changes in Fund Balance
Through August 31, 2026

Description	August	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Construction Account	14,420	202,797	-	0%
Cost of Issuance	-	2	-	0%
Operating Transfers In (From Other Funds)	1,091	12,194	-	0%
Total Revenue and Other Sources	<u>\$ 15,511</u>	<u>\$ 214,993</u>	<u>\$ -</u>	<u>0%</u>
Expenditures and Other Uses				
Capital Outlay				
Water-Sewer Combination	-	4,778,708	-	0%
Operating Transfers Out (To Other Funds)	-	153	-	0%
Total Expenditures and Other Uses	<u>\$ -</u>	<u>\$ 4,778,861</u>	<u>\$ -</u>	<u>0%</u>
 Net Increase/ (Decrease) in Fund Balance	 15,511	 (4,563,868)	 -	
Fund Balance - Beginning	4,917,030	9,496,408	-	
Fund Balance - Ending	<u>\$ 4,932,540</u>	<u>\$ 4,932,540</u>	<u>\$ -</u>	

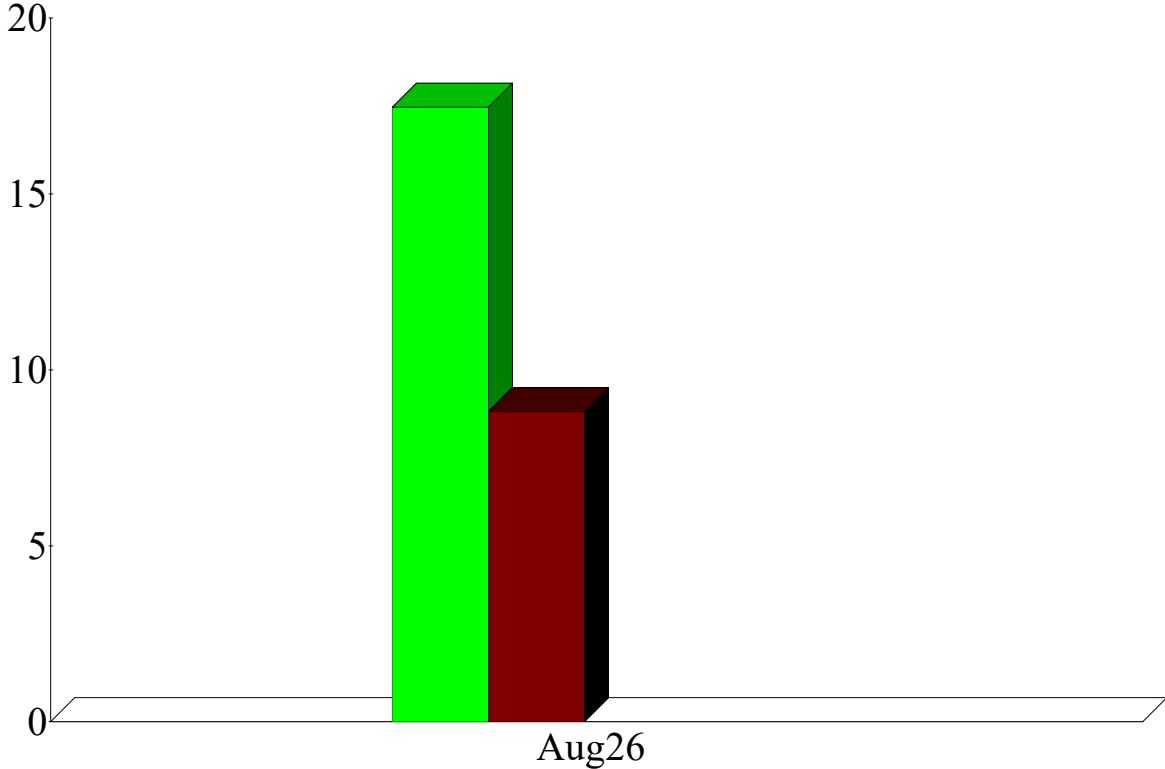
Ibis Landing Community Development District

Income and Expense by Month

August 2026

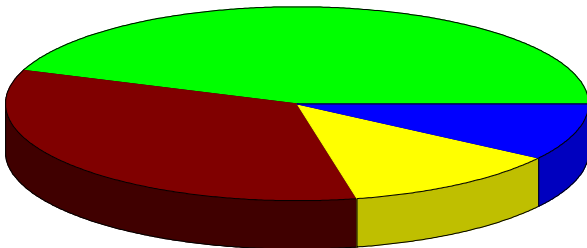


\$ in 1,000's



Expense Summary August 2026

5120000 · Executive	44.41%
5130000 · Financial and Adminis	34.02
5810000 · Interfund Transfer Ou	12.37
5140000 · Legal Services	9.20
Total	\$8,819.36



By Account