

IBIS LANDING COMMUNITY DEVELOPMENT DISTRICT



MEETING AGENDA

JANUARY 16, 2025

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37th STREET, FORT LAUDERDALE, FL 33308

T: 954-658-4900 E: JimWard@JPWardAssociates.com

IBIS LANDING COMMUNITY DEVELOPMENT DISTRICT

January 9, 2025

Board of Supervisors

Ibis Landing Community Development District

Dear Board Members:

The regular meeting of the Board of Supervisors of the Ibis Landing Community Development District will be held on **Thursday, January 16, 2025, at 10:00 A.M.**, at the offices of **Lennar Homes, LLC, 10461 Six Mile Cypress Parkway, Fort Myers, Florida 33966.**

The following Webex link and telephone number are provided to join/watch the meeting remotely.

<https://districts.webex.com/districts/j.php?MTID=m64ebddfddc3ce118afcf122fe5b323bd>

Access Code: **2339 421 0133**, Event password: **Jpward**

Phone: **408-418-9388** and enter the access code **2339 421 0133**, password: **Jpward (579274** from phones) to join the meeting.

The Public is provided 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 and individuals are permitted to speak on items not included in the agenda.

Agenda

1. Call to Order & Roll Call.
2. Notice of Advertisement of Public Hearings.
3. Consideration of Minutes:
 - I. November 21, 2024 – Regular Meeting Minutes.
4. **PUBLIC HEARINGS.**
 - I. **CONSIDERATION OF IMPOSITION OF DEBT ASSESSMENTS – ENTIRE DISTRICT.**
 - a) Public Comment and Testimony.
 - b) Resident Email – Kyle Torok.
 - c) Board Comment and Consideration.
 - d) Consideration of **Resolution 2025-4**, a Resolution of the Board of Supervisors of the Ibis Landing Community Development District making certain findings; authorizing a Capital Improvement Plan; Adopting an Engineer’s Report; Providing an estimated cost of

improvements; Adopting an Assessment Report; Equalizing, Approving, Confirming and Levying Special Assessments; Addressing the finalization of Special Assessments; addressing the payment of Special Assessments and the Method of Collection; Providing for the allocation of Special Assessments and True-Up Payments; Addressing Government Property, and making provisions relating to the transfer of Real Property to units of Local, State and Federal Government; Authorizing the recording of an Assessment Notice; and providing for severability, conflicts and an effective date.

II. CONFIRMING THE DISTRICT'S INTENT TO USE THE UNIFORM METHOD FOR THE LEVY, COLLECTION, AND ENFORCEMENT OF NON-AD VALOREM SPECIAL ASSESSMENTS AS AUTHORIZED BY SECTION 197.3632, FLORIDA STATUTES.

- a) Public Comment and Testimony.
- b) Board Comment and Consideration.
- c) Consideration of **Resolution 2025-5**, a Resolution of the Board of Supervisors of the Ibis Landing Community Development District expressing its intent to Utilize the Uniform Method of Levying, Collecting, and Enforcing Non- Ad Valorem Assessments which may be levied by the Ibis Landing Community Development District in accordance with Section 197.3632, Florida Statutes; providing a severability clause; and providing an effective date.

5. Staff Reports

- I. District Attorney.
- II. District Engineer.
- III. District Manager.

- a) Financial Statements for period ending November 30, 2024 (unaudited).
- b) Financial Statements for period ending December 31, 2024 (unaudited).

6. Supervisor’s Requests.

7. Public Comments.

The public comment period is for items not listed on the Agenda, and comments are limited to three (3) minutes per person and assignment of speaking time is not permitted; however, the Presiding Officer may extend or reduce the time for the public comment period consistent with Section 286.0114, Florida Statutes.

8. Adjournment.

Summary of Agenda

The first order of business is the call to order and roll call.

The second order of business is the Notices of Advertisement of the Public Hearings

The third order of business is the consideration of the minutes from the Ibis Landing Board of Supervisors Regular Meeting, held on November 21, 2024.

The fourth order of business are the two (2) required Public Hearings to consider: (i) confirming and levying of debt assessments (**Resolution 2025-4**); and (ii) confirming and approving the District's intent to use the Uniform Method for the levy, collection, and enforcement of non-ad valorem special assessments (**Resolution 2025-5**).

Each Public Hearing is conducted in parts. First, the District's Staff will make a presentation on the purpose of the Public Hearing itself. At the completion of the staff presentation, the Board will be asked by the District's Staff to open the Public Comment/Testimony portion of the hearing. This is the time that any member of the public will be asked if he/she has any comments, questions, and/or testimony to provide to the Board. All questions will be limited to ONLY this item, and speakers will be asked to state their name of record, and to ask questions or make comments related to the assessments and/or financing, and then the Board or Staff will respond accordingly.

Generally, the Board will limit a speaker to no more than three (3) minutes, to afford the opportunity for all to be heard during the Public Comment portion of the hearing.

At the conclusion of the Public Comment/Testimony portion, the Board will close the Public Hearing, and no further comments, questions, and/or testimony will be heard by the Board at the close of the hearing.

The next portion of the Public Hearing will be for the Board Comment portion of the hearing, where the Board may fully discuss and make any comments that they determine appropriate or to ask the District's Staff any questions that they may have that either came up during the Public Comment/Testimony portion of the hearing, or that the Board may have related to the relevant resolution to be adopted. The staff will be prepared to address any questions from the Board.

At the conclusion of the Board Comment section of the Public Hearing, the final step in the process is to adopt the relevant resolution being presented, **Resolution 2025-4** or **Resolution 2025-5**, respectively.

4a. The first Public Hearing deals with the confirming and levying of debt assessments. **Resolution 2025-4** does essentially three (3) things. First, it approves, adopts, and confirms, the Assessment Report setting forth the allocation of Debt Assessments to the benefitted lands within the Assessment Area; (ii) second, it imposes Debt Assessments on the parcels specially benefitted by the within the Assessment Area, all as specified in the final assessment roll set forth in the Special Assessment Methodology and equalizes, approves, confirms and levies the Debt Assessments; and (iii) third, it arranges for the certification of an assessment roll by the Chairman or his designee, which in this case is the District Manager, to the Lee County Tax Collector and permits the District Manager to update the roll as it may be modified as limited by law subsequent to the adoption date of **Resolution 2025-4**.

At the conclusion of the second Public Hearing, I will ask the Board to consider and adopt **Resolution 2025-4**.

4b. The second and final Public Hearing deals with the District's intent to use the Uniform Method for the levy, collection, and enforcement of non-ad valorem special assessments. At the conclusion of

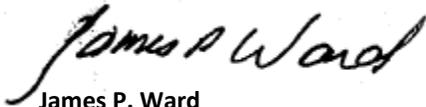
the third Public Hearing, I will ask the Board to consider and adopt **Resolution 2025-5**, which expresses the Districts intent to Utilize the Uniform Method of Levying, Collecting, and Enforcing Non- Ad Valorem Assessments which may be levied by the Ibis Landing Community Development District in accordance with Section 197.3632, Florida Statutes; providing a severability clause; and providing an effective date.

The fifth order of business are staff reports by the District Attorney, District Engineer, and the District Manager will present unaudited financial statements for the period ending November 30, 2024, and December 31, 2024.

If you have any questions and/or comments before the meeting, please do not hesitate to contact me directly by phoning (954) 658-4900.

Sincerely,

Ibis Landing Community Development District



James P. Ward
District Manager

The Meetings for Fiscal Year 2025 are as follows:

December 19, 2024	January 16, 2025
February 20, 2025	March 20, 2025
April 17, 2025	May 15, 2025
June 19, 2025	July 17, 2025
August 21, 2025	September 18, 2025

IBIS LANDING COMMUNITY DEVELOPMENT DISTRICT

NOTICE OF THE DISTRICT'S INTENT TO USE THE UNIFORM METHOD OF COLLECTION OF NON-AD VALOREM ASSESSMENTS

NOTICE IS HEREBY GIVEN that the Ibis Landing Community Development District ("District") intends to use the uniform method of collecting non-ad valorem assessments ("Uniform Method") to be levied by the District pursuant to Section 197.3632, Florida Statutes. The Board of Supervisors of the District will conduct a public hearing on **Thursday, January 16, 2025 at 10:00 AM** at the offices of **Lennar Homes, 10461 Six Mile Cypress Parkway, Fort Myers, Florida 33966**. The Board of Supervisors of the District will also hold a regular meeting at such date and time for the necessary public purpose of considering such business as more fully identified in the meeting agenda, a copy of which will be posted on the District's website at www.IbisLandingcdd.org

The purpose of the public hearing is to consider the adoption of a resolution authorizing the District to use the uniform method of collecting non-ad valorem assessments to be levied by the District on properties located on land included in, or to be added to, the District. The District may levy non-ad valorem assessments for the purpose of financing, acquiring, maintaining and/or operating community development facilities, services and improvements within and without the boundaries of the District. Owners of the properties to be assessed and other interested parties may appear at the public hearing and be heard regarding the use of the uniform method of collecting such non-ad valorem assessments.

The public hearing is open to the public and will be conducted in accordance with the provisions of Florida law. The public hearing may be continued to a date, time, and place to be specified on record. There may be occasions when Board Supervisors or District Staff may participate by speaker telephone or other electronic means.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations at this hearing because of a disability or physical impairment should contact the District Manager, c/o JPWard and Associates, LLC, 2301 Northeast 37th Street, Fort Lauderdale, Florida 33308, Phone 954-658-4900, at least forty-eight (48) hours prior to the hearing. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager.

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

Ibis Landing Community Development District
James P. Ward, District Manager
December 15, 22, 29, January 5 2025
LSAR0203079

1
2
3
4
5
6
7
8
9

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

10 The Regular Meeting of the Board of Supervisors of the Ibis Landing Community Development District
11 was held on Thursday, November 21, 2024 at 10:00 A.M. at the offices of Lennar Homes, LLC, 10461 Six
12 Mile Cypress Parkway, Fort Myers, Florida 33966.

13
14
15

Present:

16 Scott Edwards	Chairperson
17 Dalton Drake	Vice Chairperson
18 Alex Hinebaugh	Assistant Secretary
19 Ashley Kingston	Assistant Secretary
20 Zane Zeidan	Assistant Secretary

21
22

Also present were:

23 James P. Ward	District Manager
24 Greg Urbancic	District Attorney
25 Steve Sanford	Bond Counsel
26 Dave Underhill	District Engineer

27
28

Audience:

29 All residents' names were not included with the minutes. If a resident did not identify
30 themselves or the audio file did not pick up the name, the name was not recorded in these
31 minutes.

32
33
34

**PORTIONS OF THIS MEETING WERE TRANSCRIBED VERBATIM. ALL VERBATIM PORTIONS
WERE TRANSCRIBED IN *ITALICS*.**

35
36
37

FIRST ORDER OF BUSINESS

Call to Order

38 Mr. James Ward called the meeting to order at approximately 10:00 a.m. He conducted roll call; all
39 Members of the Board were present, with the exception of Supervisor Zeidan, constituting a quorum.

40
41
42

SECOND ORDER OF BUSINESS

Consideration of Minutes

43
44
45

September 19, 2024 – Public Hearings and Regular Meeting Minutes

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

46 **On MOTION made by Scott Edwards, seconded by Ashley Kingston,**
47 **and with all in favor, the September 19, 2024 Public Hearings and**
48 **Regular Meeting Minutes were approved.**

49
50
51 **THIRD ORDER OF BUSINESS**

Consideration of Resolution 2025-1

52
53 **Consideration of Resolution 2025-1, a Resolution of the Board of Supervisors of Ibis Landing**
54 **Community Development District Declaring Special Assessments; Indicating the Location, Nature and**
55 **Estimated Cost of those Improvements which cost is to be defrayed in whole or in part by the Special**
56 **Assessments; Providing the Portion of the Estimated Cost of the Improvements to be defrayed in**
57 **whole or in part by the Special Assessments; Providing the manner in which such Special Assessments**
58 **shall be made; Providing when such Special Assessments shall be made; Designating Lands upon**
59 **which the Special Assessments shall be Levied; Providing for an Assessment Plat; Adopting a**
60 **Preliminary Assessment Roll; Providing for a Public Hearing to consider the Advisability and Propriety**
61 **of said Assessments and the related improvements; Providing for notice of said Public Hearing;**
62 **Providing for publication of this Resolution; Providing for conflicts, Providing for severability and**
63 **providing an effective date**

64
65 *Mr. Ward: Resolution 2025-1 contemplates the preparation of both an Engineer's Report and a Master*
66 *Assessment Methodology.*

67
68 *Mr. Dave Underhill: The Engineering Report provides a description of the development program which*
69 *includes a total of 987 residential units in a mix of two different types of single family units, some two*
70 *family attached, and then two different multifamily units that are two stories and four stories each. As*
71 *part of the development there are also amenities and a golf course. Ibis Landing was originally the*
72 *Copperhead Development. It was developed in the early 2000s. The golf course was put in place and a*
73 *little over 100 residential lots were created as part of the original Copperhead. Of those 100 units, 28 of*
74 *the units are not part of the District. Those were either sold or the proper releases were not obtained, so*
75 *those 28 units are not within the District. The District intends to finance, construct, or acquire public*
76 *infrastructure. That is part of the project. The capital improvement program consists of the master*
77 *stormwater management system, onsite mitigation, water and wastewater facilities, public roadways,*
78 *and irrigation. The Report provides a land use summary which provides a description of the different*
79 *components of the District. There are just under 300 acres in the District. Also, it provides a unit*
80 *summary which shows the different breakdowns of the units. That's also used in the methodology. The*
81 *purpose of the Report is to provide a description of the District, the capital improvements to be*
82 *constructed, and the estimated cost of the capital improvements. There was some infrastructure*
83 *previously constructed as part of the Copperhead project. Proposed infrastructure is pretty*
84 *straightforward and typical with CDDs. We have public irrigation, public roadway, stormwater*
85 *management system, water and sewer facilities. In this case, once those water and sewer facilities are*
86 *constructed, they will ultimately be transferred from the District to the local utility company FGUA for*
87 *maintenance. Also, mitigation, professional services associated with the project, and then there is also a*
88 *contingency. The Report spells out the cost for several phases of the project that is expected to be*
89 *constructed in three phases. A couple of things that are a little unique are, there will be some shared*
90 *cost with Lee County. We are still negotiating the percentage of that shared cost, but the District will*
91 *only finance the portion of the roadway cost that is not paid by the County. The other thing is, there are*
92 *28 units of the almost 1,000 units that are excluded from the District. Since that's the case, the District*

93 will only finance a portion of the costs that will pay the benefit of 959 of the 987 units, or approximately
94 97 percent of the proportional cost.

95

96 Mr. Edwards: So, the District is going to be acquiring all of the existing infrastructure that was built
97 previously?

98

99 Mr. Underhill: Some portions of the existing infrastructure, the irrigation system, and the stormwater
100 management system; we have indicated that the District would acquire those existing facilities, based on
101 the cost that those facilities would cost now to install.

102

103 Mr. Ward: The second part of this was to take the Engineer's Report and use that in the preparation of
104 the Master Assessment Methodology. The Master Assessment Methodology does nothing more than
105 assign the benefits that accrue to the property, imposing assessments on the District itself, and ensuring
106 they are imposed on a fair and reasonable basis. In order to do that, we take the land use plan that is
107 identified in the Engineer's Report and the cost estimates for the infrastructure that is to be constructed
108 in the District, and we calculate how much the District will need to issue in bonds off of that Engineer's
109 Report master number which is approximately \$16 million dollars and add on to that the cost of
110 financing which includes the reserve account, capitalized interest on the bonds, issuance costs, etc., to be
111 able to ensure we can finance enough of the infrastructure for the District. That leads us to a bond issue
112 size of approximately \$18.9 million dollars. That is the cap. So, no matter what happens going forward,
113 that's the maximum amount of bonds the District can issue for purposes of this project if there is more
114 than one bond issue that is going to be issued by the District. From there what we do is we assign an
115 equivalent residential unit for each of the product types generally based on the front foot of the types of
116 lots you have in this community. You have 50 and 60 foot single family home lots, and you have
117 multifamily product, and villa product in this community, all generally based on the front footage. We
118 assign that benefit to all of those lots. There are 969 planned units for the project and then we
119 extrapolate from there the amount of bonds. The one thing that's important to note is that the
120 methodology takes into consideration that if the actual units change from the planned units within the
121 project itself, and there is not enough debt to cover the actual number of units that are going to be built,
122 it triggers a true up payment by the developer. That means that there are not enough units to absorb all
123 of the debt. To the extent that that does happen in the future, through future documents that we will
124 implement, there will be a true up payment due from the developer for purposes of this particular
125 project. Also attached to my report is the exhibit for all of the properties within the development and
126 what the maximum assessment will be. The developer for this project is Aquabella Development Group,
127 LLC, which I understand is a company of Lennar Homes. We will also set up in some of the next
128 resolutions the public hearing dates, times, and location we will have in order to levy these assessments.
129 The Resolution declares the assessments and indicates the location, nature, and estimated cost of those
130 improvements which are to be defrayed in whole or in part by the special assessments and provides a
131 number of other findings in the Resolution.

132

133 Mr. Greg Urbancic: At the time this was originally prepared we had only draft reports, so some of the
134 items have been updated, most particularly the numbers, which I will note, and we will make sure we get
135 the correct copy executed, but really this is the foundation where we initially levy the assessments. As
136 Jim noted, it incorporates both of the reports. Both of those reports are dated as of today, November 21,
137 2024, so that's an update from the original agenda package. It's declaring the assessments, as well as
138 the estimated cost of the improvements, which based upon Dave's final Engineering Report is
139 \$16,273,119 dollars, and then the assessments will defray \$18.9 million dollars of anticipated par value
140 of bonds. This is our declaration of those assessments. Jim has in his assessment methodology the

141 *assessment role that we will use, exhibit B, in his report. It contemplates the general payment method,*
142 *essentially a 30 year payment after any capitalized interest period, and it contemplates that we are*
143 *going to adopt a resolution, which will be the next one on your agenda, to fix the public hearing date to*
144 *hear any comments from the public regarding these assessments. With those adjustments to both the*
145 *dates of the reports and the total estimated cost of the improvements and the expected par value of the*
146 *bonds this will be in order for your approval.*

147
148 Mr. Ward asked if there were any questions; hearing none, he called for a motion.
149

On MOTION made by Scott Edwards, seconded by Ashley Kingston, and with all in favor, Resolution 2025-1 was adopted, and the Chair was authorized to sign.

153
154
155 **FOURTH ORDER OF BUSINESS**

Consideration of Resolution 2025-2

156
157 **Consideration of Resolution 2025-2, a Resolution of the Board of Supervisors of Ibis Landing**
158 **Community Development District Setting a Public Hearing to be held on January 16, 2024, at 10:00**
159 **A.M., at the Offices Of Lennar Homes, Offices Of Lennar Homes, 10461 Six Mile Cypress Parkway, Fort**
160 **Myers, Florida 33966. For the purpose of Hearing Public comment on imposing Special Assessments**
161 **on certain property within the District generally described as the Ibis Landing Community**
162 **Development District in accordance with Chapters 170, 190 and 197, Florida Statutes, Providing For**
163 **Conflicts, Providing For Severability And Providing An Effective Date**

164
165 *Mr. Ward: This is the second part of a three part series of resolutions we are doing for you. The statute*
166 *requires that in order for you to implement these special assessments, the Board must have a public*
167 *hearing where we provide mailed notice to all property owners within the District. The public hearing is*
168 *scheduled for January 16, 2025 at 10:00 a.m. at Lennar Homes 10461 Six Mile Cypress Parkway, Fort*
169 *Myers, Florida. That will be a public hearing where you will hear any public comment or testimony with*
170 *respect to the imposition of the assessments. I will just note that I think there are 116 or so units in this*
171 *assessment role that are owned by end users. Those individuals will all be noticed individually of the*
172 *public hearing. I would just plan that somebody will be here, or we will get some phone calls. He asked*
173 *if there were any questions; hearing none, he called for a motion.*

On MOTION made by Scott Edwards, seconded by Alex Hinebaugh, and with all in favor, Resolution 2025-2 was adopted, and the Chair was authorized to sign.

178
179
180 **FIFTH ORDER OF BUSINESS**

Consideration of Resolution 2025-3

181
182 **Consideration of Resolution 2025-3, Authorizing the issuance of not to exceed \$20,000,000 aggregate**
183 **principal amount of Ibis Landing Community Development District Special Assessment Bonds, in one**
184 **or more Series, to pay all or a portion of the design, acquisition and construction costs of certain**
185 **Public Infrastructure Improvements, including, but not limited to, Stormwater Management and**
186 **Control Facilities, Including, but not limited to, related Earthwork; [Roadway Improvements including**
187 **any Impact Fees;] Water, Sewer and Reclaimed Water Systems including connection fees, if**

188 applicable; Landscaping, Irrigation and hardscape in Public Rights of Way; [on-site mitigation and
 189 conservation;] the differential cost of undergrounding Electric Utilities, Off-Site Public Improvement
 190 and Professional Fees And Contingency (Collectively, The "Project"), pursuant to Chapter 190, Florida
 191 Statutes, As Amended; Providing for the appointment of a Trustee; approving the form and
 192 authorizing the execution and delivery of a Master Trust Indenture and Supplemental Trust Indenture
 193 in substantially the forms attached hereto; providing that such Bonds shall not constitute a debt,
 194 liability or obligation of the Ibis Landing Community Development District (except as otherwise
 195 provided herein), Lee County, Florida, the State of Florida or of any other Political Subdivision thereof,
 196 but shall be payable solely from Special Assessments Assessed And Levied On The Property Within
 197 The District benefited by the project and subject to Assessment; providing for the Judicial Validation
 198 of such Bonds; and providing for other related matters
 199

200 *Mr. Ward: This is what we refer to as the authorizing resolution and validation resolution.*
 201

202 *Mr. Steve Sanford: This is called the authorizing validation resolution. Any bonds by a Community*
 203 *Development District that have a term of more than 5 years is required to be validated in the circuit*
 204 *court. In order to get into court to validate, the Board needs to adopt a resolution authorizing bonds for*
 205 *a particular purpose. That's what this Resolution is doing. It's authorizing a principal amount of special*
 206 *assessment bonds of not exceeding \$20 million dollars, to be issued in one or more series, to finance all*
 207 *or a portion of the public infrastructure that the District Engineer just went over in his Report. This*
 208 *resolution has two exhibits. One is a Master Trust Indenture, which is a document between the District*
 209 *and the bond trustee, and that would govern all series of bonds to be issued by the District, and the*
 210 *second exhibit is a form of supplemental trust indenture which pertains to every series of bonds that are*
 211 *being issued. Again, that's between the District and the bond trustee. This resolution appoints US Bank*
 212 *Trust Company as your bond trustee and authorizes the validation of the bonds. The \$20 million dollars*
 213 *is a little bit more than what Jim has on his report, but it's just a safer cushion for purposes of market*
 214 *conditions changing, so we are going to ask the Board to adopt this Resolution with the principal amount*
 215 *of not exceeding \$20 million dollars. It does not bind the Board to issue that amount of bonds. Once we*
 216 *are through with the validation process, we will come back with a subsequent bond resolution that will*
 217 *ask the board for approval of certain other related documents to get to the finish line. He asked if there*
 218 *were any questions; hearing none, he called for a motion.*
 219

220 **On MOTION made by Alex Hinebaugh, seconded by Ashley Kingston,**
 221 **and with all in favor, Resolution 2025-3 was adopted, and the Chair**
 222 **was authorized to sign.**

223 *Mr. Sanford: Is the developer entity going to be Aquabella or will it be Lennar Homes?*
 224
 225

226 *Mr. Ward: Aquabella.*
 227
 228

229 **SIXTH ORDER OF BUSINESS**

Staff Reports

230
 231 **I. District Attorney**

232
 233 No report.
 234

235 **II. District Engineer**

236
237 No report.

238
239 **III. District Manager**

- 240
- 241 **a) Financial Statements for period ending September 30, 2024 (unaudited)**
- 242 **b) Financial Statements for period ending October 31, 2024 (unaudited)**
- 243

244 No report.

245
246
247 **SEVENTH ORDER OF BUSINESS**

Supervisor’s Requests

248
249 Mr. Ward asked if there were any Supervisor’s requests; there were none.

250
251
252 **EIGHTH ORDER OF BUSINESS**

Public Comments

253
254 **Public Comments: - Public comment period is for items NOT listed on the Agenda, and comments are**
255 **limited to three (3) minutes per person and assignment of speaking time is not permitted; however,**
256 **the Presiding Officer may extend or reduce the time for the public comment period consistent with**
257 **Section 286.0114, Florida Statutes**

258
259 Mr. Ward asked if there were any public comments; there were none.

260
261
262 **NINTH ORDER OF BUSINESS**

Adjournment

263
264 Mr. Ward adjourned the meeting at approximately 10:20 a.m.

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

268
269 Ibis Landing Community Development District

270
271
272
273
274 _____
James P. Ward, Secretary

Scott Edwards, Chairperson

Cori Dissinger

From: James Ward
Sent: Tuesday, December 17, 2024 7:12 AM
To: Cori Dissinger; Katherine Selchan
Subject: FW: Engineers report and assessment methodology report request
Attachments: IBL - Resolution 2025-1 - Initial Capital Assessments - Executed.pdf

For the record.



James P. Ward
Chief Operating Officer

Email: JimWard@JPWardAssociates.com
| Mobile: 954-658-4900

JPWard & Associates, LLC
2301 Northeast 37th Street
Fort Lauderdale, Florida 33308

**Committed to
Excellence**

Electronic Mail addresses are Public Records. If you do not want your e-mail address released in response to any request, please do not use email and contact our offices directly at the address or phone above.

Board Members: Do not use the "reply all" feature to e-mails where other Board Members that serve are in the e-mail transmission.

From: James Ward <jimward@jpwardassociates.com>
Sent: Tuesday, December 17, 2024 7:06 AM
To: kyle torok <ktrock124@gmail.com>
Cc: Erika DeVita <edevita65@gmail.com>
Subject: RE: Engineers report and assessment methodology report request

Kyke

Attached please find the engineer's report/assessment methodology - they are exhibits to the authorizing resolution.

Agenda's are on the CDD's web site at www.ibislandingcdd.org – the agenda for the public hearing will be posted seven days in advance of the hearing date (which date is noted in the letter you received)

If you have any questions, please let me know.

Jim



James P. Ward
Chief Operating Officer

Email: JimWard@JPWardAssociates.com
| Mobile: 954-658-4900

JPWard & Associates, LLC
2301 Northeast 37th Street
Fort Lauderdale, Florida 33308

**Committed to
Excellence**

Electronic Mail addresses are Public Records. If you do not want your e-mail address released in response to any request, please do not use email and contact our offices directly at the address or phone above.

Board Members: Do not use the “reply all” feature to e-mails where other Board Members that serve are in the e-mail transmission.

-----Original Message-----

From: kyle torok <ktrock124@gmail.com>

Sent: Monday, December 16, 2024 9:27 PM

To: James Ward <jimward@jowardassociates.com>

Cc: Erika DeVita <edevida65@gmail.com>

Subject: Engineers report and assessment methodology report request

Hi,

Please send a copy of the Engineers report, assessment methodology report, and a copy of any other agenda or documents regarding the special assessment for ibis landing community development.

Sent from my iPhone

RESOLUTION 2025-4

A RESOLUTION OF THE BOARD OF SUPERVISORS OF IBIS LANDING COMMUNITY DEVELOPMENT DISTRICT MAKING CERTAIN FINDINGS; AUTHORIZING A CAPITAL IMPROVEMENT PLAN; ADOPTING AN ENGINEER'S REPORT; PROVIDING AN ESTIMATED COST OF IMPROVEMENTS; ADOPTING AN ASSESSMENT REPORT; EQUALIZING, APPROVING, CONFIRMING AND LEVYING SPECIAL ASSESSMENTS; ADDRESSING THE FINALIZATION OF SPECIAL ASSESSMENTS; ADDRESSING THE PAYMENT OF SPECIAL ASSESSMENTS AND THE METHOD OF COLLECTION; PROVIDING FOR THE ALLOCATION OF SPECIAL ASSESSMENTS AND TRUE-UP PAYMENTS; ADDRESSING GOVERNMENT PROPERTY, AND MAKING PROVISIONS RELATING TO THE TRANSFER OF REAL PROPERTY TO UNITS OF LOCAL, STATE AND FEDERAL GOVERNMENT; AUTHORIZING THE RECORDING OF AN ASSESSMENT NOTICE; AND PROVIDING FOR SEVERABILITY, CONFLICTS AND AN EFFECTIVE DATE.

WHEREAS, Ibis Landing Community Development District (the "**District**") is a local unit of special-purpose government established by ordinance of the Board of County Commissioners of Lee County, Florida, and existing under and pursuant to the Uniform Community Development District Act of 1980, Chapter 190, Florida Statutes, as amended (the "**Act**"); and

WHEREAS, the District has previously indicated its intention to construct certain types of improvements and to finance such public infrastructure improvements through the issuance of bonds, notes or other specific financing mechanisms, which bonds, notes or other specific financing mechanisms would be repaid by the imposition of special assessments on benefited property within the District; and

WHEREAS, the District's Board of Supervisors (the "**Board**") has noticed and conducted a public hearing pursuant to Chapters 170, 190 and 197, Florida Statutes, relating to the imposition, levy, collection and enforcement of such assessments, and now desires to adopt a resolution imposing and levying such assessments as set forth herein; and

WHEREAS, the District desires to set forth the particular terms and confirm the lien of the levy of the Assessments (defined below) to pay for the specified project.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF IBIS LANDING COMMUNITY DEVELOPMENT DISTRICT AS FOLLOWS:

1. **AUTHORITY FOR THIS RESOLUTION; RECITALS.** This Resolution is adopted pursuant to Chapters 170, 190 and 197, Florida Statutes, including without limitation, Section 170.08, Florida Statutes. The recitals stated above are incorporated herein; are adopted by the Board as true and correct statements; and are further declared to be findings made and determined by the Board.

2. **FINDINGS.** The Board further finds and determines as follows:

The Capital Improvement Plan

a. The District is authorized by Chapter 190, Florida Statutes, to finance, fund, plan, establish, acquire, install, equip, operate, extend, construct, or reconstruct roadways, sewer and water distribution, stormwater management/earthwork improvements, landscape, irrigation and entry features, conservation and mitigation, street lighting and other infrastructure projects and services necessitated by the development of, and serving lands within, the District.

b. On November 21, 2024, and pursuant to Section 170.03, Florida Statutes, among other laws, the Board adopted Resolution 2025-1 (the "**Declaring Resolution**"), and in doing so determined to undertake a capital improvement plan to install, plan, establish, construct or reconstruct, enlarge, equip, acquire, operate and/or maintain the District's public infrastructure improvements including, without limitation, stormwater management and drainage facilities, including related earthwork and acquisition of lands relating thereto; on-site and off-site roadway improvements including any applicable impact fees; onsite and offsite potable water, sanitary sewer and reclaimed water systems including connection fees or charges, if applicable; differential cost of undergrounding electric utilities; landscaping, irrigation and hardscaping in public rights of way and entrance features; related professional fees and soft costs; and other infrastructure projects and services necessitated by the development of, and serving lands within, the District (the "**Project**").

c. The Project is described in the Declaring Resolution and the Engineer's Report for the Ibis Landing Community Development District prepared by Atwell, LLC and dated November 21, 2024 (the "**Engineer's Report**"), a copy of which is attached hereto and made a part hereof as **Exhibit "A"**, and the plans and specifications for the Project are on file in the offices of Atwell, LLC, 10511 Six Mile Cypress Parkway, Suite 101, Fort Myers FL 33966 and the offices of the District Manager at JP Ward & Associates LLC, 2301 Northeast 37th Street, Fort Lauderdale, FL 33308 (the "**District Records Office**").

The Assessment Process

d. Also, as part of the Declaring Resolution, the Board expressed an intention to issue bonds, notes or other specific financing mechanisms to provide a portion of the funds needed for the Project, and further declared its intention to defray the whole or any part of the expense of the Project by levying special assessments (the "**Assessments**") on specially benefited property within the District.

e. The Declaring Resolution was adopted in compliance with the requirements of Section 170.03, Florida Statutes, and prior to the time it was adopted, the requirements of Section 170.04, Florida Statutes, had been met.

f. As directed by the Declaring Resolution, said Declaring Resolution was published as required by Section 170.05, Florida Statutes, and a copy of the publisher's affidavit of publication is on file with the Secretary of the District.

g. As directed by the Declaring Resolution, the Board caused to be made a preliminary assessment roll as required by Section 170.06, Florida Statutes.

h. As required by Section 170.07, Florida Statutes, pursuant to Resolution 2025-2 adopted by the Board on November 21, 2024, the Board fixed the time and place of a public hearing at which owners of the property to be assessed and other persons interested therein could appear before

the Board and be heard as to (i) the propriety and advisability of making the improvements, (ii) the cost thereof, (iii) the manner of payment therefore, and (iv) the amount thereof to be assessed against each specially benefited property or parcel, and the Board further authorized publication of notice of such public hearing and individual mailed notice of such public hearing in accordance with Chapters 170, 190, and 197, Florida Statutes.

i. Notice of the scheduled public hearing was given by publication and also by mail as required by Sections 170.07 and 197.3632, Florida Statutes, and affidavits as to such publication and mailings are on file in the office of the Secretary of the District.

j. On January 16, 2025, and at the time and place specified in the Declaring Resolution, the Board conducted such public hearing and heard and considered all complaints and testimony as to the matters described above; the Board further met as an "Equalization Board"; and the Board has made such modifications in the preliminary assessment roll as it deems necessary, just and right in the making of the final assessment roll.

Equalization Board Additional Findings

k. Having considered the estimated costs of the Project, the estimated financing costs and all comments and evidence presented at such public hearing, the Board further finds and determines that:

i. It is necessary to the public health, safety and welfare and in the best interests of the District that: (1) the District provide financing of all or a portion of the Project as set forth in the Engineer's Report; (2) the cost of such Project be assessed against the lands specially benefited by such Project; and (3) the District issue bonds, notes or other specific financing mechanisms to provide funds for such purposes pending the receipt of such Assessments; and

ii. The provision of said Project, the levying of the Assessments, and the sale and issuance of such bonds, notes, or other specific financing mechanisms serve a proper, essential, and valid public purpose and are in the best interests of the District, its landowners and residents; and

iii. The estimated costs of the Project are as specified in the Engineer's Report and Assessment Report (defined below), and the amount of such costs is reasonable and proper; and

iv. It is reasonable, proper, just and right to assess the cost of such Project against the properties specially benefited thereby, using the method determined by the Board and set forth in the Ibis Landing Community Development District Master Special Assessment Methodology Report prepared by JP Ward & Associates LLC and dated November 21, 2024 (the "**Assessment Report**"), a copy of which is attached hereto and made a part hereof as **Exhibit "B"**, which results in the Assessments set forth on the final assessment roll; and

v. The Project benefits all assessable property within the District described in the Assessment Report; and

vi. Accordingly, the Assessments as set forth in the Assessment Report constitute a special benefit to all assessable parcels of real property listed on said final assessment roll,

and the benefit, in the case of each such parcel, will be equal to or in excess of the Assessments imposed thereon, as set forth in the Assessment Report; and

vii. All assessable property within the District as described in the Assessment Report is deemed to be benefited by the Project, and the Assessments will be allocated in accordance with the Assessment Report; and

viii. The Assessments are fairly and reasonably allocated across the benefitted property, as set forth in the Assessment Report; and

ix. It is in the best interests of the District that the Assessments be paid and collected as herein provided; and

x. In order to provide funds with which to pay the costs of the Project that are to be assessed against the benefitted properties, pending the collection of the Assessments, it is necessary for the District to issue revenue bonds, notes or other specific financing mechanisms, in one or more series, including refunding bonds (collectively, the "**Bonds**").

3. **AUTHORIZATION FOR PROJECT; ADOPTION OF ENGINEER'S REPORT.** The Engineer's Report identifies and describes the infrastructure improvements to be financed in part with the Bonds, and sets forth the costs of the Project. The District hereby confirms that the Project serves a proper, essential, and valid public purpose. The use of the Engineer's Report in connection with the sale of the Bonds is hereby authorized, approved and ratified, and the proper officers, employees and/or agents of the District are hereby authorized and directed to take such further action as may be necessary or desirable to cause the same to be made.

4. **ESTIMATED COST OF IMPROVEMENTS.** The total estimated costs of the Project (\$16,273,119.00) and the costs to be paid by the Assessments on all specially benefited property (\$18,900,000.00) are set forth in the Engineer's Report and the Assessment Report.

5. **ADOPTION OF ASSESSMENT REPORT.** The Assessment Report setting forth the allocation of Assessments to the benefitted lands within the District is hereby approved, adopted, and confirmed. The District ratifies its use in connection with the sale of the Bonds.

6. **EQUALIZATION, APPROVAL, CONFIRMATION AND LEVY OF SPECIAL ASSESSMENTS.** The Assessments imposed on the parcels specially benefited by the Project, all as specified in the final assessment roll set forth within **Exhibit "B"**, attached hereto, are hereby equalized, approved, confirmed and levied. Immediately following the adoption of this Resolution, the lien of Assessments as reflected in **Exhibit "B"**, attached hereto, shall be recorded by the Secretary of the District in the District's "**Improvement Lien Book**". The Assessments against each respective parcel shown on such final assessment roll and interest, costs, and penalties thereon, as hereafter provided, shall be and shall remain a legal, valid and binding first lien on such parcel until paid, and such lien shall be coequal with the lien of all state, county, district, municipal or other governmental taxes and superior in dignity to all other liens, titles, and claims.

a. **Adjustments to Special Assessments.** The District may, by subsequent resolution, adjust the acreage assigned to particular parcel identification numbers listed on the final assessment roll to reflect accurate apportionment of acreage within the District amongst individual parcel

identification numbers. The District may make any other such acreage and boundary adjustments to parcels listed on the final assessment roll as may be necessary and in the best interests of the District, as determined by the Board by subsequent resolution. Any such adjustment in the assessment roll shall be consistent with the requirements of law. To the extent that land is added to the District, the District may, by supplemental resolution at any noticed meeting, determine such land to be benefitted by the Project and reallocate the Assessments in order to impose special assessments on the newly added and benefitted property.

b. **Impact Fee Credits.** The District may or may not be entitled to impact fee credits as a result of the development of the Project, based on applicable laws and/or agreements governing impact fee credits. Unless otherwise addressed by supplemental assessment resolution, the proceeds from any impact fee credits received may be used in the District's sole discretion for purposes including, without limitation, as an offset for any acquisition of any portion of the Project, for completion of the Project, or otherwise used against the outstanding indebtedness of any debt issuance that funded the improvement giving rise to the credits.

c. **Supplemental Assessment Resolutions for Bonds.** In connection with the issuance of any particular series of the Bonds, the District will adopt, without the need for further public hearing, a supplemental assessment resolution establishing specific Assessments, in one or more separately enforceable Assessment liens, securing such Bonds. Such subsequent resolutions shall be adopted at a noticed meeting of the District, and shall set forth the actual amounts financed, costs of issuance, expected costs of collection, and the total amount of the assessments pledged to that issue, which amount shall be consistent with the lien imposed by this Resolution. Among other things, the supplemental assessment resolutions may provide for the issuance of multiple bonds each secured by one or more different assessment areas.

7. **FINALIZATION OF SPECIAL ASSESSMENTS.** When a project has been constructed or otherwise provided to the satisfaction of the Board, the Board shall adopt a resolution accepting the same and determining the actual costs (including financing costs) thereof, as required by Sections 170.08 and 170.09, Florida Statutes. Pursuant to Section 170.08, Florida Statutes, regarding completion of a project funded by a particular series of Bonds, the District shall credit to each Assessment the difference, if any, between the Assessment as hereby made, approved and confirmed and the actual costs incurred in completing the project. In making such credits, no credit shall be given for bond, note or other specific financing mechanism costs, capitalized interest, funded reserves or bond or other discounts. Such credits, if any, shall be entered in the Improvement Lien Book.

8. **PAYMENT OF SPECIAL ASSESSMENTS AND METHOD OF COLLECTION.**

a. Payment. Commencing with the year in which the Assessments are certified for collection and subsequent to any capitalized interest period, the Assessments, as further set forth in each supplemental assessment resolution, and securing the issuance of each series of the Bonds, may be paid in not more than thirty (30) yearly installments of principal and interest, provided, however, that the Board shall at any time make such adjustments by resolution, and at a noticed meeting of the Board, to that payment schedule as may be necessary and in the best interests of the District to account for changes in long and short term debt as actually issued by the District.

b. Prepayment. Except as otherwise provided in any supplemental assessment resolution, any owner of property subject to the Assessments may, at its option, pre-pay the entire

amount of the Assessment attributable to such owner's property subject to Assessment at any time, or a portion of the amount of the Assessment, provided the prepayment includes all accrued interest to the next succeeding interest payment date or to the second succeeding interest payment date if such a prepayment is made within forty-five (45) calendar days before an interest payment date. Prepayment of Assessments does not entitle the property owner to any discounts for early payment. If authorized by a supplemental assessment resolution, the District may grant a discount equal to all or a part of the payee's proportionate share of the cost of the Project consisting of bond financing costs, such as capitalized interest, funded reserves, and bond discount included in the estimated cost of the Project, upon payment in full of any Assessment during such period prior to the time such financing costs are incurred as may be specified by the District.

c. Uniform Method; Alternatives. The District may elect to use the method of collecting Assessments authorized by Sections 197.3632 and 197.3635, Florida Statutes (the "**Uniform Method**"). The District has heretofore taken all required actions to comply with Sections 197.3632 and 197.3635, Florida Statutes. Such Assessments may be subject to all of the collection provisions of Chapter 197, Florida Statutes. Notwithstanding the above, in the event the Uniform Method of collecting its Assessments is not available to the District in any year, or if determined by the District to be in its best interests, and subject to the terms of any applicable trust indenture, the Assessments may be collected as is otherwise permitted by law. In particular, the District may, in its sole discretion, collect Assessments by directly billing landowners and enforcing said collection in any manner authorized by law. Any prejudgment interest on delinquent assessments that are directly billed shall accrue at the applicable rate of any bonds or other debt instruments secured by the Assessments. The decision to collect Assessments by any particular method – e.g., on the tax roll or by direct bill does not mean that such method will be used to collect Assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

d. Uniform Method Agreements Authorized. For each year the District uses the Uniform Method, the District shall enter into an agreement with the County Tax Collector who may notify each owner of a lot or parcel within the District of the amount of the special assessment, including interest thereon, in the manner provided in Section 197.3635, Florida Statutes.

e. Re-amortization. Any particular lien of the Assessments shall be subject to re-amortization where the applicable series of bonds is subject to re-amortization pursuant to the applicable trust indenture.

9. **ALLOCATION OF SPECIAL ASSESSMENTS; APPLICATION OF TRUE-UP PAYMENTS.**

a. At such time as parcels of land, or portions thereof, are included in a plat or site plan, it shall be an express condition of the lien established by this Resolution that, prior to County approval, any and all plats or site plans for any portion of the lands within the District, as the District's boundaries may be amended from time to time, shall be presented to the District Manager for review. As parcels of land, or portions thereof, are included in a plat or site plan, the District Manager shall review the plat or site plan and cause the Assessments securing each series of Bonds to be reallocated to the units being included in the plat or site plan and the remaining property in accordance with the Assessment Report, and cause such reallocation to be recorded in the District's Improvement Lien Book.

b. Pursuant to the Assessment Report, there may be required from time to time certain true-up payments. When a plat or site plan is presented to the District, or platting information

comes available to the District on the annual tax roll, the District Manager shall review the plat or site plan to determine whether, taking into account the plat or site plan, there is a net shortfall in the overall principal amount of Assessments reasonably able to be assigned to benefitted lands within the District. Such determination shall be made based on the tests or other methods set forth in the Assessment Report (if any), or any tests or methods set forth in a supplemental assessment resolution and corresponding assessment report. If the overall principal amount of Assessments reasonably cannot be assigned, or is not reasonably expected to be assigned, as set forth in more detail in and subject to the terms of the Assessment Report (or any supplemental resolution and assessment report, as applicable), to the platted and site planned lands as well as the undeveloped lands, then a debt reduction payment (each, a **“True-Up Payment”**) in the amount of such shortfall shall become due and payable that tax year by the landowner(s) of record of the land subject to the proposed plat or site plan and of the remaining undeveloped lands, in addition to any regular assessment installment. The District’s review shall be limited solely to this function and the enforcement of the lien established by this Resolution. In the event a True-Up Payment is due and unpaid, the lien established herein for the True-Up Payment amount shall remain in place until such time as the True-Up Payment is made. The District shall record all True-Up Payments in its Improvement Lien Book.

c. In connection with any true-up determination, affected landowner(s) may request that such true-up determination be deferred because the remaining undeveloped lands are able to support the development of all of the originally planned units. To support the request, the affected landowner(s) shall provide the following evidence for the District’s consideration: (i) proof of the amount of entitlements remaining on the undeveloped lands; (ii) a revised overall development plan showing the number and type of units reasonably planned for the remainder of the development; (iii) evidence of allowable zoning conditions that would enable those entitlements to be placed in accordance with the revised development plan; (iv) documentation prepared by a licensed engineer that shows the feasibility of implementing the proposed development plan; and (v) a revised Assessment Report demonstrating that debt service on the Bonds of such series can be paid without the True-Up Payment. Any deferment shall be in the District’s reasonable discretion.

d. The foregoing is based on the District’s understanding that the community would be developed with the type and number of units set forth in Assessment Report, on the developable acres. However, more than the stated number of units may be developed. In no event shall the District collect Assessments pursuant to this Resolution in excess of the total debt service related to the Project, including all costs of financing and interest. The District recognizes that such things as regulatory requirements and market conditions may affect the timing and scope of the development in the District. If the strict application of the true-up methodology to any assessment reallocation pursuant to this paragraph would result in Assessments collected in excess of the District’s total debt service obligations for the Project, the Board shall by resolution take appropriate action to equitably reallocate the Assessments.

10. **GOVERNMENT PROPERTY; TRANSFERS OF PROPERTY TO UNITS OF LOCAL, STATE, AND FEDERAL GOVERNMENT.** Real property owned by units of local, state, and federal government (including the District) shall not be subject to the Assessments without specific written consent thereto. Except as otherwise provided herein, if at any time any real property on which the Assessments are imposed by this Resolution is sold or otherwise transferred to a unit of local, state, or federal government or similar exempt entity (without consent of such governmental unit or entity to the imposition of special assessments thereon), all future unpaid Assessments for such tax parcel shall become due and payable immediately prior to such transfer without any further action of the District. To the extent any real property subject to the Assessments is acquired by the District, such real property shall not be subject to

to the Assessments and all future unpaid Assessments for such tax parcel shall be reallocated as provided in the Assessment Report or any supplemental assessment report. In the absence of any provision relating to such reallocation or if reallocation is not permitted pursuant to the Assessment Report or applicable supplemental assessment report in the determination of the District, said Assessments shall become due and payable by the transferor of such real property immediately prior to such transfer without any further action of the District.

11. **ASSESSMENT NOTICE.** The District's Secretary is hereby directed to record a general Notice of Assessments in the Public Records of Lee County, Florida, which shall be updated from time to time in a manner consistent with changes in the boundaries of the District.

12. **SEVERABILITY.** If any section or part of a section of this Resolution is declared invalid or unconstitutional, the validity, force and effect of any other section or part of a section of this Resolution shall not thereby be affected or impaired unless it clearly appears that such other section or part of a section of this Resolution is wholly or necessarily dependent upon the section or part of a section so held to be invalid or unconstitutional.

13. **CONFLICTS.** All resolutions or parts thereof in conflict herewith are, to the extent of such conflict, superseded and repealed.

14. **EFFECTIVE DATE.** This Resolution shall become effective upon its adoption.

{Remainder of page intentionally left blank. Signatures commence on next page.}

APPROVED AND ADOPTED by the Board of Supervisors of the Ibis Landing Community Development District, Lee County, Florida, this 16th day of January, 2025.

**IBIS LANDING COMMUNITY
DEVELOPMENT DISTRICT**

ATTEST:

James P. Ward, Secretary

Scott Edwards, Chair

Exhibits:

Exhibit "A": Engineer's Report for the Ibis Landing Community Development District prepared by Atwell, LLC and dated November 21, 2024

Exhibit "B": Ibis Landing Community Development District Master Special Assessment Methodology Report prepared by JPWard & Associates LLC and dated November 21, 2024

ENGINEER'S REPORT
FOR THE
IBIS LANDING
COMMUNITY DEVELOPMENT DISTRICT

PREPARED FOR:

BOARD OF SUPERVISORS
IBIS LANDING
COMMUNITY DEVELOPMENT DISTRICT

ENGINEERS:

ATWELL
10511 SIX MILE CYPRESS PKWY, SUITE 101
FORT MYERS, FLORIDA 33966

November 21, 2024

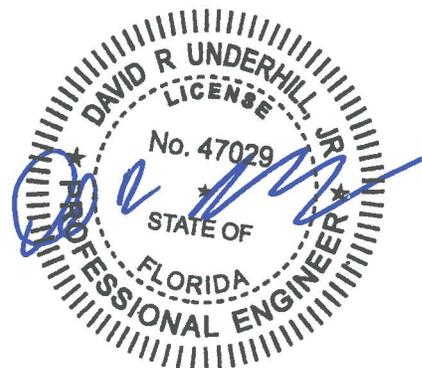


TABLE OF CONTENTS

<u>SECTION</u>		<u>PAGE NO.</u>
1.	INTRODUCTION	3
2.	DISTRICT BOUNDARIES AND PROPERTIES SERVED	4
2.3	EXISTING INFRASTRUCTURE	5
3.	PROPOSED DISTRICT INFRASTRUCTURE	6
4.	OPINION OF PROBABLE CONSTRUCTION COSTS	9
5.	PERMITS	10

TABLES

TABLE 1	LAND USE SUMMARY	4
TABLE 2	PROJECT UNIT SUMMARY	4
TABLE 3	SUMMARY OF OPINION OF PROBABLE COSTS FOR THE PROJECT INFRASTRUCTURE	10

APPENDIX

EXHIBIT "1"	DISTRICT BOUNDARY/ LOCATION MAP
EXHIBIT "2"	EXISTING CONDITIONS PLAN
EXHIBIT "3"	SITE PLAN
EXHIBIT "4"	EXISTING DRAINAGE AND OUTFALL FACILITIES
EXHIBIT "5"	EXISTING WATER FACILITIES
EXHIBIT "6"	EXISTING SANITARY FACILITIES
EXHIBIT "7"	EXISTING IRRIGATION FACILITIES
EXHIBIT "8"	STORMWATER FACILITIES
EXHIBIT "9"	POTABLE WATER FACILITIES
EXHIBIT "10"	SANITARY SEWER FACILITIES
EXHIBIT "11"	IRRIGATION FACILITIES
EXHIBIT "12"	MITIGATION AREAS

ENGINEER'S REPORT

1. INTRODUCTION

1.1 Description of Ibis Landing Community Development District

Ibis Landing (the "Development") to be served by the Ibis Landing Community Development District (the "District") is in Lee County, Florida lying in Section 06, Township 45 South, Range 27 East, Lee County, Florida. The Project (as defined below) location is shown by Exhibit "1" of the Appendix. The Project is south of the intersection of Beth Stacy Boulevard South and 23rd Street West.

Aquabella Development Group, LLC. (the "Developer") purchased the Development property in 2022. The property was partially developed as the Copperhead golf course community in 2001. This original development work included the construction of the Copperhead golf course and 13 stormwater lakes. 109 original residential lots were created as part of the original development by the previous developer. 28 of these lots were sold and are excluded from the District. The Developer restarted construction in the Development in 2023, reopened the golf course and started to construct residential units.

The Development program and unit mix is planned to include nine hundred eighty-seven (987) residential units. The units are allocated among the following product types: (i) 247 single-family lots; (ii) 160 two-story multifamily units; (iii) 390 multifamily four-story units; and (iv) 190 two-family attached units. 959 units of the 987 total units are within the District. In addition to the residential units, the Development will include lake/water management facilities, roadways, preserves, and amenities. The amenities including a clubhouse, 18-hole golf course with pro shop, fitness center, pool and tennis/pickleball courts. The proposed land uses are included in Table 1 below. The unit breakdown for the Development is provided in Table 2.

In support of the Development, the District intends to finance, construct and/or acquire the public infrastructure improvements identified herein (the "Project"). The District's overall capital improvement plan (Capital Improvement Plan, or CIP), as described herein, consists of the master stormwater management system, on-site mitigation, water and wastewater facilities, certain public roadways, and irrigation in public rights of way, all of which functions as a system of improvements benefitting all developable lands within the District.

The CIP and the Development itself are expected to be constructed in three Phases over time – consisting of Phase 1, Phase 2 and Phase 3. Thus, the use of the term Phases herein is not intended to address the exact geographic location of any construction per se, but rather is intended to identify the timing with which certain infrastructure will be constructed or acquired.

Phase 1 construction began in June 2023 and was recently completed. Phase 2 construction commenced in September 2024. Construction of Phase 3 of the Development is planned to start in 2025. The Development is planned to be completed in approximately four (4) years.

TABLE 1
Land Use Summary:

TYPE OF USE	ACREAGE	% OF TOTAL
RESIDENTIAL	77	26.1%
R.O.W.	12	4.1%
AMENITY	1.35	0.5%
GOLF COURSE AND GREEN SPACE	100	34.0%
LAKES	26	8.8%
PRESERVE	78	26.5%
TOTAL	294.35	100.0%

TABLE 2
PROJECT UNIT SUMMARY:

UNIT DESCRIPTION	Original Units	Excluded Units *	Phase 1 Units	Phase 2 Units	Phase 3 Units	Total Units	Total Units in CDD
SINGLE-FAMILY EXECUTIVE	30	14	81	56	0	167	153
SINGLE-FAMILY MANOR	35	4	43	2		80	76
TERRACE/COTTAGES - MF - 8 UNIT BLDG	0	0	32	64	64	160	160
TERRACE/COTTAGE - MF - 30 UNIT BLDG	0	0	90	120	180	390	390
VILLAS - 2 UNIT ATTACHED	44	10	28	56	62	190	180
TOTAL	109	28	274	298	306	987	959

- The excluded units are part of the original 109 units.

1.2 Purpose and Scope of the Report

The purpose of this Engineer's Report is to provide a description of the District, the capital improvements to be constructed and financed by the District, and the estimated cost of the capital improvements. This Engineer's Report is intended to be used in connection with the District's proposed issuance of bonds to finance all or a portion of the Project. The financing and assessment methodology will be developed by the District's methodology consultant.

2. DISTRICT BOUNDARIES AND PROPERTIES SERVED

2.1 District Boundaries

Exhibit "1" shows the location of the Project and delineates the boundaries of the District. The District is bounded on the north by 23rd Street Southwest and on the south, east, and west by Lehigh Acres Municipal Services Improvement District (LAMSID) drainage canals. 28 lots that are part of the Development are not within the District.

2.2 Description of Properties Served

The District is located in Section 06, Township 45 South, Range 27 East, Lee County, Florida and is 294.35 acres in size.

The District has been previously cleared and partially filled and the existing ground elevations range from 26 feet to 31 feet NAVD. Approximately 13 lakes were excavated, and the material spread throughout the District as part of the original development work. Ground water is generally two feet below ground during the wet season and drops to 5' below ground in the dry season.

The golf course was constructed along with the lakes and the original 109 lots developed in 2001 by the previous developer as part of the original development. Of the 109 original lots, 15 single family homes and 10 two family-attached homes were constructed and sold and occupied prior to 2007.

The property within the District is zoned for residential development. The site plan depicting the Development program is provided as Exhibit "3".

2.3 Existing Infrastructure

The District is located within the Florida Governmental Utilities Authority (FGUA) water and sewer franchise area. FGUA is a public utility that serves 120,000 customers in 14 Counties throughout south and central Florida and will provide water and sewer services to the District. FGUA is governed by a Board of Directors that is made up of County utility officials in the Counties where FGUA provides service. FGUA can also provide effluent reuse water available to the District for irrigation recharge from existing mains that will need to be extended approximately 3 miles to the District.

Potable water for the District is available via an existing 12" watermain along Beth Stacy Boulevard and Copperhead Drive. These existing potable watermains are owned and operated by FGUA. The Developer recently completed the Phase 1 portion of the onsite potable water system that included approximately 14,000' of watermains. These mains were acquired by the District and then transferred by the District to FGUA for ownership and maintenance. The District will reimburse the Developer for the cost of the Phase 1 potable water system once bonds are issued and to the extent of available bond proceeds. The location of the existing potable water facilities is shown on Exhibit "5" of the Appendix.

Wastewater for the District is available via an existing 8" forcemain along Beth Stacey Boulevard. Sanitary sewer facilities also exist along Copperhead Drive that will be extended to serve the District. These existing sanitary sewer facilities are owned and operated by FGUA. The Developer recently completed the Phase 1 portion of the onsite sanitary sewer water system that included approximately 11,000' of gravity sewer mains. These mains were acquired by the District and then transferred by the District to FGUA for ownership and maintenance. The District will reimburse the Developer for the cost of the Phase 1 sanitary sewer system once bonds are issued and to the extent of available bond proceeds. The location of the existing sanitary sewer facilities is shown on Exhibit "6" of the Appendix.

Irrigation water is provided by onsite withdrawal from the lakes. An irrigation pump station and irrigation mains were constructed as part of the original development work. The irrigation pump station is located within the southeastern portion of the existing golf pro shop. The Developer recently completed the Phase 1 portion of the irrigation system that included approximately 11,000' of irrigation mains and new pumps in the irrigation pumpstation. The District will acquire the original irrigation system and the Phase 1 stormwater management

system from the Developer. The location of the existing irrigation facilities is shown on Exhibit "7" of the Appendix.

As part of the original development work, the overall stormwater management system including 13 lakes were constructed and the excavated material spread throughout the District. Approximately 5000' of drainage pipe and the project outfall structures were also constructed as part of the original development work. The Developer recently completed the Phase 1 portion of the stormwater management system that included construction of 13,000' of drainage pipes. The District is located within the Orange River Basin with the receiving body being the Tidal Orange River. Discharge from the project flows through the LAMSID canals to the Orange River which connects to the Caloosahatchee River and ultimately the Gulf of Mexico. The District will acquire the original stormwater management system and the Phase 1 stormwater management system from the Developer. The existing stormwater system and outfalls are shown on Exhibit "4".

23rd Street SW borders the District's North boundary. This public roadway is owned and maintained by Lee County and provides the primary access to the District. Beth Stacy Blvd is a public roadway that will be extended through the District. The northern portion of Beth Stacey Blvd extended south from 23rd Street SW to provide access to the District as part of the original development work.

The District is located within the franchise areas of Lee County Electric Coop (LCEC). These utility companies will provide electrical power, telephone and cable television services to the Development located within the District. These utilities have been partially constructed to serve the original development and for Phase 1 of the Development and are not part of the Project.

3. PROPOSED DISTRICT INFRASTRUCTURE

3.1 Summary of the District Infrastructure

All of the Developable lands within the District will benefit from the Project to be financed, acquired and/or constructed by the District. The District's infrastructure generally consists of the following:

- Irrigation
- Public Roadways
- Stormwater Management
- Water and Wastewater
- Mitigation
- Professional Services
- Contingency

3.2 Public Roadways

Beth Stacey Blvd will be a two-lane public roadway and part of the Project. All of the other roadways within the District will be privately maintained and will not be part of the District Project. Beth Stacey Blvd within the District will consist of a two-lane roadway and will provide access to the various land uses within the District. Beth Stacey Blvd will connect to 23rd St SW to the north and Milwaukee Blvd to the South. This roadway will be approximately 3,500 feet long and extend outside the District to the south. A pedestrian bridge will be constructed across Beth Stacey Blvd. This bridge will be owned by the District and will be part of the Project. Landscaping will be placed in and adjacent to the Beth Stacey Blvd right of way to beautify the public roadway in areas owned by the District/County. Landscaping may consist of sod, shrubs,

trees and ground cover. These facilities are part of the roadways and District Project and will be owned and maintained by the District. Beth Stacey costs are expected to be shared by Lee County with Lee County paying for somewhere between 57%-75% of the cost of the construction of the roadway. The Project cost will be the cost paid by the Developer that is not reimbursed by Lee County. Once completed Beth Stacey Blvd will be owned and maintained by Lee County. The landscaping will be owned and maintained by the District.

3.2 Irrigation

The irrigation system will provide irrigation water to all the land uses within the District. The District's irrigation system will consist of one irrigation pump station and irrigation mains of varying sizes. Irrigation services are provided to the lots and other residential areas of the District. The individual sprinkler systems on the residential lots will not be part of the District Project. The District irrigation facilities are shown on Exhibit "11". Approximately 65,300 linear feet of irrigation main will be constructed to serve the entire District. The irrigation system withdraws from the onsite lake that will be owned by the District. The onsite Lake is part of the overall stormwater system.

The irrigation system will use pumped groundwater and/or reuse water from FGUA to recharge the irrigation lake. These recharge systems will be required as conditions of the permits and will be part of the District's irrigation system. Reuse water from FGUA will be used for irrigation recharge if available. The reuse recharge will require the extension of approximately 15,000 feet of reuse main south of the District to connect to the existing FGUA reuse main in the Homestead Rd r/w. A, include a tapping the existing mains that are adjacent to the District and installing a service with reuse meter will be installed to recharge the irrigation lake if reuse is used. The reuse recharge system will be part of the Project. Recharge Wells and associated piping to the irrigation lake may be required to supplement any reuse water that is available. The recharge wells and piping will be part of the Project.

The irrigation system within the District will be constructed or acquired by the District when completed, and located within District owned property, or within areas where appropriate easements are provided to the District for the operation of the system. The District will own the Irrigation System and be responsible for perpetual maintenance of the irrigation system.

3.3 Stormwater Management

The District's stormwater management system consists of stormwater management lakes, wetland preserves, drainage pipes, catch basins, swales, berms, and water control structures as generally reflected in the plan attached as Exhibit "8". Approximately 50,000 feet of valley gutter and 5000 feet of pipes will be constructed as part of the Project to serve the District. These are the conveyance elements that will drain the Development and connect to the lakes. Stormwater runoff from within the District will be collected and conveyed to the stormwater management lakes for water quality treatment and quantity storage. Stormwater runoff from the District will be stored in the lakes during the storm events. The storm water management system has been designed and will be constructed in accordance with South Florida Water Management District standards for water quality treatment, quantity storage and flood protection. The stormwater management system will discharge to the LAMSID canals through water control structures that limit the discharge to pre-development rates.

13 stormwater lakes totaling approximately 26 acres were excavated as part of the original development in 2001. It is estimated that approximately 300,000 cubic yards of excavation occurred as part of the lake construction. Approximately 7000 feet of drainage pipe, and 40

drainage structures were constructed as part of the original development. The Project cost for this original stormwater management construction is the current cost for this work.

The cost to excavate the lakes, to the minimum depth as required by the permit approvals, along with the cost for construction of the drainage pipes that were part of the original development may be financed by the District. The cost of the stormwater management improvements that was part of the original development will be part of the Project. The cost for these facilities will be the estimated cost for the current value of the construction of these facilities. The cost for the excavation includes only the cost for the excavation and does not include any cost for the transportation or placement of the excavated materials. The Stormwater Management improvements for the Development will be constructed or acquired by the District when completed. The District will own the stormwater management system including the lakes. Upon construction or acquisition of the system, the land underlying the lakes will be conveyed to the District at no cost. The District will be responsible for perpetual maintenance of the stormwater management system.

3.5 Water and Wastewater

The water and wastewater utilities to serve the District will consist of a potable water distribution system and a wastewater collection/transmission system. These utilities are designed and will be constructed in accordance with appropriate rules of Lee County and State of Florida regulatory agencies. The potable water distribution and wastewater collection/transmission systems will be constructed by the District or acquired from the Developer. It is the intent of the District to transfer ownership, operation and maintenance of the water and the wastewater facilities to FGUA after they are constructed and placed into service.

Potable water service for the District will be provided by extending water mains throughout the District to serve the various land uses within the District. The water system will include distribution mains, valves, hydrants, and water services of varying sizes to serve the lots and buildings within the District. There will be approximately 24,000 linear feet of water distribution mains constructed to serve the entire District. The general location of the potable water facilities is shown on Exhibit "9".

Sanitary Sewer service for the District will be provided by extending sanitary sewer facilities throughout the District. The wastewater facilities will consist of gravity collection mains and two onsite pumping stations. Force mains will connect these stations to the existing FGUA system. There will be approximately 10,000 linear feet of sewer collection and transmission mains constructed to serve the entire District. The general location of the sanitary sewer is shown on Exhibit "10". The Project does not include the installation of any lateral lines beyond the boundaries of the private lands.

3.6 Mitigation

The wetland impact mitigation for the Development will consist of the enhancement of onsite mitigation areas which are shown on Exhibit "12". The mitigation will be completed in accordance with SFWMD, ACOE and Lee County requirements. Enhancement of the mitigation areas will occur through construction and planting of aquatic littoral zones in the mitigation areas, removal of exotic plant species and replanting of the preserve areas with native plants.

A vegetated buffer is required as part of the wetland mitigation along the boundaries of the preserves. These buffers will be planted with native plants. The cost for the planting of this buffer will be part of the District mitigation work and a part of the Project.

The enhancement activities will be part of the Project and may be financed by the District. The onsite mitigation areas will be deeded to the District for ownership at no cost. The District will own, or otherwise have the necessary easement rights, and maintain the mitigation areas, and the vegetated buffer areas.

3.7 Professional Services

The professional services for design and construction of all components of the Project including the engineering, utilities, soils investigation and testing, landscaping design, environmental consultation, and construction services for inspection of the Project during construction. The professional services for the design and construction of the private infrastructure will not be part of the District Project, nor financed by the District.

3.8 Contingency

These costs include a reasonable contingency in the amount of 10% to cover unexpected cost or unforeseen requirements, and to cover any inflationary cost since construction of some District infrastructure may not occur for several years.

4. OPINION OF PROBABLE CONSTRUCTION COSTS AND BENEFIT

A summary of the opinion of probable costs for the public improvements comprising the Project to be financed by the District is represented in Table 3. The costs do not include the legal, administrative, financing, operation, or maintenance services necessary to finance and operate the District infrastructure. In all cases, the District will pay the lesser of the actual cost or the fair market value of the public improvements comprising the Project. All of the public infrastructure comprising the Project will be on land owned by, or subject to a permanent easement in favor of the District or other government entity.

The public improvements comprising the Project benefit the District and the estimate of probable cost is less than the benefit the assessed property within the District will receive as a result of the construction of the Project. The District Assessment Methodology apportions the cost based on the special benefit received by the various residential units that comprise the District.

It is my professional opinion that these costs are reasonable for the work to be performed and benefit the developable real property in the District. I believe that the District's planned Project to be financed with bonds can be constructed within the budget set forth in this Engineer's Report.

TABLE 3

Summary of Opinion of Probable Cost:

Project Description	Phase 1	Phase 2	Phase 3	Beth Stacey Blvd	Original Development	TOTAL	Proportional Project Cost
WATER	\$2,331,380	\$1,279,000	\$655,000			\$4,265,380	\$4,144,243
WASTEWATER	\$949,455	\$1,616,000	\$640,000			\$3,205,455	\$3,114,420
STORMWATER MANAGEMENT	\$1,694,950	\$946,000	\$785,000		\$1,500,000	\$4,925,950	\$4,786,053
IRRIGATION	\$350,000	\$200,000	\$200,000		\$500,000	\$1,250,000	\$1,214,500
MITIGATION		\$50,000	\$50,000			\$100,000	\$97,160
PROFESSIONAL SERVICES	\$296,000	\$172,000	\$170,000	\$64,000		\$702,000	\$682,063
PUBLIC ROADS				\$1,700,000		\$1,700,000	\$1,651,720
10% CONTINGENCY		\$200,000	\$250,000	\$150,000		\$600,000	\$582,960
GRAND TOTAL	\$5,621,785	\$4,463,000	\$2,750,000	\$1,914,000	\$2,000,000	\$16,748,785	\$16,273,119

*Beth Stacey costs are expected to be shared and reimbursed by Lee County between 57%-75%. The Project cost will be the cost paid by the Developer that is not reimbursed by Lee County.

** The proportional cost is the portion of the cost that will be assessed. The portion is the ratio of the assessed units divided by the benefited units (all units within the Development). This ratio is 959/987, or 97.16% is the portion of the Project cost that will be assessed to the 959 assessed units.

*** The cost for Beth Stacey Blvd Shown in Table 3 is 40% of the estimated construction cost for the roadway, since it is assumed that Lee County will reimburse the Developer for approximately 60% of the cost of the roadway. The entire cost of the pedestrian bridge will be part of the Project and is included in the cost shown since these costs will not be shared with Lee County.

The cost for the original development is 300,000 cy of excavation @\$2/cy which does not include cost for improvements to private lands, 7000' of drainage pipe at \$100/foot, and 40 inlets at \$5000/inlet.

5. PERMITS

Overall Project Permits

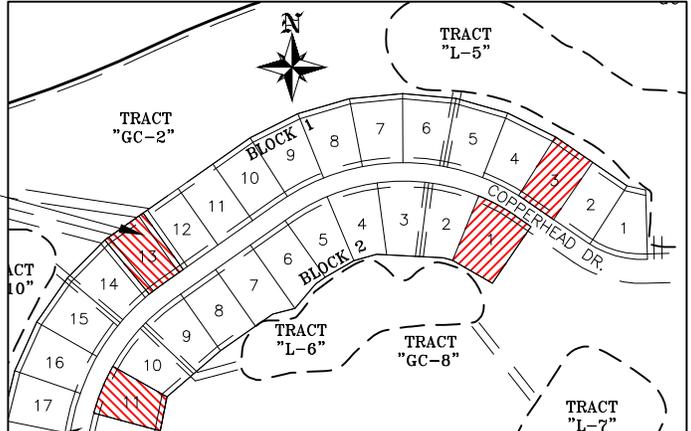
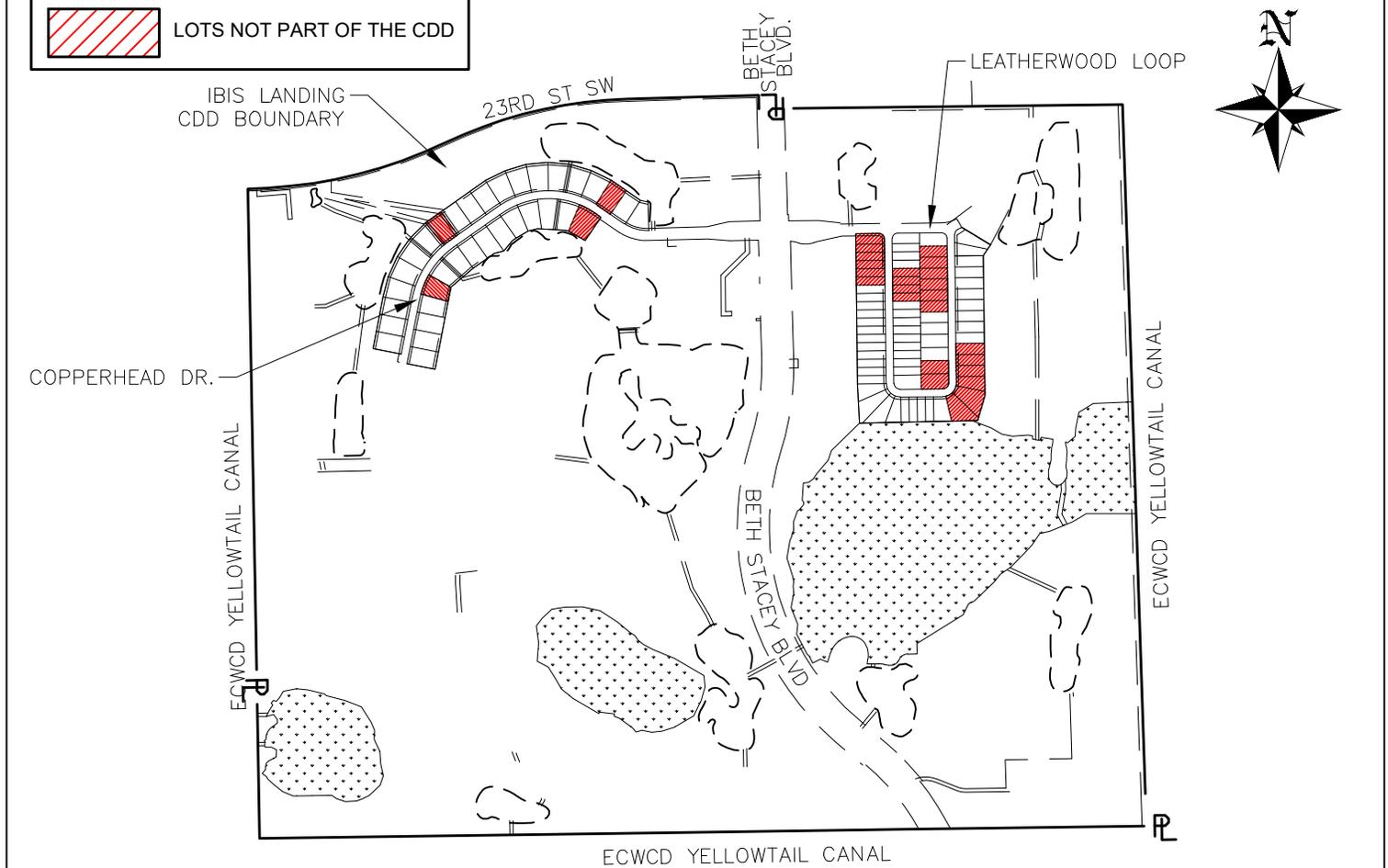
Permits for construction are required prior to the commencement of infrastructure improvements. These permitting agencies have continuing jurisdiction over the public infrastructure being financed. The following permits will be required for the Project.

- Local zoning approval.
- South Florida Water Management District Environmental Resource Permit (ERP).
- Environmental Protection Agency NPDES permit.
- Lee County Development Order Permit
- FDEP Water and Sewer Construction Permits

All permits for the Phase 1 and Phase 2 Project have been issued. The permitting for Beth Stacey Blvd is in progress. Permitting for the Phase 3 Project has not begun. All permits for Beth Stacey Blvd and the Phase 3 Project will be obtained in due course prior to construction.

APPENDIX

 LOTS NOT PART OF THE CDD



DESCRIPTION OF IBIS LANDING CDD:
 A PARCEL OF LAND SITUATED IN THE STATE OF FLORIDA, COUNTY OF LEE, LYING IN SECTION 6, TOWNSHIP 45 SOUTH, RANGE 27 EAST, BEING FURTHER DESCRIBED AS FOLLOWS:
 ALL OF COPPERHEAD PHASE 1, A SUBDIVISION AS RECORDED IN PLAT BOOK 77, PAGES 1 THROUGH 11, INCLUSIVE, PUBLIC RECORDS OF LEE COUNTY, FLORIDA AND COPPERHEAD PHASE 1A, A SUBDIVISION AS RECORDED IN INSTRUMENT NUMBER 2005000189114, PUBLIC RECORDS OF LEE COUNTY, FLORIDA; THE PARCEL CONTAINS 298.85 AC

LESS AND EXCEPT:
 LOT 3 & 13, BLOCK 1 AND LOT 1 & 11, BLOCK 2, AND LOTS 5, 6, AND LOTS 28 THROUGH 33, INCLUSIVE, BLOCK 5 AND LOTS 5 THROUGH 8, INCLUSIVE, LOTS 19 AND 20, AND LOTS 25 THROUGH 29, INCLUSIVE, BLOCK 6, COPPERHEAD PHASE 1, A SUBDIVISION AS RECORDED IN PLAT BOOK 77, PAGES 1 THROUGH 11, INCLUSIVE, PUBLIC RECORDS OF LEE COUNTY, FLORIDA. THESE PARCELS CONTAIN 3.88 AC.

FURTHER LESS AND EXCEPT:
 LOTS 1 THROUGH 4, INCLUSIVE, BLOCK 5 AND LOT 30, BLOCK 6, COPPERHEAD PHASE 1A, A SUBDIVISION AS RECORDED IN INSTRUMENT NUMBER 2005000189114, PUBLIC RECORDS OF LEE COUNTY, FLORIDA. THESE PARCELS CONTAIN 0.62 AC.

THE PROPOSED IBIS LANDING COMMUNITY DEVELOPMENT DISTRICT CONTAINS 294.35 AC

EXHIBIT 1

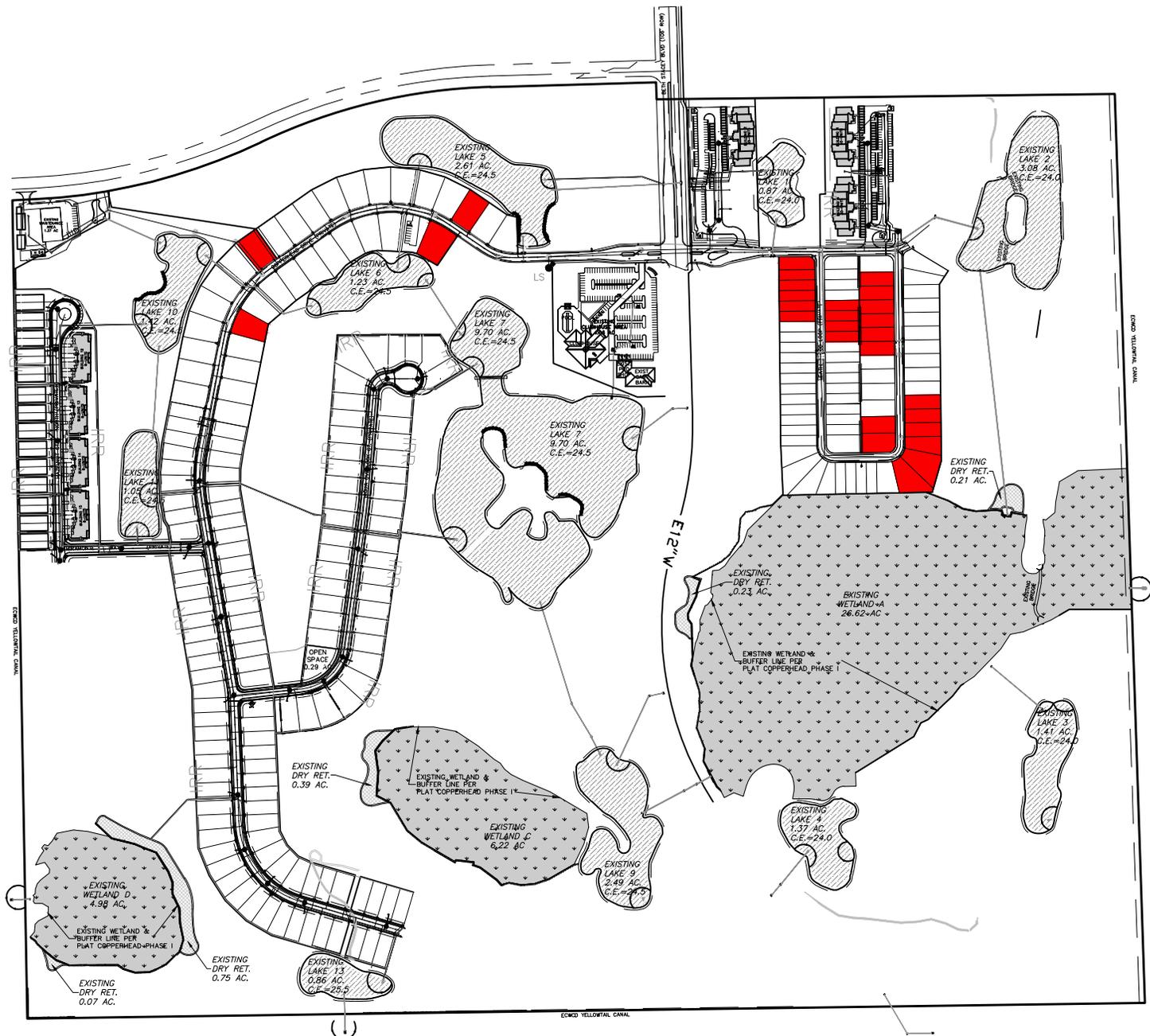


ATWELL
 866.850.4200 www.atwell-group.com
 10511 SIX MILE CYPRESS PKWY, SUITE101
 FORT MYERS, FL 33966
 239.939.5490

**CDD BOUNDARY MAP
 IBIS LANDING CDD
 LEE COUNTY, FLORIDA**

COMPLETION DATE:	PROJECT:	DRAFTED BY:	DESIGNED BY:	REVIEWED BY:	SHEET:
10-04-24	3142L	JLW	JLW	DRU	1

S:\Jobs\31xx\3142L\Documents\CDD\CDD ENG REPORT\3142L-CDD EXISTING CONDITIONS PLAN.dwg, 10/11/2024 11:45:59 AM, HALIM CAMEJO, ATWELL, LLC



 LOTS NOT PART OF THE CDD

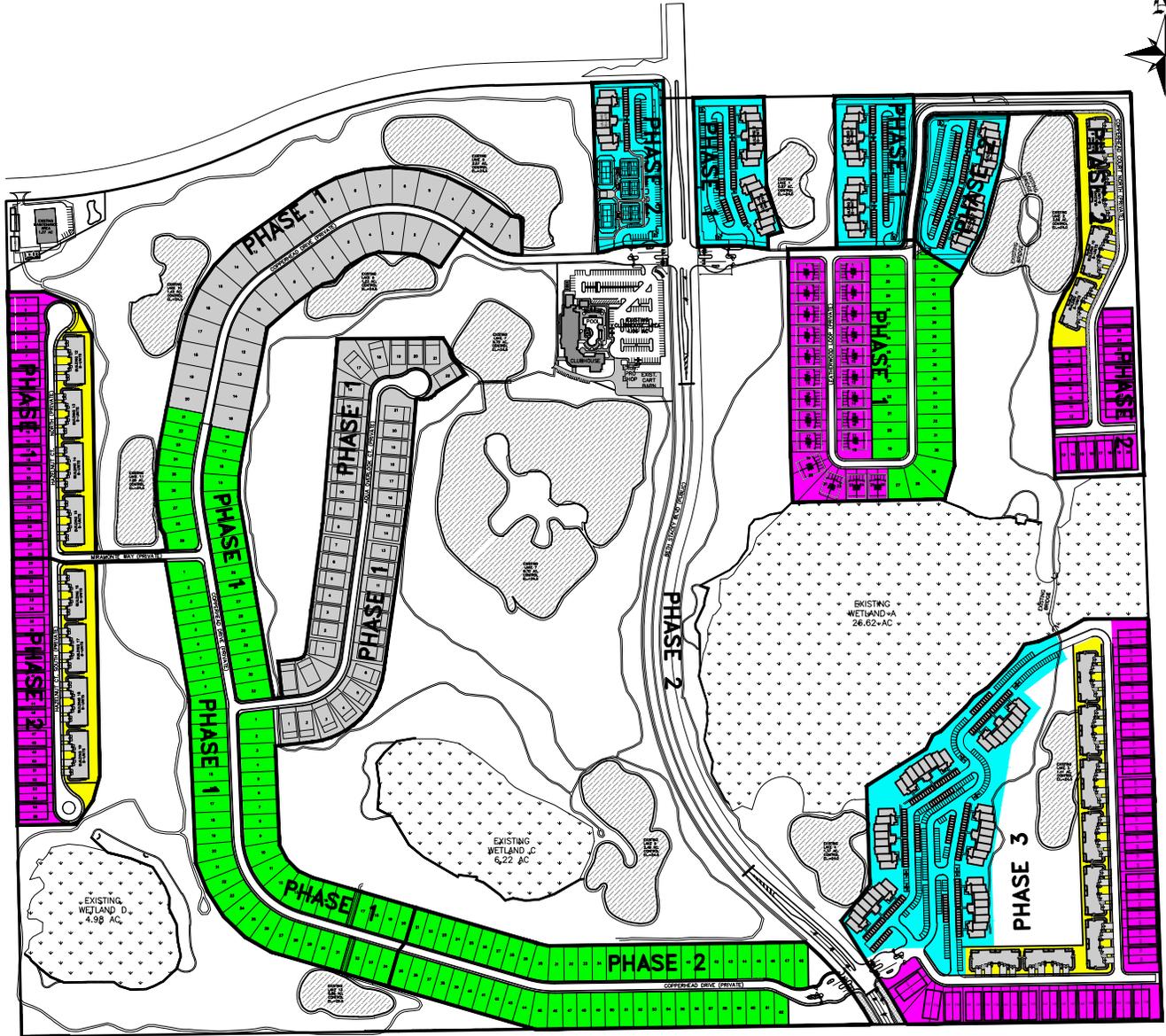


EXHIBIT 2

 **ATWELL**
 866.850.4200 www.atwell-group.com
 10511 SIX MILE CYPRESS PKWY, SUITE101
 FORT MYERS, FL 33966
 239.939.5490

EXISTING CONDITIONS PLAN
IBIS LANDING CDD
 LEE COUNTY, FLORIDA

COMPLETION DATE:	PROJECT:	DRAFTED BY:	DESIGNED BY:	REVIEWED BY:	SHEET:
10-04-24	3142L	HEC	HEC	DRU	1



HATCH LEGEND:

-  SINGLE-FAMILY MANOR
-  SINGLE-FAMILY EXECUTIVE
-  TWO-FAMILY ATTACHED
-  2-STORY MULTI-FAMILY
-  MULTI-FAMILY - TERRACE

OVERALL UNIT BREAKDOWN:

UNIT DESCRIPTION	ORIGINAL UNITS	EXCLUDED UNITS*	PHASE 1 UNITS	PHASE 2 UNITS	PHASE 3 UNITS	TOTAL UNITS	TOTAL UNITS IN CDD
SINGLE-FAMILY EXECUTIVE	30	14	81	56	0	167	153
SINGLE-FAMILY MANOR	35	4	43	2	0	80	76
MULTI-FAMILY: 8 UNIT	0	0	32	64	64	160	160
MULTI-FAMILY: 30 UNIT	0	0	90	120	180	390	390
TWO-FAMILY ATTACHED	44	10	28	56	62	190	180
TOTAL	109	28	274	298	306	987	959

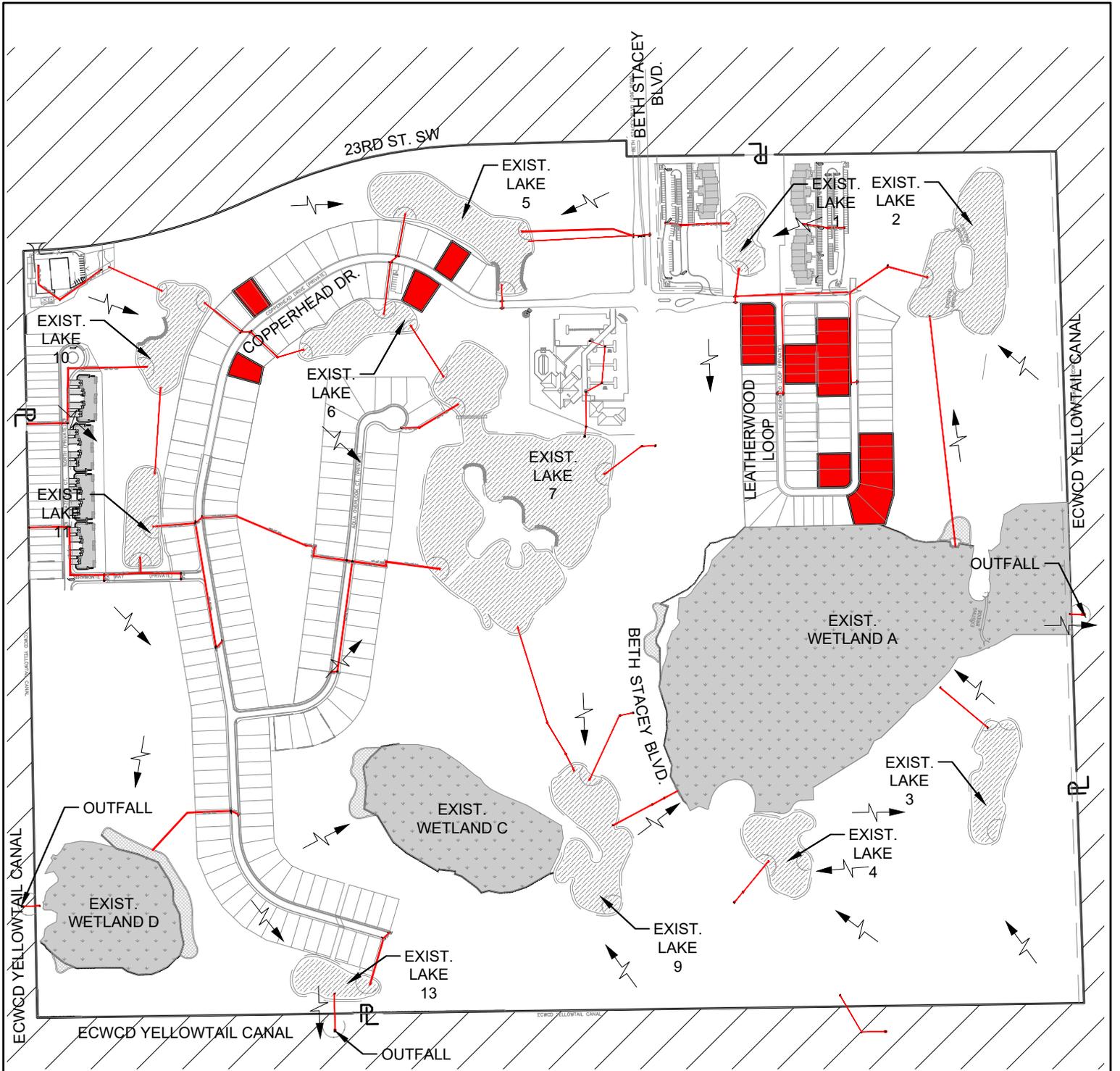
EXHIBIT 3



SITE PLAN
IBIS LANDING CDD
 LEE COUNTY, FLORIDA

COMPLETION DATE:	PROJECT:	DRAFTED BY:	DESIGNED BY:	REVIEWED BY:	SHEET:
10-04-24	3142L	HEC	HEC	DRU	1

S:\Jobs\3142L\Documents\CDD\CDD.ENG.REPORT\3142L-CDD-Site Plan-Color-6-2-23.dwg - 10/15/2024 8:59:26 AM, HALIM CAMELO, ATWELL, LLC



LEGEND:
 — STORM DRAINAGE (12,729 LF)



EXHIBIT 4

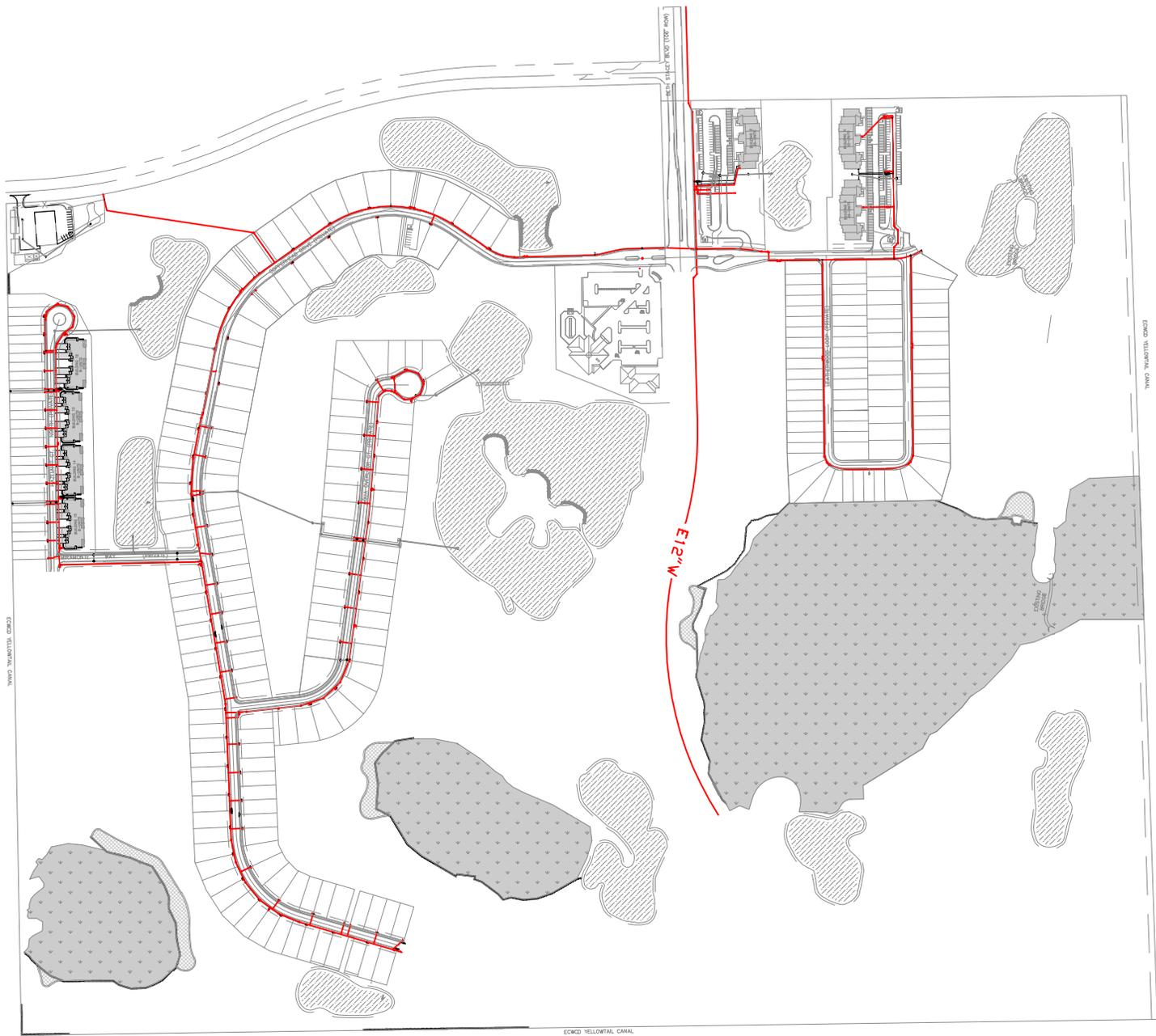


ATWELL
 866.850.4200 www.atwell-group.com
 10511 SIX MILE CYPRESS PKWY, SUITE 101
 FORT MYERS, FL 33966
 239.939.5490

EXISTING DRAINAGE AND OUTFALL FACILITIES
IBIS LANDING CDD
 LEE COUNTY, FLORIDA

COMPLETION DATE:	PROJECT:	DRAFTED BY:	DESIGNED BY:	REVIEWED BY:	SHEET:
10-04-24	3142L	JLW	JLW	DRU	1

S:\Jobs\31xx\3142L\Documents\CDD\ENG REPORT\3142L-CDD-EXISTING WATER.dwg, 10/14/2024 10:52:21 AM, HALIM CAMELO, ATWELL, LLC



LEGEND:

- WM — WATER MAIN (14,421 LF)
- ■ WATER SERVICES (197)



EXHIBIT 5



ATWELL
 866.850.4200 www.atwell-group.com
 10511 SIX MILE CYPRESS PKWY, SUITE101
 FORT MYERS, FL 33966
 239.939.5490

EXISTING POTABLE WATER FACILITIES
IBIS LANDING CDD
 LEE COUNTY, FLORIDA

COMPLETION DATE:	PROJECT:	DRAFTED BY:	DESIGNED BY:	REVIEWED BY:	SHEET:
10-04-24	3142L	HEC	HEC	DRU	1

S:\Jobs\3142L\Documents\CDD\ENG REPORT\3142L-CDD EXISTING SANITARY.dwg, 10/14/2024 10:49:46 AM, HALIM CAMELO, ATWELL, LLC



LEGEND:

- 8"SS — GRAVITY MAIN (10,927 LF)
- MANHOLE (50 MANHOLES)
- LS LIFT STATION (1 LS)
- FM — FORCE MAIN (1,430 LF)



EXHIBIT 6

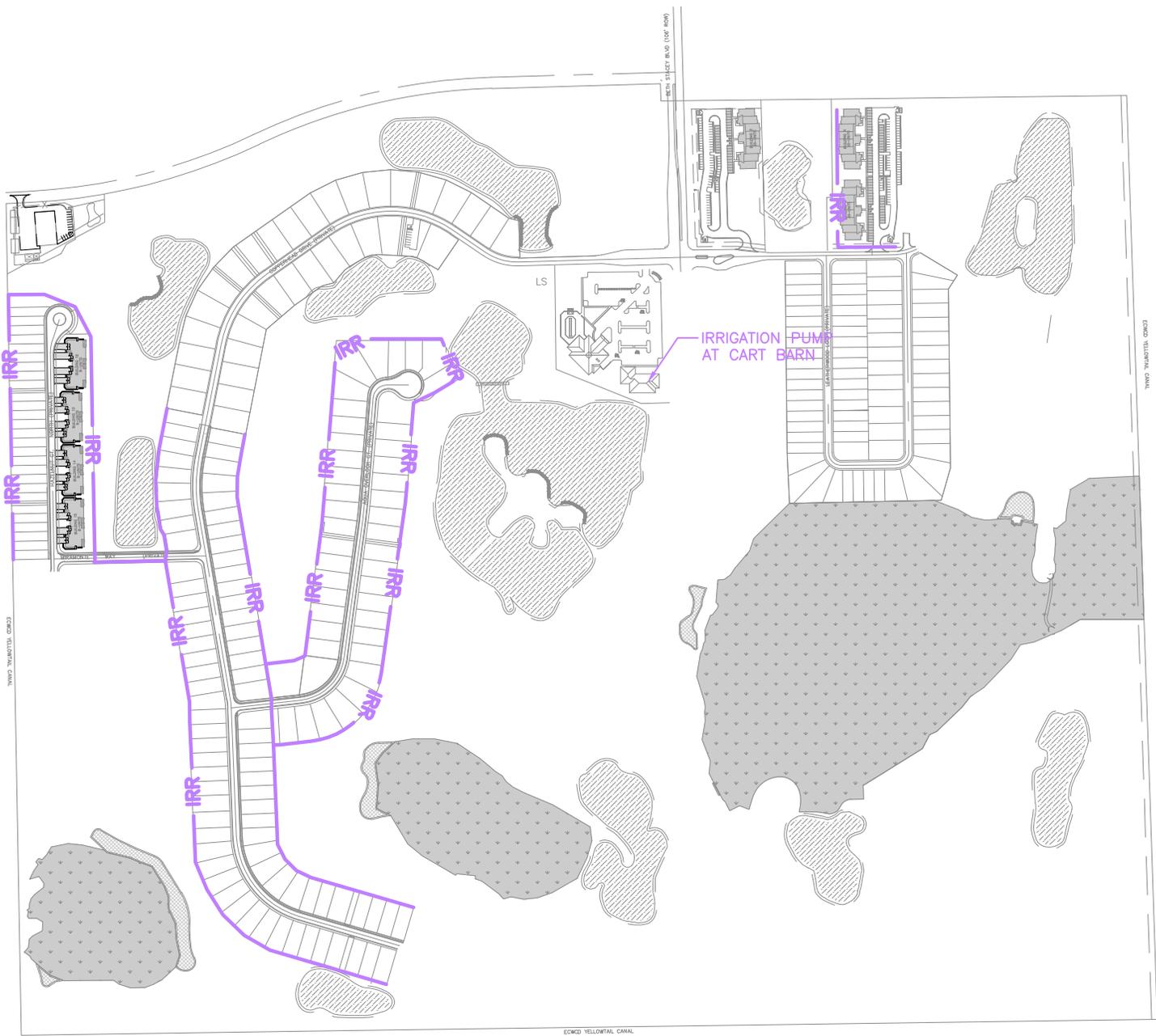


ATWELL
 866.850.4200 www.atwell-group.com
 10511 SIX MILE CYPRESS PKWY, SUITE101
 FORT MYERS, FL 33966
 239.939.5490

EXISTING SANITARY FACILITIES
 IBIS LANDING CDD
 LEE COUNTY, FLORIDA

COMPLETION DATE:	PROJECT:	DRAFTED BY:	DESIGNED BY:	REVIEWED BY:	SHEET:
10-04-24	3142L	HEC	HEC	DRU	1

S:\Jobs\31xx\3142L\Documents\CDD\CDD ENG REPORT\3142L-CDD EXISTING IRRIGATION EXHIBIT.dwg, 10/15/2024 9:55:35 AM, HALIM CAMEJO, ATWELL, LLC



LEGEND:
 — RR — IRRIGATION MAIN (11,028 LF)



EXHIBIT 7

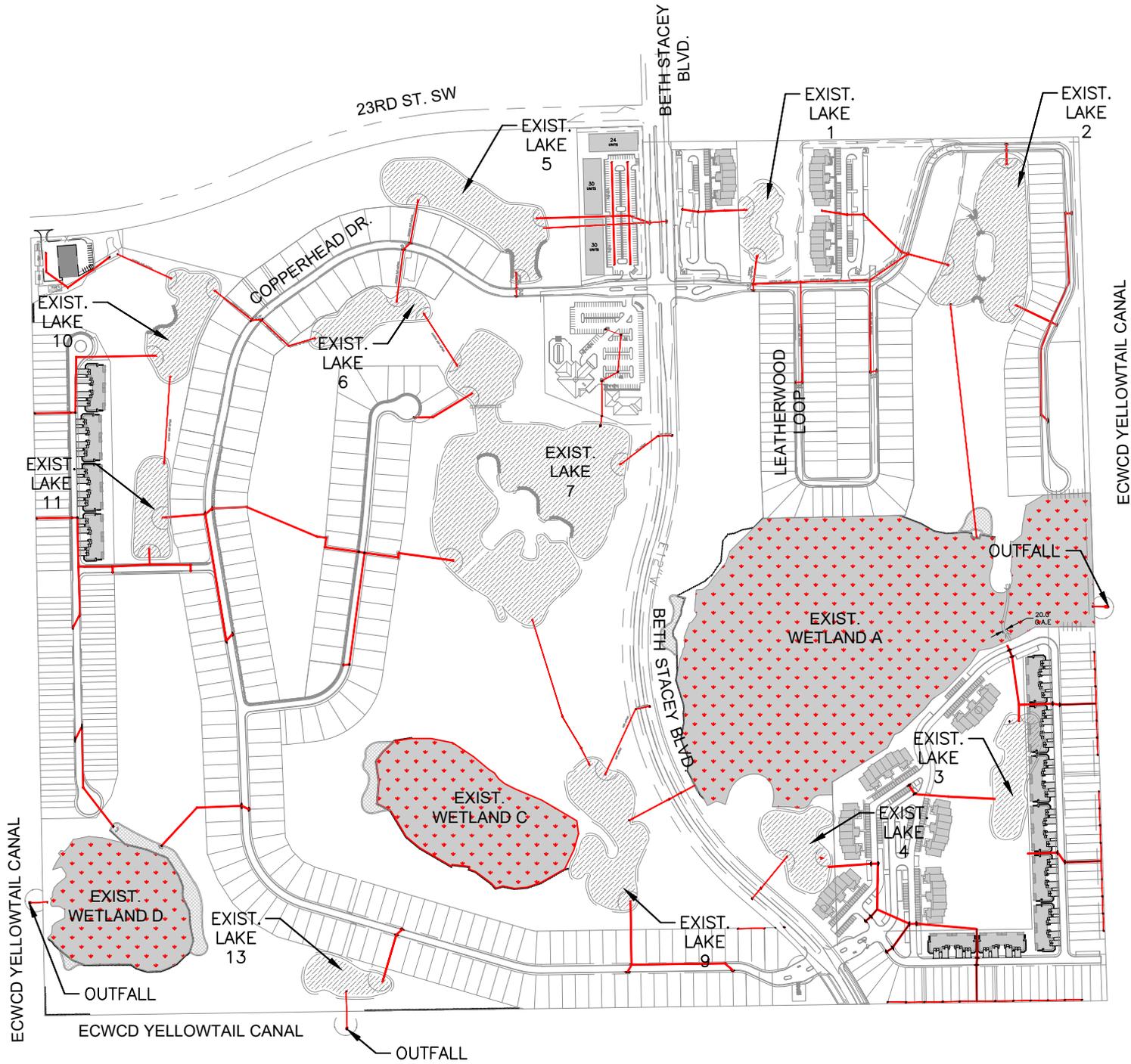


ATWELL
 866.850.4200 www.atwell-group.com
 10511 SIX MILE CYPRESS PKWY, SUITE101
 FORT MYERS, FL 33966
 239.939.5490

**EXISTING IRRIGATION FACILITIES
 IBIS LANDING CDD
 LEE COUNTY, FLORIDA**

COMPLETION DATE:	PROJECT:	DRAFTED BY:	DESIGNED BY:	REVIEWED BY:	SHEET:
10-04-24	3142L	HEC	HEC	DRU	1

S:\Jobs\31xx\3142L\Documents\GDD\GDD ENG REPORT\3142L-CDD STORMWATER FACILITIES.dwg, 10/15/2024 9:41:09 AM, HALIM CAMEJO, ATWELL, LLC



LEGEND:
 — STORM DRAINAGE (14,064 LF)



EXHIBIT 8

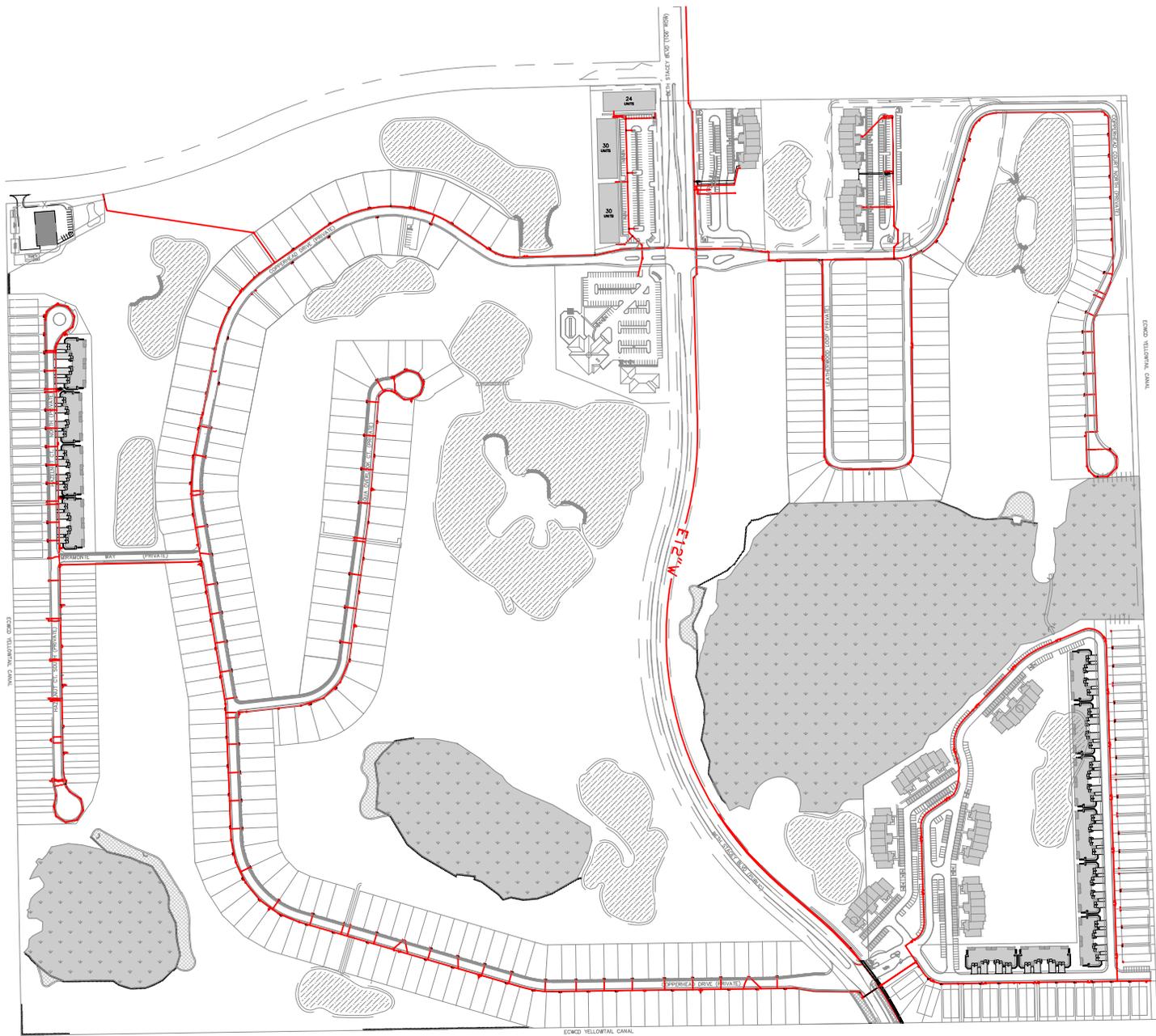


ATWELL
 866.850.4200 www.atwell-group.com
 10511 SIX MILE CYPRESS PKWY, SUITE101
 FORT MYERS, FL 33966
 239.939.5490

**STORMWATER FACILITIES
 IBIS LANDING CDD
 LEE COUNTY, FLORIDA**

COMPLETION DATE:	PROJECT:	DRAFTED BY:	DESIGNED BY:	REVIEWED BY:	SHEET:
10-04-24	3142L	HEC	HEC	DRU	1

S:\Jobs\31xx\3142L\Documents\CDD\GDD ENG REPORT\3142L-CDD WATER EXHIBIT.dwg, 10/15/2024 9:03:13 AM, HALIM CAMEJO, ATWELL, LLC



LEGEND:

- WM — WATER MAIN (23,386 LF)
- WATER SERVICES (154)



EXHIBIT 9



ATWELL
 866.850.4200 www.atwell-group.com
 10511 SIX MILE CYPRESS PKWY, SUITE101
 FORT MYERS, FL 33966
 239.939.5490

POTABLE WATER FACILITIES
IBIS LANDING CDD
 LEE COUNTY, FLORIDA

COMPLETION DATE:	PROJECT:	DRAFTED BY:	DESIGNED BY:	REVIEWED BY:	SHEET:
7-18-24	3142L	JLW	JLW	DRU	1

S:\Jobs\31xx\3142L\Documents\ODD\GDD ENG REPORT\3142L-CDD PROPOSED SANITARY.dwg, 10/15/2024 9:43:46 AM, HALIM CAMEJO, ATWELL, LLC



LEGEND:

- 8"SS — GRAVITY MAIN (3,570 LF)
- MANHOLE (69 MANHOLES)
- LS LIFT STATION (2 LS)
- FM — FORCE MAIN (4,134 LF)



EXHIBIT 10

ATWELL
 866.850.4200 www.atwell-group.com
 10511 SIX MILE CYPRESS PKWY, SUITE101
 FORT MYERS, FL 33966
 239.939.5490

SANITARY FACILITIES
 IBIS LANDING CDD
 LEE COUNTY, FLORIDA

COMPLETION DATE:	PROJECT:	DRAFTED BY:	DESIGNED BY:	REVIEWED BY:	SHEET:
10-04-24	3142L	HEC	HEC	DRU	1

S:\Jobs\31xx\3142L\Documents\CDD\CDD ENG REPORT\3142L-CDD PROPOSED IRRIGATION.dwg, 10/15/2024 9:56:11 AM, HALIM CAMELO, ATWELL, LLC



RS-1 ZONING

RS-1 ZONING

LEGEND:
— IRR — IRRIGATION MAIN (26,731 LF)

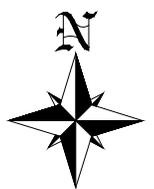


EXHIBIT 11



ATWELL
866.850.4200 www.atwell-group.com
10511 SIX MILE CYPRESS PKWY, SUITE101
FORY MYERS, FL 33966
239.939.5490

IRRIGATION FACILITIES
IBIS LANDING CDD
LEE COUNTY, FLORIDA

COMPLETION DATE:	PROJECT:	DRAFTED BY:	DESIGNED BY:	REVIEWED BY:	SHEET:
10-14-24	3142L	HEC	HEC	DRU	1

S:\Jobs\3142L\Documents\CDD\GDD ENG REPORT\3142L-CDD MITIGATION AREAS.dwg, 10/14/2024 10:55:56 AM, HALIM, CAMEJO, ATWELL, LLC



	WETLAND MITIGATION AREA
	INDIGENOUS MITIGATION AREA



EXHIBIT 12

ATWELL
 866.850.4200 www.atwell-group.com
 10511 SIX MILE CYPRESS PKWY, SUITE101
 FORT MYERS, FL 33966
 239.939.5490

MITIGATION AREA
IBIS LANDING CDD
 LEE COUNTY, FLORIDA

COMPLETION DATE:	PROJECT:	DRAFTED BY:	DESIGNED BY:	REVIEWED BY:	SHEET:
10-04-24	3142L	HEC	HEC	DRU	1

**IBIS LANDING
COMMUNITY DEVELOPMENT DISTRICT**

Master Special Assessment Methodology Report

Prepared by:

11/21/2024

JPWard & Associates LLC

James P. Ward

954.658.4900

JimWard@JPWardAssociates.com



**2301 NORTHEAST 37TH STREET
FORT LAUDERDALE, FLORIDA
FLORIDA 33308**

1.0 INTRODUCTION

The Ibis Landing Community Development District (the “**District**”) is an independent unit of special purpose local government established and chartered by Chapter 190, *Florida Statutes*, and by Ordinance No. 24-12 of the Lee County Board of County Commissioners. The District encompasses approximately 294.36 acres of land and is generally located in northeast Lee County, north of State Road 82 and south of the intersection of 23rd Street Southwest and Beth Stacey Boulevard

The District’s single and special purpose is to manage the construction, acquisition, maintenance and financing of its public works including basic infrastructure, system, facilities, services and improvements.

This Master Special Assessment Methodology Report (the “**Assessment Report**”) will identify the three special and peculiar benefits from the District’s public works including (1) added use of the property, (2) added enjoyment of the property (3) probability of increased marketability, increased value of the property and decreased insurance premiums which will be evaluated for each of the residential product types to insure that the assessments are fair, just and reasonable for all property within the District.

This Assessment Report is intended to stand alone as the initial allocation report for the District’s special assessments and is not an amendment, supplement, or restatement of any assessment methodologies considered and/or adopted by the District. This Assessment Report is being presented in anticipation of financing a Capital Infrastructure Program (the “CIP”) for the District.

This CIP will allow for the development of the property within the District and will be partially or fully funded through the issuance of District bonds. The debt will be repaid from the proceeds of assessments levied by the District’s Board of Supervisors (the “**Board**”) on properties within the District that benefit from the implementation of the CIP. These non-ad valorem special assessments will be liens against properties within the boundary of the District that receive special benefits from the CIP. With that said, the District’s limited purpose is to manage the construction, acquisition, maintenance and financing of its public works including basic infrastructure, system, facilities, services and improvements.¹

¹ See Florida Statutes sections 190.002(1)(a) and (c) and (3); Florida Statutes section 190.003(6); Florida Statutes section 190.012; and *State v. Frontier Acres Com. Develop.*, 472 So 2d (footnote continued)

2.0 THE DISTRICT AND BOND STRUCTURE

As noted above, the District was established pursuant to Chapter 190, *Florida Statutes*, and by Ordinance No. 24-12 enacted by Lee County Board of County Commissioners. The District encompasses approximately 294.36 acres of land.

In order to provide for the CIP funding as fully described in this Assessment Report, the District will issue one (1) or more series of bonds in the aggregate principal amount as shown in Table III. The Bonds (defined herein) will be structured as amortizing current-interest bonds, with repayment occurring in thirty (30) substantially equal annual installments of principal (excluding any capitalized period) and interest. Interest payment dates shall occur every June 15th and December 15th from the date of issuance until final maturity. The general terms of the Bonds are fully summarized in the tables attached hereto.

3.0 PURPOSE OF THIS REPORT

This Assessment Report and the methodology described herein have been developed to provide a mechanism which lays out in detail each step for use by the Board for the imposition and levy of non-ad valorem special assessments. The District's CIP will allow for the development of property within the District and will be partially or fully funded through the issuance by the District of tax-exempt bonds collectively issued in one or more series (the "**Bonds**") to be repaid from the proceeds of non-ad valorem special assessments (the "**Assessments**") levied by the Board on properties within the District that receive special and peculiar benefit from the implementation of the CIP. The Assessments will be liens against properties that receive special and peculiar benefits from the CIP.

The methodology described herein has two goals: (1) determining the special and peculiar benefits that flow to the assessable properties in the District as a logical connection from the infrastructure systems and facilities constituting enhanced use and increased enjoyment of the property; and (2) apportioning the special and peculiar benefits on a basis that is fair and reasonable. As noted above, the District has adopted the CIP comprising certain public

455 (Fla. 1985) in which the Florida Supreme Court opines about the "limited grant of statutory powers under chapter 190 [and] the narrow purpose of such districts" as "special purpose governmental units," where the narrow purpose is in the singular as applied to their powers in the plural. *Frontier Acres Com. Develop.*, at 456. The Supreme Court also references section 190.002, Florida Statutes, to "evidence the narrow objective" in providing community infrastructure in section 190.002(1)(a), Florida Statutes, opining that the "powers" of such districts "implement the single, narrow legislative purpose." *Id.* at 457.

infrastructure and facilities. The District plans to fund the CIP, all or in part, through the issuance of the Bonds in one or more series which are intended to tie into the development phasing for the community. The methodology herein is intended to set forth a framework to apportion the special and peculiar benefits from all or the portions of the CIP financed with the proceeds of the Bonds payable from and secured by the Assessments imposed and levied on the assessable properties in the District. This Assessment Report is designed to conform to the requirements of the Constitution, Chapters 170, 190 and 197 F.S. with respect to the Assessments and is consistent with our understanding of the case law on this subject. Once levied by the Board, the Assessments will constitute liens co-equal with the liens of State, County, municipal and school board taxes, against properties within the District that receive special and peculiar benefits from the CIP.

4.0 MASTER DEVELOPMENT PROGRAM

4.1 Land Use Plan

The anticipated Land Use Plan for the District is identified in Table I and constitutes the expected number of residential units to be constructed by type of unit by Aquabella Development Group LLC (the “**Developer**”). As with any land use plan, this may change during development; however, the District anticipates this in the methodology, by utilizing the concept that the Assessments are initially levied on a per acre basis for all undeveloped lands, and as land is platted, the District assigns debt to the platted units on a first platted, first assigned basis, based on the type of unit noted in the land use plan noted herein.

4.2 Capital Requirements

Atwell, LLC (the “**District Engineer**”) has identified certain public infrastructure improvements that are being provided by the District for the entire development within the District and has provided a cost estimate for these improvements, as described in that certain Engineer’s Report for the Ibis Landing Community Development District prepared by Atwell, LLC and dated November 21, 2024 (the “**Engineer’s Report**”). The cost estimate for the District’s CIP can be found in Table II. It is estimated the cost of the District CIP will be approximately \$16,273,119.00 and will be constructed in one or more phases without taking into consideration the various costs of financing the improvements.

5.0 BOND REQUIRMENTS

The District intends to finance some or all its CIP through the issuance of the Bonds. As shown in Table III, it is estimated that the District may issue not exceeding an aggregate principal amount of \$18,900,000.00 in Bonds to fund the implementation of the CIP, assuming all the CIP is financed. A number of items comprise the estimated bond size required to fund the \$16,273,119.00 necessary to complete the District’s CIP. These items may include, but are not

limited to, a period of capitalized interest, funding one or more debt service reserve accounts, an underwriter's discount, issuance costs, and rounding, also noted in Table III.

As the finance plan is implemented, a supplemental methodology will be issued for each phase of development that mirrors this Assessment Report, and the final source and use of funds will be determined at the time of issuance of the Bonds for each series and is dependent on a variety of factors, most importantly, the interest rate that the District is able to secure on the Bonds, along with such items as the capitalized interest period, reserve requirement and costs of issuance. Stated another way, this master assessment allocation methodology described herein is intended to establish the necessary benefit and fair and reasonable allocation findings for a master assessment lien, which may give rise to one or more individual assessment liens and designated assessment areas relating to individual bond issuances necessary to fund all or a portion of the CIP referenced herein. All such liens shall be within the benefit limits established herein and using the allocation methodology described herein and shall be described in one or more supplemental reports.

As set forth in any supplemental report, and for any particular series of Bonds, the Developer may opt to "buy down" the assessments on particular product types and/or lands using a contribution of cash, infrastructure or other consideration, in order for assessments to reach certain target levels. Note that any debt reduction payment or "true-up," as described herein, may require a payment to satisfy the "true-up" obligations as well as additional contributions to maintain such target assessment levels. Any amounts contributed by the Developer to pay down assessments will not be eligible for "deferred costs," if any are provided for in connection with any particular bond issuance.

6.0 ASSIGNMENT OF ASSESSMENTS

It is useful to consider three broad states or conditions of development. The initial condition is the "unplatted state." At this point the public infrastructure may or may not be constructed, but in general, home sites or other development units have not been defined and all of the developable land within any applicable special assessment area (as may be defined in a supplemental assessment resolution) is considered unplatted acreage ("Unplatted Acres"). In the unplatted state, all of the lands within the applicable special assessment area receive special benefit from the components of the financed CIP and assessments would be imposed upon all of the land within such special assessment area on an equal acre basis to repay the Bonds of the applicable series in amount not in excess of the benefit accruing to such parcels.

The second condition is the interim or "approved state." At this point, the Developer would have received approval for a site development plan from the County primarily for the building of planned types of single family products. By virtue of the County granting an approval for its site development plan for a neighborhood, certain development rights are committed to and peculiar

to that neighborhood, thereby changing the character and value of the land by enhancing the capacity of the Unplatted Acres within an assessment area, if applicable, with the special and peculiar benefits flowing from components of the CIP and establishing the requisite logical connection for the flow of the special benefits peculiar to the property. However, this increased state of development does not fully allocate the units to be constructed within this state until a declaration of condominium, plat or site plan is recorded, and the District knows exactly the type and number of units that will be constructed on the site. Therefore, the approved stated becomes final once the declaration of condominium is filed or plat or site plan is recorded.

Therefore, once the land achieves this approved state, the District will designate such area, or in combination with other such areas, as an assessment area, and, allocate a portion of this debt to such assessment area in the “approved state.”

This apportionment of benefit is based on accepted practices for the fair and equitable apportionment of special and peculiar benefits in accordance with applicable laws and the procedure for the imposition, levy and collection of the Assessments in conformity with State laws applicable to such Assessments.

Development enters its third and “Platted State,” as property is platted or a declaration of condominium is filed. Land becomes platted property (the “Platted Property”) which single-family units are platted, or multifamily land uses receive a building permit and a separate tax parcel identification number is issued for such parcel. At this point, and only at this point, is the use and enjoyment of the property fixed and determinable and it is only at this point that the ultimate special and peculiar benefit can be determined flowing from the components of the CIP peculiar to such platted parcel. At this point, a specific apportionment of the assessments will be fixed and determinable from the supplemental assessment report to be prepared once the final pricing details of the bonds are known.

When the development program contains a mix of residential land uses, an accepted method of allocating the costs of public infrastructure improvements to benefiting properties is through the establishment of a system that “equates” the benefit received by each property to the benefit received by a single-family unit to other unit types. To implement this technique for CIP cost allocation purposes, a base unit type must be set.

Unlike property taxes, which are ad-valorem in nature, a community development district may levy special assessments under Florida Statutes only if the parcels to be assessed receive special and peculiar benefit from the infrastructure improvement acquired and/or constructed by the District. Special and peculiar benefits act as a logical connection to property from the improvement system facilities being constructed and include, but are not limited to, added use, added enjoyment, increased access and increased property values. These special benefits are peculiar to lands within the District and differ in nature to those general or incidental benefits

that landowners outside the District or outside of the particular assessment area or the general public may enjoy. A District must also apportion or allocate its assessments so that the assessments are fairly and reasonably distributed relative to the special and peculiar benefit conferred. Generally speaking, this means the amount of special assessment levied on a parcel should not exceed the amount of special benefit enjoyed by that parcel. A District typically may develop and adopt an assessment methodology based on front footage, square footage, or any other reasonable allocation method, so long as the assessment meets the benefit requirement, and so long as the assessments are fairly and reasonably allocated.

A. Benefit Analysis

It is anticipated that the CIP will function as a system of improvements and provide special and peculiar benefit to all assessable lands within the District. Stated differently, the CIP described in this Assessment Report and the Engineer's Report is a program of improvements and was designed specifically to facilitate the development of the lands within the District, from both a legal and socio-economic standpoint. Therefore, special and peculiar benefits will accrue to the land uses within the District.

Also, private amenity facilities are planned as part of the development. However, no assessments are appropriate in connection with the development of the amenities because the amenities will be owned and operated by a homeowners' association and are considered a common element for the exclusive benefit of lot owners. Stated differently, any benefit for these facilities flows directly to the benefit of all the Platted Properties in the District. As such, no Assessments would be assigned to these amenities.

B. Allocation/Assignment Methodology

The Assessments are assignable to Platted Properties and Unplatted Acres in Table IV. This table provides the maximum Assessments for the entire District and as relates to the financing of the CIP. As noted earlier in this Assessment Report, and to the extent there are Unplatted Acres, the initial assessment on those parcels will be on an equal assessment per acre basis. When the Unplatted Acres are platted into Platted Properties or otherwise identified by a recording of a declaration of condominium or the recording of a plat or site plan, Assessments will be assigned on a first-assigned, first-platted basis, as set forth in more detail in the supplemental special assessment methodolog(ies) applicable to a particular series of Bonds. Note that while the CIP functions as a system of improvements benefitting all lands within the District, assessments associated with different bond issuances may differ in amount, due to changes in construction costs, financing costs, or other matters.

Government Property. Real property owned by units of local, state, and federal governments, or similarly exempt entities, shall not be subject to the assessments without specific consent thereto. If at any time, any real property on which assessments are proposed to be imposed is sold or otherwise transferred to a unit of local, state, or federal government, or similarly exempt entity, all future unpaid debt assessments for such tax parcel shall become due and payable immediately prior to such transfer without any further action of the District.

New Product Types. Generally stated, the assessments set forth in **Table IV** have been established based on an assessment value per front foot for the anticipated product types. However, additional product types may be developed, and, in such an event, the District's Assessment Consultant may determine assessments for the product types derived from the underlying assessment values per front foot set forth in **Table IV**, and without a further public hearing or action by the District's Board of Supervisors.

7.0 Prepayment of Assessments

The Assessments encumbering Platted Properties may be prepaid in full or in part at any time, in such manner as more fully described in the related assessment proceedings of the District, without penalty, together with interest at the rate on the series of Bonds to the Quarterly Redemption Date (as defined in the applicable bond trust indenture) that is more than forty-five (45) days next succeeding the date of prepayment, or such other date as set forth in the applicable bond trust indenture or applicable assessment resolution. Notwithstanding the preceding provisions, the District does not waive the right to assess penalties and collection costs which would otherwise be permissible if the Platted Property being prepaid is subject to an assessment delinquency.

8.0 Overview of the Inventory Adjustment Determination

The methodology described herein is based on the development plan that is currently proposed by the Developer. As with all projects of this size and magnitude, as development occurs there may be changes to various parts of the proposed project mix, the number of units, the types of units, etc. The inventory adjustment determination mechanism is intended to ensure that all of the assessments are levied only on developable properties, such that by the end of the development period there will be no remaining assessments on any undevelopable property.

First, as property is taken from an undeveloped (raw land) state and readied for development, the property is platted or alternatively specific site plans are developed and processed through the County Property Appraiser, who assigns distinct parcel identification numbers for land that is ready to be built upon. Or in the case of property where a condominium is being developed the land is platted as a large tract of land, and ultimately as the developer files the declaration of

condominium, the County Property Appraiser will assign distinct parcel identifications to each condominium unit that will be constructed on the property.

When either of these events occur, the District must allocate the appropriate portion of its debt to the newly established and distinct parcel identification numbers. The inventory adjustment determination allows for the District to take the debt on these large tracts of land and assign the correct allocation of debt to these identifiable units. This mechanism is done to ensure that the principal of the assessments for each type of property constructed never exceeds the initially allocated assessment contained in this report.

This is done periodically as determined by the District Manager or its authorized representative and is intended to ensure that the remaining number of units to be constructed can be constructed on the remaining developable land. If at any time, the remaining units are insufficient to absorb the remaining Assessments, the applicable landowner will be required to make a density reduction payment, such that the debt remaining after the density reduction payment does not exceed principal assessment for each type of property in the initially allocated assessment contained in this report.

The specific process for handling inventory adjustments is set forth in more detail in the District's assessment resolution adopting this Assessment Report, as well as a true-up agreement to be entered into between the Developer or appropriate landowner and the District. Further, please note that, in the event that the District's CIP is not completed, required contributions are not made, or under certain other circumstances, the District may be required to reallocate the Assessments subject to the requirements of this Assessment Report.

9.0 Preliminary Assessment Roll

Exhibit I provides the preliminary assessment roll based upon current folio numbers derived from the Lee County Tax Rolls and matches those folio numbers with the anticipated product on each folio numbers. Assessments shall be paid in thirty (30) annual installments, following any capitalized interest period.

JPWard and Associates, LLC does not represent the District as a Municipal Advisor or Securities Broker within the meaning of Section 15B of the Securities and Exchange Act of 1934, as amended. Similarly, JPWard and Associates, LLC does not provide the District with financial advisory services or offer investment advice in any form

**Ibis Landing Community Development District
Land Use Type - Master Development Plan
Table I**

Master plan						
Description of Product	Original Units	Excluded Units*	Phase 1	Phase 2	Phase 3	Total Units in District
Single Family - Executive - 50' -59'	30	14	81	56	0	153
Single Family - Manor - 60' - 69'	35	4	43	2	0	76
Terrace/Cottages - MF - 8 Unit Buildings	0	0	32	64	64	160
Terrace/Cottage - MF - 30 Unit Buildings	0	0	90	120	180	390
Villas - 2 Unit Attached	44	10	28	56	62	180
Total	109	28	274	298	306	959

** The Excluded Units are part of the original plan.*

ibis Landing Community Development District
Capital Improvement Program Cost Estimate -Master Development Plan
Table II

	Project Description	Project Cost	Land Cost	Total Cost
1	Potable Water	\$ 4,144,243.00	\$ -	\$ 4,144,243.00
2	Wastewater	\$ 3,114,420.00	\$ -	\$ 3,114,420.00
3	Storm Water Facilities(1)(2)	\$ 4,786,053.00	\$ -	\$ 4,786,053.00
4	Irrigation Facilities	\$ 1,214,500.00	\$ -	\$ 1,214,500.00
5	Public Roads (4)	\$ 1,651,720.00	\$ -	\$ 1,651,720.00
6	Excavation	\$ -	\$ -	\$ -
7	Environmental Preservation & Mitigation	\$ 97,160.00	\$ -	\$ 97,160.00
8	Off-Site Improvements (in Public Roadway)	\$ -	\$ -	\$ -
10	Public Roadway	\$ -	\$ -	\$ -
11	Private Streets	\$ -	\$ -	\$ -
12	Amenities	\$ -	\$ -	\$ -
13	Electrical	\$ -	\$ -	\$ -
14	Miscellaneous Structures	\$ -	\$ -	\$ -
15	Municipal Fees & Permits	\$ -	\$ -	\$ -
	Subtotal: Improvements	\$ 15,008,096.00	\$ -	\$ 15,008,096.00
16	Contingency	\$ 582,960.00		\$ 582,960.00
17	Professional Fees	\$ 682,063.00		\$ 682,063.00
	Total Improvements	\$ 16,273,119.00	\$ -	\$ 16,273,119.00

The cost estimates set forth herein are estimates based on current plans and market conditions, which are subject to change. Accordingly, the 'CIP Project' as used herein refers to sufficient public infrastructure of the kinds described herein (i.e., stormwater/floodplain management, sanitary sewer, potable water, etc.) to support the development and sale of the planned residential units, which (subject to true-up determinations) number and type of units may be changed with the development.

Notes:

- (1) Public Stormwater/Floodplain mgmt includes storm sewer pipes, inlets, catch basins, control structures, headwalls.
- (2) A portion of Beth Stacey Road way costs will be reimbursed by Lee County in the approximately 57-75% and only a proportional cost is included in the CIP
- (3) The Capital Improvement Plan is detailed in the Master Engineer's Report Dated November 21, 2024.

**ibis Landing Community Development District
Special Assessment Bonds
Source and Use of Funds - Master Development Plan**

Table III	
Sources:	
Bond Proceeds	
Par Amount	\$ 18,900,000.00
	\$ 18,900,000.00
Uses:	
Project Funds Deposit	
Cost of Construction	\$ 16,273,119.00
Rounding Proceeds	\$ 1,947.25
	\$ 16,275,066.25
Other Funds Deposits:	
Capitalized Interest	\$720,090.00
Debt Service Reserve at 100% MADS	\$1,286,093.75
	\$2,006,183.75
Delivery Date Expenses	
Cost of Issuance	\$ 240,750.00
Underwriter's Discount	\$ 378,000.00
	\$ 618,750.00
	\$ 18,900,000.00
Average Coupon:	5.40%
Anticipated Issuance Date	4/1/2025
Capitalized Interest	12/15/2025
ESTIMATED - Max Annual Debt Service	\$1,286,093.75

**Ibis Landing Community Development District
Assessment Allocation - Master Development Plan
Table IV**

Description of Product	EAU Factor	Development Plan	Total EAU	Total Apportioned Costs	Amount Not Financed of Apportioned Costs	NET Apportioned	Percent of Apportioned Costs	Total Par Debt Allocation	Total Par Debt Allocation Per Unit	Per Unit Annual Debt Service (1)	Discounts and Fees (2)	Total Annual Debt Service Per Unit (3)	Total Annual Debt Service excluding	Total Annual Debt Service including
						Costs after Amount Not Financed							(1)	(3)
Single Family - Executive - 50' -59'	1.87	153	285.6000	\$ 3,732,015.09	\$ -	\$ 3,732,015.09	22.934%	\$ 4,334,453.96	\$ 28,329.76	\$ 1,927.76	\$ 134.94	\$ 2,062.71	\$ 294,947.84	\$ 315,594.19
Single Family - Manor - 60' - 69'	2.23	76	169.7333	\$ 2,217,952.94	\$ -	\$ 2,217,952.94	13.630%	\$ 2,575,985.01	\$ 33,894.54	\$ 2,306.43	\$ 161.45	\$ 2,467.88	\$ 175,288.79	\$ 187,559.01
Terrace/Cottages - MF - 8 Unit Buildings	1.00	160	160.0000	\$ 2,090,764.75	\$ -	\$ 2,090,764.75	12.848%	\$ 2,428,265.52	\$ 15,176.66	\$ 1,032.73	\$ 72.29	\$ 1,105.02	\$ 165,236.88	\$ 176,803.47
Terrace/Cottage - MF - 30 Unit Buildings	1.00	390	390.0000	\$ 5,096,239.09	\$ -	\$ 5,096,239.09	31.317%	\$ 5,918,897.22	\$ 15,176.66	\$ 1,032.73	\$ 72.29	\$ 1,105.02	\$ 402,764.91	\$ 430,958.45
Villas - 2 Unit Attached	1.33	180	240.0000	\$ 3,136,147.13	\$ -	\$ 3,136,147.13	19.272%	\$ 3,642,398.29	\$ 20,235.55	\$ 1,376.97	\$ 96.39	\$ 1,473.36	\$ 247,855.33	\$ 265,205.20
Totals:		959	1245.3333	\$ 16,273,119.00	\$ -	\$ 16,273,119.00	100.0000%	\$ 18,900,000.00					\$ 1,286,093.75	\$ 1,376,120.31
Construction Account: \$ 16,273,119.00												MADS	\$1,286,093.75	
												Rounding:	\$	-

(1) Excludes Discounts/Collection Costs

(2) Estimated at 4% for Discounts and 3% for Collection Costs by County

(3) Includes Discounts and Collection Costs

**Ibis Landing Community Development District
Exhibit V - Assessment Roll**

Folio #	Unplatted Acreage	Platted Unit Assigned to Folio	Phase	Property Owner	Total Assessment Unplatted Acreage	Total Assessment by Platted Folio	Planned Units by Folio Number			
							50'60'	61'-70'	Multi-Family	Villa
							\$ 28,329.76	\$ 33,894.54	\$ 15,176.66	\$ 20,235.55
10625247	2.26	0	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ 460,869.55	\$ -				
10625246	6.166	0	Phase 2	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ 1,257,398.95	\$ -				
10625245	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 33,894.54	1			
10625244	10.75	0	Phase 2	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ 2,192,189.21	\$ -				
10625239	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 20,235.55				1
10625238	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 20,235.55				1
10625237	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 20,235.55				1
10625236	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 20,235.55				1
10625235	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 20,235.55				1
10625234	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 20,235.55				1
10625233	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 20,235.55				1
10625232	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 20,235.55				1
10625231	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 20,235.55				1

**Ibis Landing Community Development District
Exhibit V - Assessment Roll**

Folio #	Unplatted Acreage	Platted Unit Assigned to Folio	Phase	Property Owner	Total Assessment Unplatted Acreage	Total Assessment by Platted Folio	Planned Units by Folio Number			
							50'60'	61'-70'	Multi-Family	Villa
							\$ 28,329.76	\$ 33,894.54	\$ 15,176.66	\$ 20,235.55
10625230	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 20,235.55				1
10625229	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 20,235.55				1
10625228	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 20,235.55				1
10625227	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 20,235.55				1
10625226	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 20,235.55				1
10625225	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 20,235.55				1
10625224	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 20,235.55				1
10625223	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 20,235.55				1
10625222	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 20,235.55				1
10625221	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 20,235.55				1
10625220	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 20,235.55				1
10625219	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 20,235.55				1
10625218	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 20,235.55				1

**Ibis Landing Community Development District
Exhibit V - Assessment Roll**

Folio #	Unplatted Acreage	Platted Unit Assigned to Folio	Phase	Property Owner	Total Assessment Unplatted Acreage	Total Assessment by Platted Folio	Planned Units by Folio Number			
							50'60'	61'-70'	Multi-Family	Villa
							\$ 28,329.76	\$ 33,894.54	\$ 15,176.66	\$ 20,235.55
10625217	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 20,235.55				1
10625216	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 20,235.55				1
10625215	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 20,235.55				1
10625214	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 20,235.55				1
10625213	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 20,235.55				1
10625212	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 20,235.55				1
10625211	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 28,329.76	1			
10625210	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 28,329.76	1			
10625209	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 28,329.76	1			
10625208	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 28,329.76	1			
10625207	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 28,329.76	1			
10625206	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 28,329.76	1			
10625205	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 28,329.76	1			

**Ibis Landing Community Development District
Exhibit V - Assessment Roll**

Folio #	Unplatted Acreage	Platted Unit Assigned to Folio	Phase	Property Owner	Total Assessment Unplatted Acreage	Total Assessment by Platted Folio	Planned Units by Folio Number			
							50'60'	61'-70'	Multi-Family	Villa
							\$ 28,329.76	\$ 33,894.54	\$ 15,176.66	\$ 20,235.55
10625204	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 28,329.76	1			
10625203	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 28,329.76	1			
10625202	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 28,329.76	1			
10625201	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 28,329.76	1			
10625200	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 28,329.76	1			
10625199	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 28,329.76	1			
10625198	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 28,329.76	1			
10625197	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 28,329.76	1			
10625196	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 28,329.76	1			
10625195	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 28,329.76	1			
10625194	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 28,329.76	1			
10625193	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 28,329.76	1			
10625192	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 28,329.76	1			

**Ibis Landing Community Development District
Exhibit V - Assessment Roll**

Folio #	Unplatted Acreage	Platted Unit Assigned to Folio	Phase	Property Owner	Total Assessment Unplatted Acreage	Total Assessment by Platted Folio	Planned Units by Folio Number			
							50'60'	61'-70'	Multi-Family	Villa
							\$ 28,329.76	\$ 33,894.54	\$ 15,176.66	\$ 20,235.55
10625191	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 33,894.54		1		
10625190	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 33,894.54		1		
10625189	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 33,894.54		1		
10625188	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 33,894.54		1		
10625187	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 33,894.54		1		
10625186	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 33,894.54		1		
10625185	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 33,894.54		1		
10625184	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 33,894.54		1		
10625183	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 33,894.54		1		
10625182	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 33,894.54		1		
10625181	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 33,894.54		1		
10625180	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 33,894.54		1		
10625179	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 33,894.54		1		

**Ibis Landing Community Development District
Exhibit V - Assessment Roll**

Folio #	Unplatted Acreage	Platted Unit Assigned to Folio	Phase	Property Owner	Total Assessment Unplatted Acreage	Total Assessment by Platted Folio	Planned Units by Folio Number			
							50'60'	61'-70'	Multi-Family	Villa
							\$ 28,329.76	\$ 33,894.54	\$ 15,176.66	\$ 20,235.55
				AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY						
10625178	0	1	Phase 1	FORT MYERS, FL 33966	\$ -	\$ 33,894.54		1		
				WADDING MATTHEW JAMES & 9323 AQUA OVERLOOK CT						
10625177	0	1	Phase 1	LEHIGH ACRES, FL 33936	\$ -	\$ 33,894.54		1		
				HENNIS DAVID GUY 9329 AQUA OVERLOOK CT						
10625176	0	1	Phase 1	LEHIGH ACRES, FL 33936	\$ -	\$ 33,894.54		1		
				DEBAKER JAMES L TR 9335 AQUA OVERLOOK CT						
10625175	0	1	Phase 1	LEHIGH ACRES, FL 33936	\$ -	\$ 33,894.54		1		
				STERN JEFFEREY ROBERT & 9341 AQUA OVERLOOK CT						
10625174	0	1	Phase 1	LEHIGH ACRES, FL 33936	\$ -	\$ 33,894.54		1		
				LEUDER TERRY R TR 9347 AQUA OVERLOOK CT						
10625173	0	1	Phase 1	LEHIGH ACRES, FL 33936	\$ -	\$ 33,894.54		1		
				AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY						
10625172	0	1	Phase 1	FORT MYERS, FL 33966	\$ -	\$ 33,894.54		1		
				TRUJILLO OSCAR + 9359 AQUA OVERLOOK CT						
10625171	0	1	Phase 1	LEHIGH ACRES, FL 33936	\$ -	\$ 33,894.54		1		
				AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY						
10625170	0	1	Phase 1	FORT MYERS, FL 33966	\$ -	\$ 33,894.54		1		
				AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY						
10625169	0	1	Phase 1	FORT MYERS, FL 33966	\$ -	\$ 33,894.54		1		
				AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY						
10625168	0	1	Phase 1	FORT MYERS, FL 33966	\$ -	\$ 33,894.54		1		
				AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY						
10625167	0	1	Phase 1	FORT MYERS, FL 33966	\$ -	\$ 33,894.54		1		
				AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY						
10625166	0	1	Phase 1	FORT MYERS, FL 33966	\$ -	\$ 33,894.54		1		

**Ibis Landing Community Development District
Exhibit V - Assessment Roll**

Folio #	Unplatted Acreage	Platted Unit Assigned to Folio	Phase	Property Owner	Total Assessment Unplatted Acreage	Total Assessment by Platted Folio	Planned Units by Folio Number			
							50'60'	61'-70'	Multi-Family	Villa
							\$ 28,329.76	\$ 33,894.54	\$ 15,176.66	\$ 20,235.55
10625165	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 33,894.54		1		
10625164	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 33,894.54		1		
10625163	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 33,894.54		1		
10625162	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 33,894.54		1		
10625161	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 33,894.54		1		
10625160	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 33,894.54		1		
10625159	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 33,894.54		1		
10625158	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 33,894.54		1		
10625157	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 33,894.54		1		
10625156	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 33,894.54		1		
10625155	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 33,894.54		1		
10625154	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 33,894.54		1		
10625153	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 33,894.54		1		

**Ibis Landing Community Development District
Exhibit V - Assessment Roll**

Folio #	Unplatted Acreage	Platted Unit Assigned to Folio	Phase	Property Owner	Total Assessment Unplatted Acreage	Total Assessment by Platted Folio	Planned Units by Folio Number			
							50'60'	61'-70'	Multi-Family	Villa
							\$ 28,329.76	\$ 33,894.54	\$ 15,176.66	\$ 20,235.55
				AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY						
10625152	0	1	Phase 1	FORT MYERS, FL 33966	\$ -	\$ 33,894.54		1		
				BARKER ALAN 9304 AQUA OVERLOOK CT						
10625151	0	1	Phase 1	LEHIGH ACRES, FL 33936	\$ -	\$ 33,894.54		1		
				AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY						
10625150	0	1	Phase 1	FORT MYERS, FL 33966	\$ -	\$ 33,894.54		1		
				FOSTER WILLIAM J & 9316 AQUA OVERLOOK CT						
10625149	0	1	Phase 1	LEHIGH ACRES, FL 33936	\$ -	\$ 33,894.54		1		
				AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY						
10625148	0	1	Phase 1	FORT MYERS, FL 33966	\$ -	\$ 28,329.76	1			
				AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY						
10625147	0	1	Phase 1	FORT MYERS, FL 33966	\$ -	\$ 28,329.76	1			
				AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY						
10625146	0	1	Phase 1	FORT MYERS, FL 33966	\$ -	\$ 28,329.76	1			
				AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY						
10625145	0	1	Phase 1	FORT MYERS, FL 33966	\$ -	\$ 28,329.76	1			
				AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY						
10625144	0	1	Phase 1	FORT MYERS, FL 33966	\$ -	\$ 28,329.76	1			
				AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY						
10625143	0	1	Phase 1	FORT MYERS, FL 33966	\$ -	\$ 28,329.76	1			
				AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY						
10625142	0	1	Phase 1	FORT MYERS, FL 33966	\$ -	\$ 28,329.76	1			
				AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY						
10625141	0	1	Phase 1	FORT MYERS, FL 33966	\$ -	\$ 28,329.76	1			
				AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY						
10625140	0	1	Phase 1	FORT MYERS, FL 33966	\$ -	\$ 28,329.76	1			

**Ibis Landing Community Development District
Exhibit V - Assessment Roll**

Folio #	Unplatted Acreage	Platted Unit Assigned to Folio	Phase	Property Owner	Total Assessment Unplatted Acreage	Total Assessment by Platted Folio	Planned Units by Folio Number			
							50'60'	61'-70'	Multi-Family	Villa
							\$ 28,329.76	\$ 33,894.54	\$ 15,176.66	\$ 20,235.55
10625139	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 28,329.76	1			
10625138	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 28,329.76	1			
10625137	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 28,329.76	1			
10625136	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 28,329.76	1			
10625135	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 28,329.76	1			
10625134	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 28,329.76	1			
10625133	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 28,329.76	1			
10625132	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 28,329.76	1			
10625131	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 28,329.76	1			
10625130	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 28,329.76	1			
10625129	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 28,329.76	1			
10625128	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 28,329.76	1			
10625127	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 28,329.76	1			

**Ibis Landing Community Development District
Exhibit V - Assessment Roll**

Folio #	Unplatted Acreage	Platted Unit Assigned to Folio	Phase	Property Owner	Total Assessment Unplatted Acreage	Total Assessment by Platted Folio	Planned Units by Folio Number			
							50'60'	61'-70'	Multi-Family	Villa
							\$ 28,329.76	\$ 33,894.54	\$ 15,176.66	\$ 20,235.55
10625126	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 28,329.76	1			
10625125	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 28,329.76	1			
10625124	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 28,329.76	1			
10625123	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 28,329.76	1			
10625122	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 28,329.76	1			
10625121	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 28,329.76	1			
10625120	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 28,329.76	1			
10625119	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 28,329.76	1			
10625118	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 28,329.76	1			
10625117	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 28,329.76	1			
10625116	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 28,329.76	1			
10625115	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 28,329.76	1			
10625113	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 28,329.76	1			

**Ibis Landing Community Development District
Exhibit V - Assessment Roll**

Folio #	Unplatted Acreage	Platted Unit Assigned to Folio	Phase	Property Owner	Total Assessment Unplatted Acreage	Total Assessment by Platted Folio	Planned Units by Folio Number			
							50'60'	61'-70'	Multi-Family	Villa
							\$ 28,329.76	\$ 33,894.54	\$ 15,176.66	\$ 20,235.55
10625112	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 28,329.76	1			
10625111	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 28,329.76	1			
10625110	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 28,329.76	1			
10625109	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 28,329.76	1			
10625108	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 28,329.76	1			
10625107	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 28,329.76	1			
10625106	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 28,329.76	1			
10625105	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 28,329.76	1			
10625104	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 28,329.76	1			
10625103	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 28,329.76	1			
10625102	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 28,329.76	1			
10625101	0	1	Phase 1	TUFTO ERIC T TR 20618 COPPERHEAD DR LEHIGH ACRES, FL 33936	\$ -	\$ 28,329.76	1			
10625100	0	1	Phase 1	CALLIHAN JACK BRIAN & 20630 COPPERHEAD DR LEHIGH ACRES, FL 33936	\$ -	\$ 28,329.76	1			

**Ibis Landing Community Development District
Exhibit V - Assessment Roll**

Folio #	Unplatted Acreage	Platted Unit Assigned to Folio	Phase	Property Owner	Total Assessment Unplatted Acreage	Total Assessment by Platted Folio	Planned Units by Folio Number			
							50'60'	61'-70'	Multi-Family	Villa
							\$ 28,329.76	\$ 33,894.54	\$ 15,176.66	\$ 20,235.55
10625099	0	1	Phase 1	CONNOLLY ANNE M + 113 BAY BREEZE ST BELLEVILLE, ON K8N 0L4 CANADA	\$ -	\$ 28,329.76	1			
10625098	0	1	Phase 1	ODDONE CARINA ELVIRA & 800 NE 195TH ST #201 MIAMI, FL 33179	\$ -	\$ 28,329.76	1			
10625097	0	1	Phase 1	DUQUE CECILIA 20658 COPPERHEAD DR LEHIGH ACRES, FL 33936	\$ -	\$ 28,329.76	1			
10625096	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 28,329.76	1			
10625095	0	1	Phase 1	SALOV TRACY & LOMBANA MARIA 20609 COPPERHEAD DR LEHIGH ACRES, FL 33936	\$ -	\$ 28,329.76	1			
10625093	0	1	Phase 1	MAACK SAMUEL & THERESE 20617 COPPERHEAD DR LEHIGH ACRES, FL 33936	\$ -	\$ 28,329.76	1			
10625092	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 28,329.76	1			
10625091	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 28,329.76	1			
10625090	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 28,329.76	1			
10625089	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 28,329.76	1			
10625088	0	1	Phase 1	MCCANN RONALD JEROME & 20657 COPPERHEAD DR LEHIGH ACRES, FL 33936	\$ -	\$ 28,329.76	1			
10625087	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 28,329.76	1			
10625086	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 28,329.76	1			

**Ibis Landing Community Development District
Exhibit V - Assessment Roll**

Folio #	Unplatted Acreage	Platted Unit Assigned to Folio	Phase	Property Owner	Total Assessment Unplatted Acreage	Total Assessment by Platted Folio	Planned Units by Folio Number			
							50'60'	61'-70'	Multi-Family	Villa
							\$ 28,329.76	\$ 33,894.54	\$ 15,176.66	\$ 20,235.55
10522391	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 28,329.76	1			
10522390	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 28,329.76	1			
10522384	0	1	Phase 1	SLATE NON-NC NON-WA PROPERTY O AQUABELLA DEVELOPMENT GROUP LLC FORT MYERS, FL 33966	\$ -	\$ 20,235.55				1
10486339	11.976	0	Phase 3	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ 2,442,200.74	\$ -				
10486338	7.864	0	Phase 3	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ 1,603,662.88	\$ -				
10486334	8.75	0	Phase 2	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ 1,784,340.06	\$ -				
10486331	3.38	0	Phase 2	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ 689,265.07	\$ -				
10486330	2.886	0	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ 588,526.33	\$ -				
10486329	0	1	Phase 1	LABARGE CRAIG ALLEN + 20735 COPPERHEAD DR LEHIGH ACRES, FL 33936	\$ -	\$ 33,894.54		1		
10486328	0	1	Phase 1	CARDONA MARTHA LUCIA 20781 COPPERHEAD DR LEHIGH ACRES, FL 33936	\$ -	\$ 33,894.54		1		
10486327	0	1	Phase 1	HAWKS JEFFREY LYNN & 20791 COPPERHEAD DR LEHIGH ACRES, FL 33936	\$ -	\$ 33,894.54		1		
10486326	0	1	Phase 1	DIAZ ESCARLYN DEL VALLE M & 7876 NW 109TH PATH DORAL, FL 33178	\$ -	\$ 33,894.54		1		
10486323	0	1	Phase 1	FLORIDAS BEST REAL ESTATE SERV 18276 MINOREA LN LEHIGH ACRES, FL 33936	\$ -	\$ 33,894.54		1		

**Ibis Landing Community Development District
Exhibit V - Assessment Roll**

Folio #	Unplatted Acreage	Platted Unit Assigned to Folio	Phase	Property Owner	Total Assessment Unplatted Acreage	Total Assessment by Platted Folio	Planned Units by Folio Number			
							50'60'	61'-70'	Multi-Family	Villa
							\$ 28,329.76	\$ 33,894.54	\$ 15,176.66	\$ 20,235.55
10486322	0	1	Phase 1	HILLIARD LAWRENCE B & 20740 COPPERHEAD DR LEHIGH ACRES, FL 33936	\$ -	\$ 33,894.54		1		
10486321	0	1	Phase 1	GAGNON SUSAN & DAVID 20680 COPPERHEAD DR LEHIGH ACRES, FL 33936	\$ -	\$ 33,894.54		1		
10486320	0	1	Phase 1	HERNANDEZ NESTOR IVAN 20690 COPPERHEAD DR LEHIGH ACRES, FL 33936	\$ -	\$ 33,894.54		1		
10486319	0	1	Phase 1	LIN DANXIU 9061 SW 54TH PL FORT LAUDERDALE, FL 33328	\$ -	\$ 33,894.54		1		
10486318	0	1	Phase 1	WALTERS TODD & CARLA 15640 115TH AVE ORLAND PARK, IL 60467	\$ -	\$ 33,894.54		1		
10486317	0	1	Phase 1	VASUDEVAN CHITTIBABU TR 23172 SANABRIA LOOP BONITA SPRINGS, FL 34135	\$ -	\$ 33,894.54		1		
10486316	0	1	Phase 1	RETAMAR JOSE LUIS & 20701 COPPERHEAD DR LEHIGH ACRES, FL 33936	\$ -	\$ 33,894.54		1		
10486315	0	1	Phase 1	ROBINSON MICHAEL & ESTHER 20751 COPPERHEAD DR LEHIGH ACRES, FL 33936	\$ -	\$ 33,894.54		1		
10486314	0	1	Phase 1	RUSSOM ANDREA MARTINEZ & 20761 COPPERHEAD DR LEHIGH ACRES, FL 33936	\$ -	\$ 33,894.54		1		
10486313	0	1	Phase 1	VANDEMAR RICHARD J 20710 COPPERHEAD DR LEHIGH ACRES, FL 33936	\$ -	\$ 33,894.54		1		
10486312	0	1	Phase 1	PEREZ DANIEL & 20730 COPPERHEAD DR LEHIGH ACRES, FL 33936	\$ -	\$ 33,894.54		1		
10486281	0	1	Phase 1	LEUNG YU WING & WING SHEUNG 11564 NW 6TH PL CORAL SPRINGS, FL 33071	\$ -	\$ 33,894.54		1		
10486280	0	1	Phase 1	REYES LINA MARIA 20721 COPPERHEAD DR LEHIGH ACRES, FL 33936	\$ -	\$ 33,894.54		1		

**Ibis Landing Community Development District
Exhibit V - Assessment Roll**

Folio #	Unplatted Acreage	Platted Unit Assigned to Folio	Phase	Property Owner	Total Assessment Unplatted Acreage	Total Assessment by Platted Folio	Planned Units by Folio Number			
							50'60'	61'-70'	Multi-Family	Villa
							\$ 28,329.76	\$ 33,894.54	\$ 15,176.66	\$ 20,235.55
				WALDROP LARRY M & DIANE S TR 519 WOODMERE CROSSING SAINT CHARLES, MO 63303	\$ -	\$ 33,894.54		1		
10486279	0	1	Phase 1	YAN ALBERT MAN TAT & 8571 GASSNER WAY LEHIGH ACRES, FL 33972	\$ -	\$ 33,894.54		1		
10486278	0	1	Phase 1	HAI SLIP KYLIE MCKENZIE & 20811 COPPERHEAD DR LEHIGH ACRES, FL 33936	\$ -	\$ 33,894.54		1		
10486277	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 5505 BLUE LAGOON DR MIAMI, FL 33126	\$ -	\$ 33,894.54		1		
10486276	0	1	Phase 1	JC-HS MHP II POOL 01 LP 4 STAR POINT #204 STAMFORD, CT 06902	\$ -	\$ 33,894.54		1		
10486275	0	1	Phase 1	LATVALA JOHN ROY & 20770 COPPERHEAD DR LEHIGH ACRES, FL 33936	\$ -	\$ 33,894.54		1		
10486274	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 33,894.54		1		
10486273	0	1	Phase 1	COX WINSOME & FRANK 20760 COPPERHEAD DR LEHIGH ACRES, FL 33936	\$ -	\$ 33,894.54		1		
10486272	0	1	Phase 1	SLATE NON NC NON WA PROPERTY O 10481 BEN C PRATT FORT MYERS, FL 33966	\$ -	\$ 33,894.54		1		
10486270	0	1	Phase 1	ALDARAWSHA MOHAMMAD 4204 WINDWARD DR SAINT JOSEPH, MO 64505	\$ -	\$ 33,894.54		1		
10486269	0	1	Phase 1	ZHUANG SHOUGANG & YAN YAN 18 N POND RD CHESHIRE, CT 06410	\$ -	\$ 33,894.54		1		
10486268	0	1	Phase 1	HARRISON BOBBY DEAN JR & 20780 COPPERHEAD DR LEHIGH ACRES, FL 33936	\$ -	\$ 33,894.54		1		
10486267	0	1	Phase 1	NUSBAUM MARK N & DIANE B 20851 COPPERHEAD DR LEHIGH ACRES, FL 33936	\$ -	\$ 33,894.54		1		
10486266	0	1	Phase 1		\$ -	\$ 33,894.54		1		

**Ibis Landing Community Development District
Exhibit V - Assessment Roll**

Folio #	Unplatted Acreage	Platted Unit Assigned to Folio	Phase	Property Owner	Total Assessment Unplatted Acreage	Total Assessment by Platted Folio	Planned Units by Folio Number			
							50'60'	61'-70'	Multi-Family	Villa
							\$ 28,329.76	\$ 33,894.54	\$ 15,176.66	\$ 20,235.55
10486236	0	1	Phase 1	LABEDZ RANDALL & MARGARET 9118 LEATHERWOOD LOOP LEHIGH ACRES, FL 33936	\$ -	\$ 20,235.55				1
10486234	0	1	Phase 1	DURAN ROJERIO ANTHONY III 9124 LEATHERWOOD LOOP LEHIGH ACRES, FL 33936	\$ -	\$ 20,235.55				1
10486233	0	1	Phase 1	MCDONOUGH DONALD EARL & 9126 LEATHERWOOD LOOP LEHIGH ACRES, FL 33936	\$ -	\$ 20,235.55				1
10522389	0	1	Phase 1	LOUDER RICHARD ANTHONY & 9157 LEATHERWOOD LOOP LEHIGH ACRES, FL 33936	\$ -	\$ 28,329.76	1			
10522387	0	1	Phase 1	SCIGLIANO JOHN ANTHONY JR & 9059 LEATHERWOOD LOOP LEHIGH ACRES, FL 33936	\$ -	\$ 20,235.55				1
10522386	0	1	Phase 1	PICHARDO MATILDE MERCEDES 9057 LEATHERWOOD LOOP LEHIGH ACRES, FL 33936	\$ -	\$ 20,235.55				1
10522385	0	1	Phase 1	MARSHALL NOLAN THOMAS 9053 LEATHERWOOD LOOP LEHIGH ACRES, FL 33936	\$ -	\$ 20,235.55				1
10486310	0	1	Phase 1	GREEN MICHAEL CHARLES & 9108 LEATHERWOOD LOOP LEHIGH ACRES, FL 33936	\$ -	\$ 20,235.55				1
10486308	0	1	Phase 1	GLASS RICHARD WILLARD 9106 LEATHERWOOD LOOP LEHIGH ACRES, FL 33936	\$ -	\$ 20,235.55				1
10486307	0	1	Phase 1	VISBAL GERMAN FERNANDO + 9156 LEATHERWOOD LOOP LEHIGH ACRES, FL 33936	\$ -	\$ 28,329.76	1			
10486306	0	1	Phase 1	SALAZAR BELMONTE JAVIER & 9154 LEATHERWOOD LOOP LEHIGH ACRES, FL 33936	\$ -	\$ 28,329.76	1			
10486305	0	1	Phase 1	VANN MOSHEH ABISHALOM + 9152 LEATHERWOOD LOOP LEHIGH ACRES, FL 33936	\$ -	\$ 28,329.76	1			
10486304	0	1	Phase 1	PUENTE DANIEL + 9150 LEATHERWOOD LOOP LEHIGH ACRES, FL 33936	\$ -	\$ 28,329.76	1			

**Ibis Landing Community Development District
Exhibit V - Assessment Roll**

Folio #	Unplatted Acreage	Platted Unit Assigned to Folio	Phase	Property Owner	Total Assessment Unplatted Acreage	Total Assessment by Platted Folio	Planned Units by Folio Number			
							50'60'	61'-70'	Multi-Family	Villa
							\$ 28,329.76	\$ 33,894.54	\$ 15,176.66	\$ 20,235.55
10486303	0	1	Phase 1	KIRCHOV CHRISTOPHER 9148 LEATHERWOOD LOOP LEHIGH ACRES, FL 33936	\$ -	\$ 28,329.76	1			
10486302	0	1	Phase 1	GOULD DUSTIN ROBERT 9146 LEATHERWOOD LOOP LEHIGH ACRES, FL 33936	\$ -	\$ 28,329.76	1			
10486301	0	1	Phase 1	CARDENAS BELKIS 9144 LEATHERWOOD LOOP LEHIGH ACRES, FL 33936	\$ -	\$ 28,329.76	1			
10486300	0	1	Phase 1	RENNIE DEREK SCOTT & 9142 LEATHERWOOD LOOP LEHIGH ACRES, FL 33936	\$ -	\$ 28,329.76	1			
10486296	0	1	Phase 1	GRANDE MADELINE PATRICIA 9102 LEATHERWOOD LOOP LEHIGH ACRES, FL 33936	\$ -	\$ 20,235.55				1
10486295	0	1	Phase 1	OTERO ROBERT NICO 9100 LEATHERWOOD LOOP LEHIGH ACRES, FL 33936	\$ -	\$ 20,235.55				1
10486294	0	1	Phase 1	WOODS TANEKA LASHON 9094 LEATHERWOOD LOOP LEHIGH ACRES, FL 33936	\$ -	\$ 20,235.55				1
10486293	0	1	Phase 1	CAFFREY DANIEL FRED & 9092 LEATHERWOOD LOOP LEHIGH ACRES, FL 33936	\$ -	\$ 20,235.55				1
10486292	0	1	Phase 1	LIKE DOUGLAS JAY 9088 LEATHERWOOD LOOP LEHIGH ACRES, FL 33936	\$ -	\$ 20,235.55				1
10486291	0	1	Phase 1	JONES DONALD LEE JR & FARIN 9086 LEATHERWOOD LOOP LEHIGH ACRES, FL 33936	\$ -	\$ 20,235.55				1
10486290	0	1	Phase 1	CHIUSANO JOHN P JR & 9082 LEATHERWOOD LOOP LEHIGH ACRES, FL 33936	\$ -	\$ 20,235.55				1
10486289	0	1	Phase 1	ARIAS ALEJANDRO 9080 LEATHERWOOD LOOP LEHIGH ACRES, FL 33936	\$ -	\$ 20,235.55				1
10486288	0	1	Phase 1	MURPHY MICHAEL & SHERRY 9076 LEATHERWOOD LOOP LEHIGH ACRES, FL 33936	\$ -	\$ 20,235.55				1

**Ibis Landing Community Development District
Exhibit V - Assessment Roll**

Folio #	Unplatted Acreage	Platted Unit Assigned to Folio	Phase	Property Owner	Total Assessment Unplatted Acreage	Total Assessment by Platted Folio	Planned Units by Folio Number			
							50'60'	61'-70'	Multi-Family	Villa
							\$ 28,329.76	\$ 33,894.54	\$ 15,176.66	\$ 20,235.55
10486287	0	1	Phase 1	PROULX ROBERT ALBERT 21400 SHERIDAN RUN ESTERO, FL 33928	\$ -	\$ 20,235.55				1
10486286	0	1	Phase 1	BUNCK JIMMY E & JUDITH A 9070 LEATHERWOOD LOOP LEHIGH ACRES, FL 33936	\$ -	\$ 20,235.55				1
10486285	0	1	Phase 1	LEMASTERS THOMAS H 9068 LEATHERWOOD LOOP LEHIGH ACRES, FL 33936	\$ -	\$ 20,235.55				1
10486263	0	1	Phase 1	LOWMAN MARLEENA 9112 LEATHERWOOD LOOP LEHIGH ACRES, FL 33936	\$ -	\$ 20,235.55				1
10486262	0	1	Phase 1	ODOARDI LUIS JAVIER & 9101 LEATHERWOOD LOOP LEHIGH ACRES, FL 33936	\$ -	\$ 20,235.55				1
10486261	0	1	Phase 1	STALNAKER GLORIA & 9128 LEATHERWOOD LOOP LEHIGH ACRES, FL 33936	\$ -	\$ 28,329.76	1			
10486260	0	1	Phase 1	YERKOVICH MATTHEW A 9139 LEATHERWOOD LOOP LEHIGH ACRES, FL 33936	\$ -	\$ 28,329.76	1			
10486259	0	1	Phase 1	LAD RASIKLAL HARGOVIND 9137 LEATHERWOOD LOOP LEHIGH ACRES, FL 33936	\$ -	\$ 28,329.76	1			
10486257	0	1	Phase 1	LOZANO MARISOL CUERVO 9141 LEATHERWOOD LOOP LEHIGH ACRES, FL 33936	\$ -	\$ 28,329.76	1			
10486251	0	1	Phase 1	PROULX ROBERT ALBERT 21400 SHERIDAN RUN ESTERO, FL 33928	\$ -	\$ 28,329.76	1			
10486250	0	1	Phase 1	MCGILVRAY DAVID JR & 605 SCRAGGY HILL RD PORT JEFFERSON, NY 11777	\$ -	\$ 20,235.55				1
10486249	0	1	Phase 1	CRAVER RYAN MATTHEW & 9099 LEATHERWOOD LOOP LEHIGH ACRES, FL 33936	\$ -	\$ 20,235.55				1
10486248	0	1	Phase 1	KAKUSCHKE AXEL GUNTHER JURGEN 9095 LEATHERWOOD LOOP LEHIGH ACRES, FL 33936	\$ -	\$ 20,235.55				1

**Ibis Landing Community Development District
Exhibit V - Assessment Roll**

Folio #	Unplatted Acreage	Platted Unit Assigned to Folio	Phase	Property Owner	Total Assessment Unplatted Acreage	Total Assessment by Platted Folio	Planned Units by Folio Number			
							50'60'	61'-70'	Multi-Family	Villa
							\$ 28,329.76	\$ 33,894.54	\$ 15,176.66	\$ 20,235.55
10486247	0	1	Phase 1	MARTINEZ LISSETTE & 10476 CANAL BROOK LN LEHIGH ACRES, FL 33936	\$ -	\$ 20,235.55				1
10486246	0	1	Phase 1	TRACEY DAVID P TR 9089 LEATHERWOOD LOOP LEHIGH ACRES, FL 33936	\$ -	\$ 20,235.55				1
10486245	0	1	Phase 1	CHOQUETTE JONATHAN MICHAEL 9087 LEATHERWOOD LOOP LEHIGH ACRES, FL 33936	\$ -	\$ 20,235.55				1
10486244	0	1	Phase 1	FOLAN ROBERT BRUCE 3902 CAT MINT ST TAMPA, FL 33619	\$ -	\$ 20,235.55				1
10486243	0	1	Phase 1	PROULX ROBERT ALBERT 21400 SHERIDAN RUN ESTERO, FL 33928	\$ -	\$ 20,235.55				1
10486242	0	1	Phase 1	ZAMMARELLI NICHOLAS C JR + 1804 OLD LOUISQUISSET PIKE LINCOLN, RI 02865	\$ -	\$ 20,235.55				1
10486241	0	1	Phase 1	DIPIETRA DANTE C JR & 4312 LAZYPBROOK CIR LIVERPOOL, NY 13088	\$ -	\$ 20,235.55				1
10486235	0	1	Phase 1	VAN ZANDT ANN FRANCES & 9120 LEATHERWOOD LOOP LEHIGH ACRES, FL 33936	\$ -	\$ 20,235.55				1
10631390	4.323	0	Phase 1 and 2	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ 881,565.95	\$ -				
10631389	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 15,176.66				1
10631388	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 15,176.66				1
10631387	0	1	Phase 1	SHEEHAN JOHN JOSEPH 18461 COPPERHEAD CT N #444 LEHIGH ACRES, FL 33936	\$ -	\$ 15,176.66				1
10631386	0	1	Phase 1	GAIDOMAVICIUS KESTUTIS & 18461 COPPERHEAD CT N #443 LEHIGH ACRES, FL 33936	\$ -	\$ 15,176.66				1

**Ibis Landing Community Development District
Exhibit V - Assessment Roll**

Folio #	Unplatted Acreage	Platted Unit Assigned to Folio	Phase	Property Owner	Total Assessment Unplatted Acreage	Total Assessment by Platted Folio	Planned Units by Folio Number			
							50'60'	61'-70'	Multi-Family	Villa
							\$ 28,329.76	\$ 33,894.54	\$ 15,176.66	\$ 20,235.55
10631385	0	1	Phase 1	LLOYD ANTOINETTE LOUISA 18461 COPPERHEAD CT N #442 LEHIGH ACRES, FL 33936	\$ -	\$ 15,176.66				1
10631384	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 15,176.66				1
10631383	0	1	Phase 1	TOROK KYLE REESE + 18461 COPPERHEAD CT N #438 LEHIGH ACRES, FL 33936	\$ -	\$ 15,176.66				1
10631382	0	1	Phase 1	KATORINCEK KEITH 18461 COPPERHEAD CT N #437 LEHIGH ACRES, FL 33936	\$ -	\$ 15,176.66				1
10631381	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 15,176.66				1
10631380	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 15,176.66				1
10631379	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 15,176.66				1
10631378	0	1	Phase 1	APPALUCCIO MERCEDES 4 SPRING ST #2 STANHOPE, NJ 07874	\$ -	\$ 15,176.66				1
10631377	0	1	Phase 1	1906 ANDY INC 18461 COPPERHEAD CT N #432 LEHIGH ACRES, FL 33936	\$ -	\$ 15,176.66				1
10631376	0	1	Phase 1	BOULOS KHALIL ELIAS + 5637 GRAND PL WILLOUGHBY, OH 44094	\$ -	\$ 15,176.66				1
10631375	0	1	Phase 1	KORCZYNSKI MARK 4985 BUSSENDORFER RD ORCHARD PARK, NY 14127	\$ -	\$ 15,176.66				1
10631374	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 15,176.66				1
10631373	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 15,176.66				1

**Ibis Landing Community Development District
Exhibit V - Assessment Roll**

Folio #	Unplatted Acreage	Platted Unit Assigned to Folio	Phase	Property Owner	Total Assessment Unplatted Acreage	Total Assessment by Platted Folio	Planned Units by Folio Number			
							50'60'	61'-70'	Multi-Family	Villa
							\$ 28,329.76	\$ 33,894.54	\$ 15,176.66	\$ 20,235.55
10631372	0	1	Phase 1	MORENO DAYLEN 3000 NW 31ST AVE MIAMI, FL 33142	\$ -	\$ 15,176.66				1
10631371	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 15,176.66				1
10631370	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 15,176.66				1
10631369	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 15,176.66				1
10631368	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 15,176.66				1
10631367	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 15,176.66				1
10631366	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 15,176.66				1
10631365	0	1	Phase 1	NOYES DEREK N 3572 FIRELAND 7 PORT COLBORNE, ON I3K 5V3 CANADA	\$ -	\$ 15,176.66				1
10631364	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 15,176.66				1
10631363	0	1	Phase 1	SODA GONZALEZ ANTONIO 8265 NW 41ST ST #109 DORAL, FL 33166	\$ -	\$ 15,176.66				1
10631362	0	1	Phase 1	PAGE CHRISTOPHER ANTHONY & 415799 10 LINE CLARKSBURH, ON N0H 1J0 CANADA	\$ -	\$ 15,176.66				1
10631361	0	1	Phase 1	HALBROOK LAVONNE LEE 18461 COPPERHEAD CT N #412 LEHIGH ACRES, FL 33936	\$ -	\$ 15,176.66				1
10631360	0	1	Phase 1	AQUABELLA DEVELOPMENT GROUP LLC 10481 6 MILE CYPRESS PKWY FORT MYERS, FL 33966	\$ -	\$ 15,176.66				1

**Ibis Landing Community Development District
Exhibit V - Assessment Roll**

Folio #	Unplatted Acreage	Platted Unit Assigned to Folio	Phase	Property Owner	Total Assessment Unplatted Acreage	Total Assessment by Platted Folio	Planned Units by Folio Number			
							50'60'	61'-70'	Multi-Family	Villa
TOTAL	58.36	264			\$ 11,900,018.74	\$ 6,999,981.26	\$ 28,329.76	\$ 33,894.54	\$ 15,176.66	\$ 20,235.55

Total Assessment - All Assessment Area	\$ 18,900,000.00
Total Assessment - Assigned to Platted Lots	\$ 6,999,981.26
Total Assessment - Assigned to Unplatted Acreage	\$ 11,900,018.74
Unplatted Acreage - Future Development	58.36
Unplatted Per Acre Assessment	\$ 203,924.58

RESOLUTION 2025-5

A RESOLUTION OF THE BOARD OF SUPERVISORS OF IBIS LANDING COMMUNITY DEVELOPMENT DISTRICT EXPRESSING ITS INTENT TO UTILIZE THE UNIFORM METHOD OF LEVYING, COLLECTING, AND ENFORCING NON- AD VALOREM ASSESSMENTS WHICH MAY BE LEVIED BY THE IBIS LANDING COMMUNITY DEVELOPMENT DISTRICT IN ACCORDANCE WITH SECTION 197.3632, *FLORIDA STATUTES*; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

RECITALS

WHEREAS, Ibis Landing Community Development District (“**District**”) was established pursuant to the provisions of Chapter 190, Florida Statutes, which authorizes the District to levy certain assessments which include benefit and maintenance assessments and further authorizes the District to levy special assessments pursuant to Chapter 170, Florida Statutes, for the acquisition, construction, or reconstruction of assessable improvements authorized by Chapter 190, Florida Statutes; and

WHEREAS, the above-referenced assessments are non-ad valorem in nature and, therefore, may be collected under the provisions of Section 197.3632, Florida Statutes, in which the State of Florida has provided a uniform method for the levying, collecting, and enforcing such non-ad valorem assessments; and

WHEREAS, pursuant to Section 197.3632, Florida Statutes, the District has caused notice of a public hearing to be advertised weekly in a newspaper of general circulation within Lee County, Florida for four (4) consecutive weeks prior to such hearing.

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

SECTION 1. The District upon conducting its public hearing as required by Section 197.3632, Florida Statutes, hereby expresses its intent to use the uniform method of collecting assessments imposed by the District as provided in Chapters 170 and 190, Florida Statutes, each of which are non-ad valorem assessments which may be collected annually pursuant to the provisions of Chapter 190, Florida Statutes, for the purpose of paying principal and interest on any and all of its indebtedness and for the purpose of paying the cost of operating and maintaining its assessable improvements. The legal description of the boundaries of the real property subject to a levy of assessments is attached and made a part of this Resolution as **Exhibit A**. The non-ad valorem assessments and the District’s use of the uniform method of collecting its non-ad valorem assessment(s) may continue in any given year when the Board of Supervisors determines that use of the uniform method for that year is in the best interests of the District.

SECTION 2. The District’s Secretary is authorized to provide the Property Appraiser and Tax Collector of Lee County, Florida and the Department of Revenue of the State of Florida with a copy of this Resolution and enter into any agreements with the Property Appraiser and/or Tax Collector necessary to carry out the provisions of this Resolution.

SECTION 3. SEVERABILITY. If any section or part of a section of this Resolution is declared invalid or unconstitutional, the validity, force and effect of any other section or part of a section of this Resolution shall not thereby be affected or impaired unless it clearly appears that such other section or part of a section of this Resolution is wholly or necessarily dependent upon the section or part of a section so held to be invalid or unconstitutional.

SECTION 4. CONFLICT. All resolutions or parts thereof in conflict herewith are, to the extent of such conflict, superseded and repealed.

SECTION 5. EFFECTIVE DATE. This Resolution shall become effective immediately upon adoption.

APPROVED AND ADOPTED by the Board of Supervisors of Ibis Landing Community Development District, Lee County, Florida, this 16th day of January, 2025.

ATTEST:

**IBIS LANDING COMMUNITY
DEVELOPMENT DISTRICT**

James P. Ward, Secretary

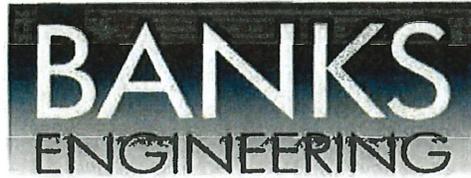
Scott Edwards, Chair

Exhibit A: Legal Description of Real Property Subject to a Levy of Assessments

Exhibit A

Legal Description of Real Property Subject to a Levy of Assessments

Exhibit "A"



Professional Engineers, Planners & Land Surveyors

DESCRIPTION
OF
A PARCEL OF LAND LYING IN
SECTION 6, TOWNSHIP 45 SOUTH, RANGE 27 EAST
LEE COUNTY, FLORIDA

(IBIS LANDING CDD BOUNDARY)

A PARCEL OF LAND SITUATED IN THE STATE OF FLORIDA, COUNTY OF LEE, LYING IN SECTION 6, TOWNSHIP 45 SOUTH, RANGE 27 EAST BEING THAT PART OF PARKWOOD V, A SUBDIVISION RECORDED IN PLAT BOOK 28 AT PAGES 104-105, INCLUSIVE LYING SOUTH OF 23RD STREET S.W. AS SHOWN IN OFFICIAL RECORDS BOOK 2837 AT PAGE 2738, ALL OF PARKWOOD VI, A SUBDIVISION RECORDED IN PLAT BOOK 28 AT PAGES 106-110, INCLUSIVE, ALL OF PARKWOOD VII, A SUBDIVISION RECORDED IN PLAT BOOK 28 AT PAGES 111-115, INCLUSIVE, AND A PORTION OF SECTION 6 AS DESCRIBED IN OFFICIAL RECORD BOOK 3016 AT PAGE 981, PUBLIC RECORDS OF LEE COUNTY AND FURTHER DESCRIBED AS FOLLOWS:

BEGINNING AT THE SOUTHWEST CORNER OF SAID SECTION 6: THENCE N89°11'42"E ALONG THE SOUTH LINE OF SAID SECTION 6 FOR 4041.72 FEET TO THE WESTERLY LINE OF "ADDITION TWO TO LEHIGH ACRES" AS RECORDED IN PLAT BOOK 18 AT PAGE 148, PUBLIC RECORDS OF LEE COUNTY, FLORIDA; THENCE N01°53'54"W ALONG THE WESTERLY LINE OF SAID "ADDITION TWO TO LEHIGH ACRES" AND THE WESTERLY LINE OF "ADDITION ONE TO LEHIGH ACRES" AS RECORDED IN PLAT BOOK 12 AT PAGE 137, PUBLIC RECORDS OF LEE COUNTY, FLORIDA FOR 3292.04 FEET TO THE SOUTH LINE OF THE NORTH ONE HALF (N ½) OF THE SOUTH ONE HALF (S ½) OF THE NORTHEAST ONE QUARTER (NE ¼) OF SAID SECTION 6; THENCE S89°19'10"W ALONG THE SOUTH LINE OF SAID FRACTION AND WESTERLY EXTENSION THEREOF FOR 1550.76 FEET TO THE EASTERLY RIGHT-OF-WAY LINE OF BETH STACEY BOULEVARD (106.00 FEET WIDE); THENCE CONTINUE S89°19'10"W FOR 106.01 FEET TO THE WESTERLY LINE OF SAID BETH STACEY BOULEVARD; THENCE N01°36'51"W ALONG THE WESTERLY LINE OF SAID BETH STACEY BOULEVARD FOR 61.80 FEET TO THE SOUTHERLY RIGHT-OF-WAY LINE OF THE EXTENSION OF 23RD STREET S.W. (80.00 FEET WIDE) AS RECORDED IN OFFICIAL RECORD BOOK 2837 AT PAGE 2738, PUBLIC RECORDS; THENCE S88°23'09"W ALONG SAID SOUTHERLY RIGHT-OF-WAY LINE FOR 600.00 FEET TO THE BEGINNING OF A CURVE CONCAVE TO THE SOUTHEAST HAVING A RADIUS OF 2060.00 FEET; THENCE SOUTHWESTERLY ALONG SAID CURVE AND SAID SOUTHERLY LINE THROUGH A CENTRAL ANGLE OF 23°53'56" FOR 859.26 FEET TO A POINT OF REVERSE CURVE CONCAVE TO THE NORTHWEST HAVING A RADIUS OF 2140.00 FEET; THENCE ALONG SAID CURVE AND SAID SOUTHERLY LINE THROUGH A CENTRAL ANGLE OF 22°31'11" FOR 841.11 FEET TO A POINT OF TANGENCY; THENCE S87°00'24"W ALONG SAID SOUTHERLY LINE FOR 88.88 FEET TO THE WEST LINE OF SAID SECTION 6; THENCE S01°02'32"E ALONG SAID WEST LINE FOR 2962.25 FEET TO THE POINT OF BEGINNING.

LESS AND EXCEPT:

LOT 3 AND 13, BLOCK 1, LOT 1 AND 11, BLOCK 2, LOT 5 AND 6, LOT 28 THROUGH 33, BLOCK 5, LOT 5 THROUGH 8, LOT 19 AND 20, LOT 25 THROUGH 29, BLOCK 6, COPPERHEAD PHASE 1, PLAT BOOK 77, PAGES 1-11, PUBLIC RECORDS OF LEE COUNTY, FLORIDA.

SHEET 1 OF 5

S:\Jobs\31xx\3142L\Surveying\Descriptions\3142L_CDD LEGAL.doc

SERVING SOUTHWEST FLORIDA FOR OVER 30 YEARS

www.banksengfla.com

10511 Six Mile Cypress Parkway, Fort Myers, Florida 33966

Phone: (239) 939-5490

Engineering License CA 8469 | Surveying License LB 6690

Exhibit A

LESS AND EXCEPT:

LOT 1 THROUGH 4, BLOCK 5 AND LOT 30, BLOCK 6, COPPERHEAD PHASE 1A, RECORDED AS INSTRUMENT NUMBER 2005000189144, PUBLIC RECORDS OF LEE COUNTY, FLORIDA.

CDD BOUNDARY CONTAINS 294.36 ACRES, MORE OR LESS.

BEARINGS ARE BASED ON STATE PLANE COORDINATE – FLORIDA WEST ZONE NORTH AMERICAN DATUM (N.A.D.) 1983-1990 ADJUSTMENT WITH THE WEST LINE OF SECTION 6 AS BEARING S 01°02'32" E.

DESCRIPTION PREPARED: 2-15-2024

Handwritten signature of Allen M. Vose II in black ink, featuring a stylized 'A' and 'V' and the number '11' at the end.

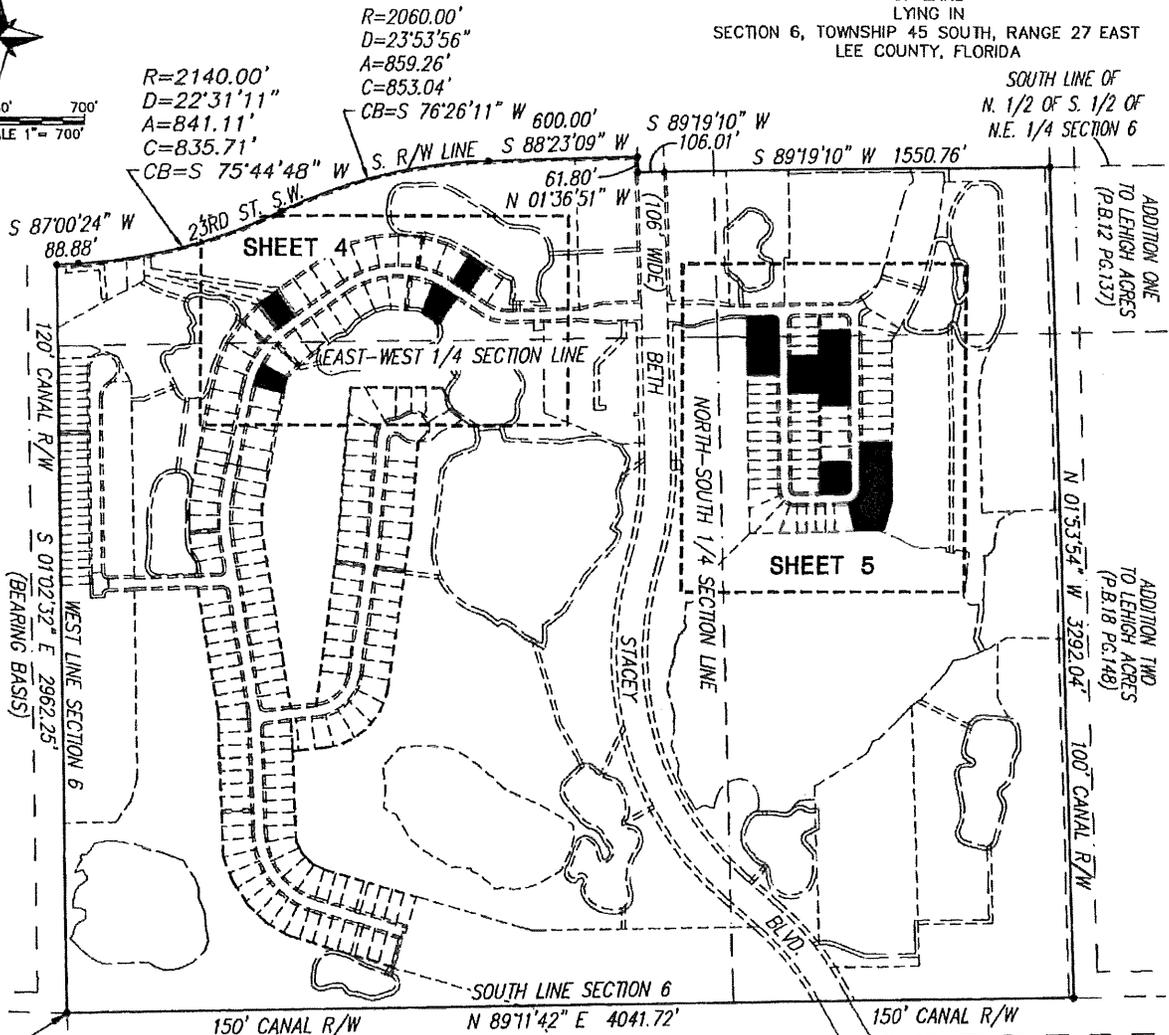
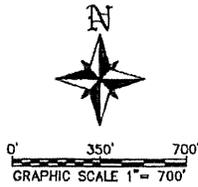
ALLEN M. VOSE II
PROFESSIONAL SURVEYOR AND MAPPER
FLORIDA CERTIFICATION NO. 7191
DATE SIGNED: 2-15-2024

SKETCH TO ACCOMPANY DESCRIPTION

OF A PARCEL
OF LAND
LYING IN

SECTION 6, TOWNSHIP 45 SOUTH, RANGE 27 EAST
LEE COUNTY, FLORIDA

SOUTH LINE OF
N. 1/2 OF S. 1/2 OF
N.E. 1/4 SECTION 6



POINT OF BEGINNING
SOUTHWEST CORNER
SECTION 6-45S-27E

NOTE:
SEE SHEET 4 OF 5 FOR LEGEND.
HATCHED AREAS INDICATE LESS AND
EXCEPT PARCELS.

NOTE: ALL LOTS, TRACTS, AND EASEMENTS SHOWN
HEREON, ARE A PART OF COPPERHEAD PHASE I,
RECORDED IN PLAT BOOK 77, PAGE 1 THROUGH 11,
PUBLIC RECORDS OF LEE COUNTY, FLORIDA,
UNLESS NOTED OTHERWISE.

NOTES:
SEE SHEET 1 AND 2 OF 5 FOR COMPLETE METES AND
BOUNDS DESCRIPTION.

BEARINGS ARE BASED ON STATE PLANE COORDINATE-FLORIDA
WEST ZONE NORTH AMERICAN DATUM (N.A.D.) 1983-1990
ADJUSTMENT WITH THE WEST LINE OF SECTION 6 AS BEARING
S 01°02'32" E.

PARCEL SUBJECT TO EASEMENTS, RIGHTS-OF-WAY,
RESTRICTIONS AND RESERVATIONS OF RECORD.

CDD BOUNDARY CONTAINS: 294.36 ACRES, MORE OR LESS.

*****THIS IS NOT A SURVEY*****

ALLEN M. VOSE III, P.S.M.
FLORIDA CERTIFICATION NO. 7191

PREPARED FEBRUARY 15, 2024

-THIS SKETCH OF DESCRIPTION IS NOT VALID WITHOUT THE
ORIGINAL SIGNATURE AND SEAL OF A FLORIDA LICENSED
SURVEYOR AND MAPPER.

**KEY
SHEET**

**BANKS
ENGINEERING**
Professional Engineers, Planners, & Land Surveyors
Serving The State Of Florida

10511 SIX MILE CYPRESS PARKWAY, SUITE 101
FT. MYERS, FLORIDA 33906
PHONE (239)939-3490 FAX (239)939-2523
ENGINEERING LICENSE # CA 8449
SURVEY LICENSE # LB 6990
WWW.BANKSENG.COM

SKETCH TO ACCOMPANY DESCRIPTION
IBIS LANDING CDD BOUNDARY
LEE COUNTY, FLORIDA

DATE	PROJECT	DRAWING	DESIGN	DRAWN	CHECKED	SCALE	SHEET	OF	FILE NO. (S-T-R)
02-15-24	3142L	CDD-BNDY-SK		DRB	AMV	1"=700'	3	5	6-45-27

SKETCH TO ACCOMPANY DESCRIPTION

OF A PARCEL
OF LAND
LYING IN

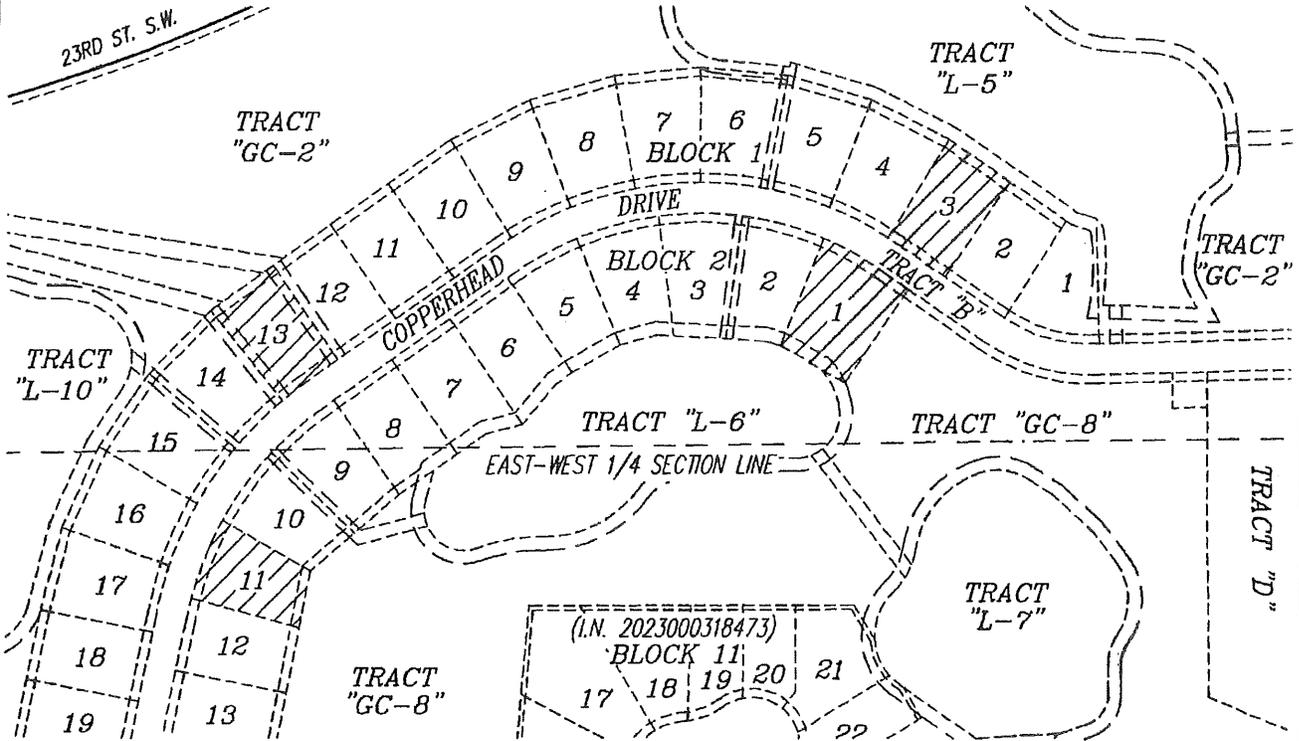
SECTION 6, TOWNSHIP 45 SOUTH, RANGE 27 EAST
LEE COUNTY, FLORIDA



0' 100' 200'
GRAPHIC SCALE 1" = 200'

NOTE:

HATCHED AREAS INDICATE LESS AND EXCEPT LOT 3 AND 13, BLOCK 1, LOT 1 AND 11, BLOCK 2, COPPERHEAD PHASE 1, PLAT BOOK 77, PAGES 1-11, PUBLIC RECORDS OF LEE COUNTY, FLORIDA.



LEGEND:

- PG. INDICATES PAGE
- D INDICATES DELTA
- R INDICATES RADIUS
- P.B. INDICATES PLAT BOOK
- A INDICATES ARC LENGTH
- R/W INDICATES RIGHT-OF-WAY
- CB INDICATES CHORD BEARING
- C INDICATES CHORD DISTANCE
- LB INDICATES LICENSED BUSINESS
- I.N. INDICATES INSTRUMENT NUMBER
- P.S.M. INDICATES PROFESSIONAL SURVEYOR AND MAPPER

NOTE: ALL LOTS, TRACTS, AND EASEMENTS SHOWN HEREON, ARE A PART OF COPPERHEAD PHASE 1, RECORDED IN PLAT BOOK 77, PAGE 1 THROUGH 11, PUBLIC RECORDS OF LEE COUNTY, FLORIDA, UNLESS NOTED OTHERWISE.

BANKS
ENGINEERING

Professional Engineers, Planners, & Land Surveyors
Serving The State Of Florida

10511 SIX MILE CYPRESS PARKWAY, SUITE 101
FT. MYERS, FLORIDA 33906
PHONE (239) 639-3490 FAX (239) 639-2523
ENGINEERING LICENSE # CA 6489
SURVEY LICENSE # LD 8690
WWW.BANKSENG.COM

SKETCH TO ACCOMPANY DESCRIPTION
IBIS LANDING CDD BOUNDARY
LEE COUNTY, FLORIDA

DATE	PROJECT	DRAWING	DESIGN	DRAWN	CHECKED	SCALE	SHEET	OF	FILE NO. (S-T-R)
02-15-24	3142L	CDD-BNDY-SK		DRB	AMV	1"=200'	4	5	6-45-27

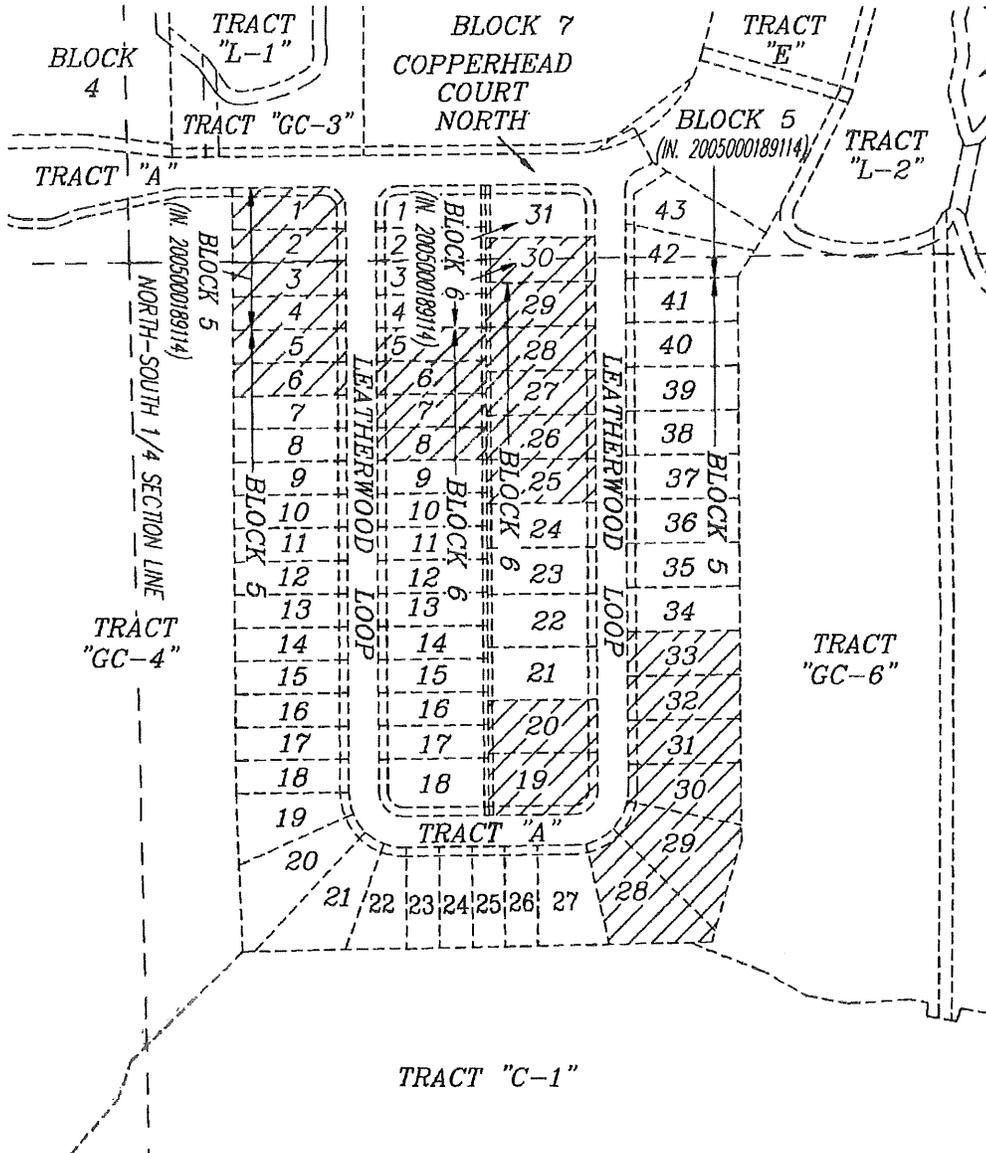
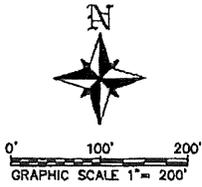
SKETCH TO ACCOMPANY DESCRIPTION

OF A PARCEL
OF LAND
LYING IN

SECTION 6, TOWNSHIP 45 SOUTH, RANGE 27 EAST
LEE COUNTY, FLORIDA

NOTE: ALL LOTS, TRACTS, AND EASEMENTS SHOWN
HEREON, ARE A PART OF COPPERHEAD PHASE 1,
RECORDED IN PLAT BOOK 77, PAGE 1 THROUGH 11,
PUBLIC RECORDS OF LEE COUNTY, FLORIDA,
UNLESS NOTED OTHERWISE.

NOTE:
SEE SHEET 4 OF 5 FOR LEGEND.



NOTE:
HATCHED AREAS INDICATE LESS AND EXCEPT LOT 5 AND 6, LOT 28 THROUGH 33, BLOCK 5,
LOT 5 THROUGH 8, LOT 19 AND 20, LOT 25 THROUGH 29, BLOCK 6, COPPERHEAD PHASE 1,
PLAT BOOK 77, PAGES 1-11, PUBLIC RECORDS OF LEE COUNTY, FLORIDA.

LOT 1 THROUGH 4, BLOCK 5 AND LOT 30, BLOCK 6, COPPERHEAD PHASE 1A, RECORDED AS
INSTRUMENT NUMBER 2005000189114, PUBLIC RECORDS OF LEE COUNTY, FLORIDA.

BANKS ENGINEERING

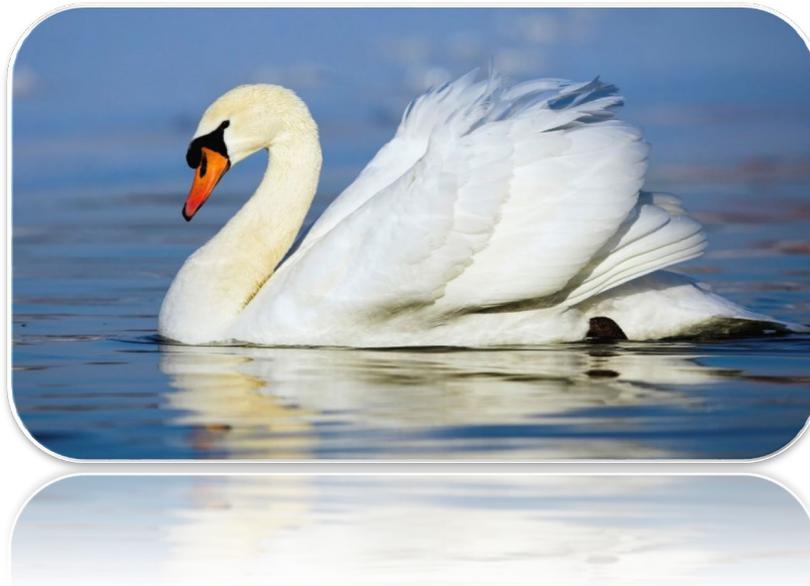
Professional Engineers, Planners, & Land Surveyors
Saving The State Of Florida

10511 SIX MILE CYPRESS PARKWAY, SUITE 101
FT. MYERS, FLORIDA 33906
PHONE (238)938-8490 FAX (238)939-2523
ENGINEERING LICENSE # CA 8489
SURVEY LICENSE # LD 8690
WWW.BANKSENG.COM

SKETCH TO ACCOMPANY DESCRIPTION
IBIS LANDING CDD BOUNDARY
LEE COUNTY, FLORIDA

DATE	PROJECT	DRAWING	DESIGN	DRAWN	CHECKED	SCALE	SHEET	OF	FILE NO. (S-T-R)
02-15-24	3142L	CDD-BNDY-SK		DRB	AMV	1"=200'	5	5	6-45-27

IBIS LANDING COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - NOVEMBER 2024

FISCAL YEAR 2025

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37TH STREET, FORT LAUDERDALE, FL 33308

T: 954-658-4900 E: JimWard@JPWardAssociates.com

JPWard and Associates, LLC

Community Development District Advisors

*Ibis Landing
Community Development District*

Table of Contents

<i>Balance Sheet – All Funds</i>	<i>1-2</i>
<i>Statement of Revenue, Expenditures and Changes in Fund Balance</i>	
<i>General Fund</i>	<i>3-4</i>

JPWard & Associates, LLC

2301 NORTHEAST 37 STREET
FORT LAUDERDALE,
FLORIDA 33308

**Ibis Landing
Community Development District
Balance Sheet
for the Period Ending November 30, 2024**

	Governmental Funds			
	General Fund	Account Groups		Totals (Memorandum Only)
		General Long Term Debt	General Fixed Assets	
Assets				
Cash and Investments				
General Fund - Invested Cash	\$ 35,480	\$ -	\$ -	\$ 35,480
Debt Service Fund				
Interest Account	-	-	-	-
Sinking Account	-	-	-	-
Reserve Account	-	-	-	-
Revenue Account	-	-	-	-
Capitalized Interest	-	-	-	-
Prepayment Account	-	-	-	-
Construction Account	-	-	-	-
Cost of Issuance Account	-	-	-	-
Due from Other Funds				
General Fund	-	-	-	-
Debt Service Fund(s)	-	-	-	-
Accounts Receivable	-	-	-	-
Assessments Receivable	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	-
Amount to be Provided by Debt Service Funds	-	-	-	-
Total Assets	<u>\$ 35,480</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 35,480</u>

**Ibis Landing
Community Development District
Balance Sheet
for the Period Ending November 30, 2024**

	Governmental Funds			Totals (Memorandum Only)
	General Fund	Account Groups		
		General Long Term Debt	General Fixed Assets	
Liabilities				
Accounts Payable & Payroll Liabilities	-	-	-	-
Due to Fiscal Agent	-	-	-	-
Due to Other Funds				
General Fund	-	-	-	-
Debt Service Fund(s)	-	-	-	-
Due to Developer	-	-	-	-
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Equity and Other Credits				
Investment in General Fixed Assets	-	-	-	-
Fund Balance				
Restricted				
Beginning: October 1, 2024 (Unaudited)	-	-	-	-
Results from Current Operations	-	-	-	-
Unassigned				
Beginning: October 1, 2024 (Unaudited)	20,686	-	-	20,686
Results from Current Operations	14,794	-	-	14,794
Total Fund Equity and Other Credits	<u>\$ 35,480</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 35,480</u>
Total Liabilities, Fund Equity and Other Credits	<u>\$ 35,480</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 35,480</u>

**Ibis Landing
Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2024**

Description	October	November	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources					
Carryforward	\$ -	\$ -	\$ -	\$ -	N/A
Interest					
Interest - General Checking	-	-	-	-	N/A
Special Assessment Revenue					
Special Assessments - On-Roll	-	-	-	-	N/A
Special Assessments - Off-Roll	-	-	-	-	N/A
Developer Contribution	27,969	-	27,969	111,875	25%
Total Revenue and Other Sources:	\$ 27,969	\$ -	\$ 27,969	\$ 111,875	25%
Expenditures and Other Uses					
Legislative					
Board of Supervisor's Fees	-	-	-	-	N/A
Executive					
Professional Management	3,333	3,333	6,667	40,000	17%
Financial and Administrative					
Audit Services	-	-	-	4,500	0%
Accounting Services	667	667	1,333	16,000	8%
Assessment Roll Preparation	-	-	-	-	N/A
Arbitrage Rebate Services	-	-	-	500	0%
Other Contractual Services					
Legal Advertising	-	-	-	3,500	0%
Trustee Services	-	-	-	6,000	0%
Dissemination Agent Services	-	-	-	2,000	0%
Property Appraiser Fees	-	-	-	-	N/A
Bank Service Fees	-	-	-	350	0%
Travel and Per Diem	-	-	-	-	N/A

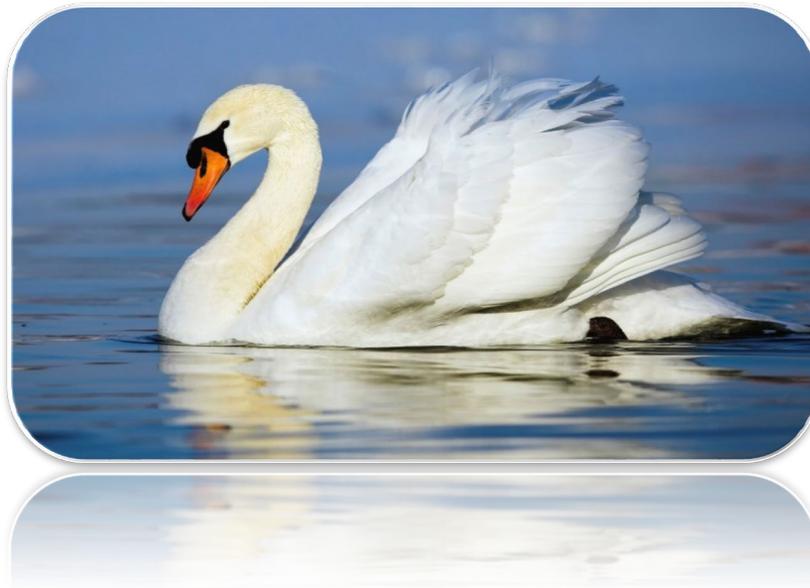
Prepared by:

JPWARD and Associates, LLC

**Ibis Landing
Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2024**

Description	October	November	Year to Date	Total Annual Budget	% of Budget
Communications & Freight Services					
Postage, Freight & Messenger	-	-	-	750	0%
Insurance	5,000	-	5,000	6,000	83%
Printing & Binding	-	-	-	500	0%
Website Development	-	-	-	1,600	0%
Subscription & Memberships	-	175	175	175	100%
Legal Services					
Legal - General Counsel	-	-	-	15,000	0%
Legal - Validation	-	-	-	-	N/A
Legal - Boundary Amendment	-	-	-	-	N/A
Other General Government Services					
Engineering Services	-	-	-	15,000	0%
Contingencies	-	-	-	-	N/A
Capital Outlay	-	-	-	-	N/A
Other Fees and Charges					
Discounts/Collection Fees	-	-	-	-	N/A
Sub-Total:	9,000	4,175	13,175	111,875	12%
Total Expenditures and Other Uses:					
	\$ 9,000	\$ 4,175	\$ 13,175	\$ 111,875	12%
Net Increase/ (Decrease) in Fund Balance	18,969	(4,175)	14,794	-	
Fund Balance - Beginning	20,686	39,655	20,686	-	
Fund Balance - Ending	\$ 39,655	\$ 35,480	\$ 35,480	\$ -	

IBIS LANDING COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - DECEMBER 2024

FISCAL YEAR 2025

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37TH STREET, FORT LAUDERDALE, FL 33308

T: 954-658-4900 E: JimWard@JPWardAssociates.com

JPWard and Associates, LLC

Community Development District Advisors

*Ibis Landing
Community Development District*

Table of Contents

<i>Balance Sheet – All Funds</i>	<i>1-2</i>
<i>Statement of Revenue, Expenditures and Changes in Fund Balance</i>	
<i> General Fund</i>	<i>3-4</i>

JPWard & Associates, LLC

2301 NORTHEAST 37 STREET
FORT LAUDERDALE,
FLORIDA 33308

**Ibis Landing
Community Development District
Balance Sheet
for the Period Ending December 31, 2024**

Governmental Funds				
	General Fund	Account Groups		Totals (Memorandum Only)
		General Long Term Debt	General Fixed Assets	
Assets				
Cash and Investments				
General Fund - Invested Cash	\$ 31,480	\$ -	\$ -	\$ 31,480
Debt Service Fund				
Interest Account	-	-	-	-
Sinking Account	-	-	-	-
Reserve Account	-	-	-	-
Revenue Account	-	-	-	-
Capitalized Interest	-	-	-	-
Prepayment Account	-	-	-	-
Construction Account	-	-	-	-
Cost of Issuance Account	-	-	-	-
Due from Other Funds				
General Fund	-	-	-	-
Debt Service Fund(s)	-	-	-	-
Accounts Receivable	-	-	-	-
Assessments Receivable	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	-
Amount to be Provided by Debt Service Funds	-	-	-	-
Total Assets	\$ 31,480	\$ -	\$ -	\$ 31,480

**Ibis Landing
Community Development District
Balance Sheet
for the Period Ending December 31, 2024**

	Governmental Funds			Totals (Memorandum Only)
	General Fund	Account Groups		
		General Long Term Debt	General Fixed Assets	
Liabilities				
Accounts Payable & Payroll Liabilities	-	-	-	-
Due to Fiscal Agent	-	-	-	-
Due to Other Funds				
General Fund	-	-	-	-
Debt Service Fund(s)	-	-	-	-
Due to Developer	-	-	-	-
Total Liabilities	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
Fund Equity and Other Credits				
Investment in General Fixed Assets	-	-	-	-
Fund Balance				
Restricted				
Beginning: October 1, 2024 (Unaudited)	-	-	-	-
Results from Current Operations	-	-	-	-
Unassigned				
Beginning: October 1, 2024 (Unaudited)	20,686	-	-	20,686
Results from Current Operations	10,794	-	-	10,794
Total Fund Equity and Other Credits	<u><u>\$ 31,480</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 31,480</u></u>
Total Liabilities, Fund Equity and Other Credits	<u><u>\$ 31,480</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 31,480</u></u>

**Ibis Landing
Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through December 31, 2024**

Description	October	November	December	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources						
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest						
Interest - General Checking	-	-	-	-	-	N/A
Special Assessment Revenue						
Special Assessments - On-Roll	-	-	-	-	-	N/A
Special Assessments - Off-Roll	-	-	-	-	-	N/A
Developer Contribution	27,969	-	-	27,969	111,875	25%
Total Revenue and Other Sources:	\$ 27,969	\$ -	\$ -	\$ 27,969	\$ 111,875	25%
Expenditures and Other Uses						
Legislative						
Board of Supervisor's Fees	-	-	-	-	-	N/A
Executive						
Professional Management	3,333	3,333	3,333	10,000	40,000	25%
Financial and Administrative						
Audit Services	-	-	-	-	4,500	0%
Accounting Services	667	667	667	2,000	16,000	13%
Assessment Roll Preparation	-	-	-	-	-	N/A
Arbitrage Rebate Services	-	-	-	-	500	0%
Other Contractual Services						
Legal Advertising	-	-	-	-	3,500	0%
Trustee Services	-	-	-	-	6,000	0%
Dissemination Agent Services	-	-	-	-	2,000	0%
Property Appraiser Fees	-	-	-	-	-	N/A
Bank Service Fees	-	-	-	-	350	0%
Travel and Per Diem	-	-	-	-	-	N/A

Prepared by:

JPWARD and Associates, LLC

**Ibis Landing
Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through December 31, 2024**

Description	October	November	December	Year to Date	Total Annual Budget	% of Budget
Communications & Freight Services						
Postage, Freight & Messenger	-	-	-	-	750	0%
Insurance	5,000	-	-	5,000	6,000	83%
Printing & Binding	-	-	-	-	500	0%
Website Development	-	-	-	-	1,600	0%
Subscription & Memberships	-	175	-	175	175	100%
Legal Services						
Legal - General Counsel	-	-	-	-	15,000	0%
Legal - Validation	-	-	-	-	-	N/A
Legal - Boundary Amendment	-	-	-	-	-	N/A
Other General Government Services						
Engineering Services	-	-	-	-	15,000	0%
Contingencies	-	-	-	-	-	N/A
Capital Outlay	-	-	-	-	-	N/A
Other Fees and Charges						
Discounts/Collection Fees	-	-	-	-	-	N/A
Sub-Total:	9,000	4,175	4,000	17,175	111,875	15%
<hr/>						
Total Expenditures and Other Uses:	\$ 9,000	\$ 4,175	\$ 4,000	\$ 17,175	\$ 111,875	15%
<hr/>						
Net Increase/ (Decrease) in Fund Balance	18,969	(4,175)	(4,000)	10,794	-	
Fund Balance - Beginning	20,686	39,655	35,480	20,686	-	
Fund Balance - Ending	\$ 39,655	\$ 35,480	\$ 31,480	\$ 31,480	\$ -	