

Ibis Landing

Community Development District

Financial Statements
January 31, 2026

JPWard and Associates, LLC

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Fort Lauderdale, Florida 33308

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Ibis Landing Community Development District

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**Ibis Landing
Community Development District
Balance Sheet
for the Period Ending January 31, 2026**

	Governmental Funds						Totals (Memorandum Only)
	General Fund	Debt Service Funds	Capital Project Fund		Account Groups		
		Series 2025	Series 2025	General Long Term Debt	General Fixed Assets		
Assets							
Cash and Investments							
General Fund - Invested Cash	\$ 93,771	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 93,771
Debt Service Fund							
Interest Account	-	4,688	-	-	-	-	4,688
Reserve Account	-	367,467	-	-	-	-	367,467
Revenue Account	-	664,070	-	-	-	-	664,070
Construction Account	-	-	4,766,739	-	-	-	4,766,739
Accounts Receivable	-	-	-	-	-	-	-
Due from Other Funds							
General Fund	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-
Unamortized Prem/Discount on Bonds Payable	-	-	60,642	-	-	-	60,642
Amount Available in Debt Service Funds	-	-	-	1,036,225	-	-	1,036,225
Amount to be Provided by Debt Service Funds	-	-	-	9,453,775	-	-	9,453,775
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	4,778,708	-	4,778,708
Total Assets	\$ 93,771	\$ 1,036,225	\$ 4,827,380	\$ 10,490,000	\$ 4,778,708	\$ -	\$ 21,226,084

**Ibis Landing
Community Development District
Balance Sheet
for the Period Ending January 31, 2026**

	Governmental Funds						Totals (Memorandum Only)	
	General Fund	Debt Service Funds		Capital Project Fund		Account Groups		
		Series 2025	Series 2025	Series 2025	Series 2025	General Long Term Debt		General Fixed Assets
Liabilities								
Accounts Payable	-	-	-	-	-	-	-	
Due to Other Funds								
General Fund	-	-	-	-	-	-	-	
Debt Service Fund(s)	-	-	-	-	-	-	-	
Due to Developer	17,953	-	-	-	-	-	17,953	
Bonds Payable								
Current Portion (Due within 12 months)								
Series 2025	-	-	-	-	150,000	-	150,000	
Long Term								
Series 2025	-	-	-	-	10,340,000	-	10,340,000	
Total Liabilities	<u>\$ 17,953</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,490,000</u>	<u>\$ -</u>	<u>\$ 10,507,953</u>	
Fund Equity and Other Credits								
Investment in General Fixed Assets	-	-	-	-	-	4,778,708	4,778,708	
Fund Balance								
Restricted								
Beginning: October 1, 2025 (Unaudited)	-	623,954	9,496,408	-	-	-	10,120,363	
Results from Current Operations	-	412,271	(4,669,028)	-	-	-	(4,256,757)	
Unassigned								
Beginning: October 1, 2025 (Unaudited)	-	-	-	-	-	-	-	
Results from Current Operations	75,817	-	-	-	-	-	75,817	
Total Fund Equity and Other Credits	<u>\$ 75,817</u>	<u>\$ 1,036,225</u>	<u>\$ 4,827,380</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,778,708</u>	<u>\$ 10,718,131</u>	
Total Liabilities, Fund Equity and Other Credits	<u>\$ 93,771</u>	<u>\$ 1,036,225</u>	<u>\$ 4,827,380</u>	<u>\$ 10,490,000</u>	<u>\$ 4,778,708</u>	<u>\$ -</u>	<u>\$ 21,226,084</u>	

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

Description	January	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Special Assessment Revenue				
Special Assessments - On-Roll	2,915	121,535	145,579	83%
Other Fees and Charges				
Discounts/Collection Fees	-	-	(10,958)	0%
Total Revenue and Other Sources:	\$ 2,915	\$ 121,535	\$ 145,579	83%
Expenditures and Other Uses				
Executive				
Professional Management	3,917	15,667	47,000	33%
Financial and Administrative				
Audit Services	4,700	4,700	4,500	104%
Accounting Services	1,500	6,000	18,000	33%
Assessment Roll Preparation	1,500	6,000	18,000	33%
Arbitrage Rebate Services	-	-	500	0%
Other Contractual Services				
Legal Advertising	-	-	7,500	0%
Trustee Services	-	-	4,246	0%
Dissemination Agent Services	-	-	3,500	0%
Property Appraiser Fees	-	470	-	0%
Bank Service Fees	-	-	250	0%
Communications & Freight Services				
Postage, Freight & Messenger	-	-	300	0%
Website Development	-	-	2,400	0%
Insurance	-	5,800	5,700	102%
Printing & Binding	-	-	500	0%
Subscription & Memberships	-	175	175	100%
Legal Services				
Legal - General Counsel	-	1,484	15,000	10%
Legal - Validation	-	-	3,000	0%
Legal - Series 2025 Bonds	-	5,422	-	100%
Other General Government Services				
Engineering Services	-	-	4,050	0%
Total Expenditures and Other Uses:	\$ 11,617	\$ 45,718	\$ 134,621	34%
Net Increase/ (Decrease) in Fund Balance	(8,702)	75,817	-	
Fund Balance - Beginning	84,519	-	-	
Fund Balance - Ending	\$ 75,817	\$ 75,817	\$ -	

Prepared by:

JPWARD and Associates, LLC

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

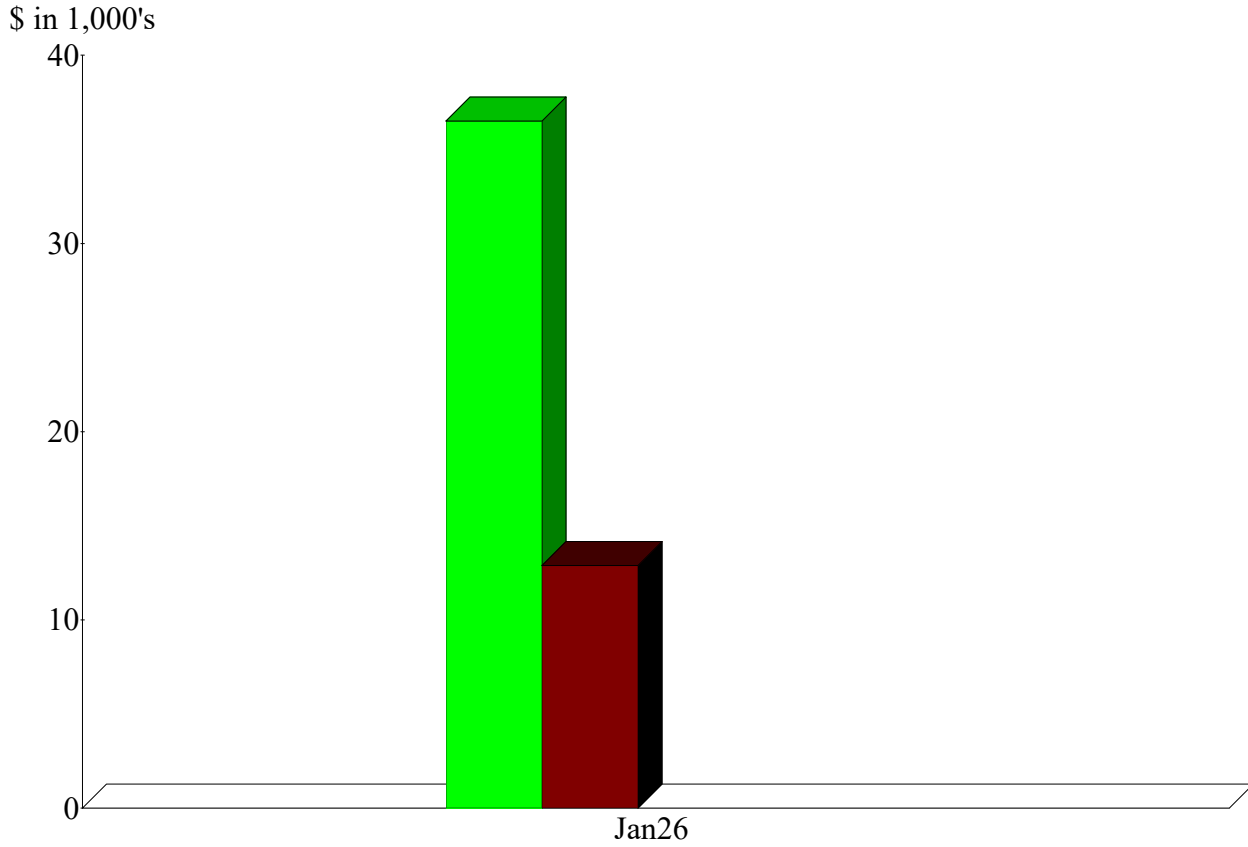
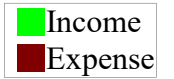
Description	January	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Interest Account	372	2,903	-	0%
Revenue Account	480	494	-	0%
Reserve Account	1,116	4,731	-	0%
Special Assessments - Prepayments				
Special Assessments - On Roll	15,916	663,576	786,456	84%
Other Fees and Charges				
Discounts for Early Payment	-	-	(51,450)	0%
Intragovernmental Transfer In	153	153	-	0%
Total Revenue and Other Sources:	\$ 18,037	\$ 671,857	\$ 735,006	91%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2025	-	-	150,000	0%
Principal Debt Service - Early Redemptions				
Series 2025	-	-	-	0%
Interest Expense				
Series 2025	-	254,855	547,046	47%
Intragovernmental Transfer Out	1,116	4,731	-	0%
Total Expenditures and Other Uses:	\$ 1,116	\$ 259,587	\$ 697,046	0%
Net Increase/ (Decrease) in Fund Balance	16,921	412,271	37,960	
Fund Balance - Beginning	1,019,304	623,954	623,954	
Fund Balance - Ending	\$ 1,036,225	\$ 1,036,225	\$ 661,914	

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

Description	January	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Construction Account	14,433	105,100	-	0%
Cost of Issuance	-	1	-	0%
Operating Transfers In (From Other Funds)	1,116	4,731	-	0%
Total Revenue and Other Sources:	\$ 15,549	\$ 109,833	\$ -	0%
Expenditures and Other Uses				
Capital Outlay				
Water-Sewer Combination	-	4,778,708	-	0%
Operating Transfers Out (To Other Funds)	153	153	-	0%
Total Expenditures and Other Uses:	\$ 153	\$ 4,778,861	\$ -	0%
Net Increase/ (Decrease) in Fund Balance	15,396	(4,669,028)	-	
Fund Balance - Beginning	4,811,984	9,496,408	-	
Fund Balance - Ending	\$ 4,827,380	\$ 4,827,380	\$ -	

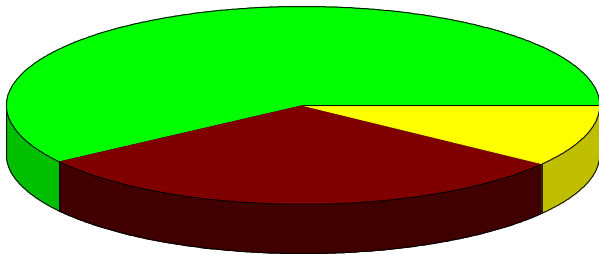
Ibis Landing Community Development District

Income and Expense by Month
January 2026



Expense Summary
January 2026

5130000 · Financial and Administrative	59.76%
5120000 · Executive	30.39
5810000 · Interfund Transfer Out	9.85
Total	\$12,885.95



By Account