

Ibis Landing

Community Development District

Financial Statements
April 30, 2026

PFM Management Services LLC
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Ibis Landing Community Development District

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**Ibis Landing Community Development District
Balance Sheet
Through April 30, 2026**

	Governmental Funds			Account Groups		Totals (Memorandum Only)
	General Fund	Debt Service Fund	Capital Project Fund	General Long Term Debt	General Fixed Assets	
		Series 2025	Series 2025			
Assets						
Cash and Investments						
General Fund						
Trust Checking Account	\$ 79,314	\$ -	\$ -	\$ -	\$ -	\$ 79,314
Debt Service Fund						
Interest Account	-	4,728	-	-	-	4,728
Reserve Account	-	367,467	-	-	-	367,467
Revenue Account	-	695,475	-	-	-	695,475
Construction Account	-	-	4,811,120	-	-	4,811,120
Accounts Receivable	-	-	-	-	-	-
Due from Other Funds						
General Fund	-	7,017	-	-	-	7,017
Debt Service Fund(s)	-	-	-	-	-	-
Unamortized Prem/Discount on Bonds Payable	-	-	60,642	-	-	60,642
Amount Available in Debt Service Funds	-	-	-	1,074,688	-	1,074,688
Amount to be Provided by Debt Service Funds	-	-	-	9,415,312	-	9,415,312
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	4,778,708	4,778,708
Total Assets	\$ 79,314	\$ 1,074,688	\$ 4,871,762	\$ 10,490,000	\$ 4,778,708	\$ 21,294,472

Ibis Landing Community Development District
Balance Sheet
Through April 30, 2026

	Governmental Funds			Account Groups		Totals (Memorandum Only)
	General Fund	Debt Service Fund	Capital Project Fund	General Long Term Debt	General Fixed Assets	
		Series 2025	Series 2025			
Liabilities						
Accounts Payable	-	-	-	-	-	-
Due to Other Funds						
General Fund	-	-	-	-	-	-
Debt Service Fund(s)	7,017	-	-	-	-	7,017
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	\$ 24,970	\$ -	\$ -	\$ 10,490,000	\$ -	\$ 10,514,970
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	-	450,733	(4,624,647)	-	-	(4,173,913)
Unassigned						
Beginning: October 1, 2025 (Unaudited)	-	-	-	-	-	-
Results from Current Operations	54,344	-	-	-	-	54,344
Total Fund Equity and Other Credits	\$ 54,344	\$ 1,074,688	\$ 4,871,762	\$ -	\$ 4,778,708	\$ 10,779,502
Total Liabilities, Fund Equity and Other Credits	\$ 79,314	\$ 1,074,688	\$ 4,871,762	\$ 10,490,000	\$ 4,778,708	\$ 21,294,472

Ibis Landing Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2026

Description	April	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Special Assessment Revenue				
Special Assessments - On-Roll	1,285	127,515	145,579	88%
Other Fees and Charges				
Discounts/Collection Fees	-	-	(10,958)	0%
Total Revenue and Other Sources	\$ 1,285	\$ 127,515	\$ 145,579	88%
Expenditures and Other Uses				
Executive				
Professional Management	3,917	27,417	47,000	58%
Financial and Administrative				
Audit Services	-	4,700	4,500	104%
Accounting Services	1,500	10,500	18,000	58%
Assessment Roll Preparation	1,500	10,500	18,000	58%
Arbitrage Rebate Services	-	-	500	0%
Other Contractual Services				
Legal Advertising	1,462	1,724	7,500	23%
Trustee Services	-	-	4,246	0%
Dissemination Agent Services	-	-	3,500	0%
Property Appraiser Fees	-	470	-	0%
Bank Service Fees	-	-	250	0%
Communications & Freight Services				
Postage, Freight & Messenger	-	246	300	82%
Website Development	-	1,200	2,400	50%
Insurance				
	-	5,800	5,700	102%
Printing & Binding				
	-	774	500	155%
Subscription & Memberships				
	-	175	175	100%
Legal Services				
Legal - General Counsel	68	2,787	15,000	19%
Legal - Validation	-	-	3,000	0%
Legal - Series 2025 Bonds	-	6,879	-	100%
Other General Government Services				
Engineering Services	-	-	4,050	0%
Total Expenditures and Other Uses	\$ 8,447	\$ 73,171	\$ 134,621	54%
Net Increase/ (Decrease) in Fund Balance	(7,162)	54,344	-	
Fund Balance - Beginning	61,506	-	-	
Fund Balance - Ending	\$ 54,344	\$ 54,344	\$ -	

Prepared by:

PFM Management Services LLC

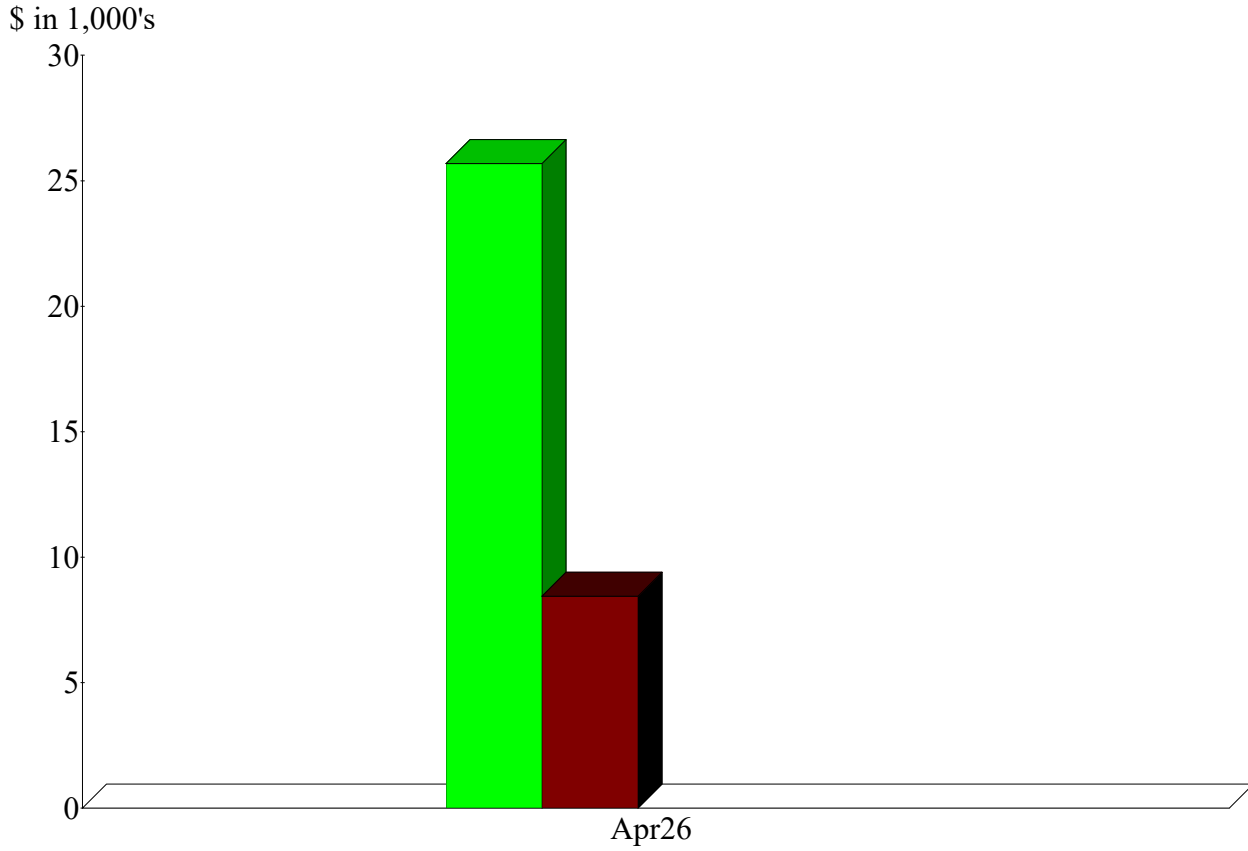
Ibis Landing Community Development District
Debt Service Fund - Series 2025
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2026

Description	April	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Interest Account	14	2,943	-	0%
Reserve Account	1,091	7,900	-	0%
Revenue Account	2,035	6,267	-	0%
Special Assessments - Prepayments				
Special Assessments - On Roll	7,017	696,226	786,456	89%
Other Fees and Charges				
Discounts for Early Payment	-	-	(51,450)	0%
Intragovernmental Transfer In	-	153	-	0%
Total Revenue and Other Sources	\$ 10,157	\$ 713,488	\$ 735,006	97%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2025	-	-	150,000	0%
Interest Expense				
Series 2025	-	254,855	547,046	47%
Intragovernmental Transfer Out	1,091	7,900	-	0%
Total Expenditures and Other Uses	1,091	\$ 262,755	\$ 697,046	0%
Net Increase/ (Decrease) in Fund Balance	9,066	450,733	37,960	
Fund Balance - Beginning	1,065,622	623,954	623,954	
Fund Balance - Ending	\$ 1,074,688	\$ 1,074,688	\$ 661,914	

Ibis Landing Community Development District
Capital Project Fund - Series 2025
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2026

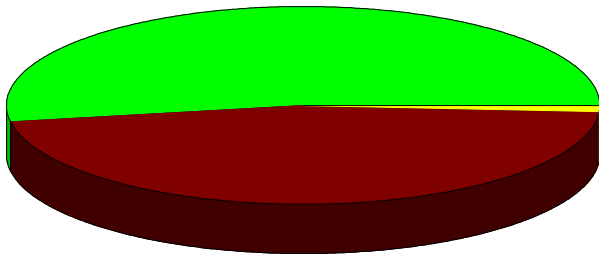
Description	April	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Construction Account	14,238	146,313	-	0%
Cost of Issuance	-	2	-	0%
Operating Transfers In (From Other Funds)	<u>1,091</u>	<u>7,900</u>	-	0%
Total Revenue and Other Sources	<u>\$ 15,329</u>	<u>\$ 154,214</u>	<u>\$ -</u>	<u>0%</u>
Expenditures and Other Uses				
Capital Outlay				
Water-Sewer Combination	-	4,778,708	-	0%
Operating Transfers Out (To Other Funds)	-	153	-	0%
Total Expenditures and Other Uses	<u>\$ -</u>	<u>\$ 4,778,861</u>	<u>\$ -</u>	<u>0%</u>
Net Increase/ (Decrease) in Fund Balance	15,329	(4,624,647)	-	
Fund Balance - Beginning	4,856,432	9,496,408	-	
Fund Balance - Ending	<u>\$ 4,871,762</u>	<u>\$ 4,871,762</u>	<u>\$ -</u>	

Income and Expense by Month
April 2026



Expense Summary
April 2026

5130000 · Financial and Administrative	52.83%
5120000 · Executive	46.37
5140000 · Legal Services	0.81
Total	\$8,446.83



By Account