

# **IBIS LANDING COMMUNITY DEVELOPMENT DISTRICT**

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## **FINANCIAL STATEMENTS - MAY 2025**

FISCAL YEAR 2025

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**PREPARED BY:**

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37<sup>TH</sup> STREET, FORT LAUDERDALE, FL 33308

T: 954-658-4900 E: [JimWard@JPWardAssociates.com](mailto:JimWard@JPWardAssociates.com)

*Ibis Landing  
Community Development District*

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*JPWard & Associates, LLC*

2301 NORTHEAST 37 STREET  
FORT LAUDERDALE,  
FLORIDA 33308

**Ibis Landing  
Community Development District  
Balance Sheet  
for the Period Ending May 31, 2025**

Governmental Funds					
	General Fund	Account Groups		Totals (Memorandum Only)	
		General Long Term Debt	General Fixed Assets		
Assets					
Cash and Investments					
General Fund - Invested Cash	\$ 22,183	\$ -	\$ -	\$ 22,183	
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	\$ 22,183	\$ -	\$ -	\$ 22,183	

**Ibis Landing  
Community Development District  
Balance Sheet  
for the Period Ending May 31, 2025**

Governmental Funds				
	General Fund	Account Groups		Totals (Memorandum Only)
		General Long Term Debt	General Fixed Assets	
<b>Liabilities</b>				
Accounts Payable & Payroll Liabilities	-	-	-	-
Due to Fiscal Agent	-	-	-	-
Due to Other Funds				
General Fund	-	-	-	-
Debt Service Fund(s)	-	-	-	-
Due to Developer	-	-	-	-
<b>Total Liabilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Fund Equity and Other Credits</b>				
Investment in General Fixed Assets	-	-	-	-
<b>Fund Balance</b>				
<b>Restricted</b>				
Beginning: October 1, 2024 (Unaudited)	-	-	-	-
Results from Current Operations	-	-	-	-
<b>Unassigned</b>				
Beginning: October 1, 2024 (Unaudited)	-	-	-	-
Results from Current Operations	22,183	-	-	22,183
<b>Total Fund Equity and Other Credits</b>	<b>\$ 22,183</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 22,183</b>
<b>Total Liabilities, Fund Equity and Other Credits</b>	<b>\$ 22,183</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 22,183</b>

**Ibis Landing**  
**Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through May 31, 2025**

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>											
<b>Carryforward</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
<b>Interest</b>											
Interest - General Checking	-	-	-	-	-	-	-	-	-	-	0%
<b>Special Assessment Revenue</b>											
Special Assessments - On-Roll	-	-	-	-	-	-	-	-	-	-	0%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	0%
<b>Developer Contribution</b>	27,969	-	-	27,969	-	-	27,969	-	83,906	111,875	75%
<b>Total Revenue and Other Sources:</b>	<b>\$ 27,969</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 27,969</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 27,969</b>	<b>\$ -</b>	<b>\$ 83,906</b>	<b>\$ 111,875</b>	<b>75%</b>
<b>Expenditures and Other Uses</b>											
<b>Legislative</b>											
Board of Supervisor's Fees	-	-	-	-	-	-	-	-	-	-	0%
<b>Executive</b>											
Professional Management	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	26,667	40,000	67%
<b>Financial and Administrative</b>											
Audit Services	-	-	-	-	-	-	-	-	-	4,500	0%
Accounting Services	667	667	667	667	667	667	667	667	5,333	16,000	33%
Assessment Roll Preparation	-	-	-	-	-	-	-	-	-	-	0%
Arbitrage Rebate Services	-	-	-	-	-	-	-	-	-	500	0%
<b>Other Contractual Services</b>											
Legal Advertising	-	-	-	6,005	1,476	-	-	-	7,481	3,500	214%
Trustee Services	-	-	-	-	-	-	-	-	-	6,000	0%
Dissemination Agent Services	-	-	-	-	-	-	-	-	-	2,000	0%
Property Appraiser Fees	-	-	-	-	-	-	-	-	-	-	0%
Bank Service Fees	-	-	-	-	-	-	-	-	-	350	0%
<b>Travel and Per Diem</b>	-	-	-	-	-	-	-	-	-	-	0%
<b>Communications &amp; Freight Services</b>											
Postage, Freight & Messenger	-	-	-	-	-	-	-	139	139	750	19%

**Ibis Landing**  
**Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through May 31, 2025**

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget	% of Budget
Insurance	5,000	-	-	-	-	-	-	-	5,000	6,000	83%
Printing & Binding	-	-	-	-	-	-	-	744	744	500	149%
Website Development	-	-	-	300	-	-	-	-	300	1,600	19%
Subscription & Memberships	-	175	-	-	-	-	-	-	175	175	100%
<b>Legal Services</b>											
Legal - General Counsel	-	-	-	1,463	-	593	-	-	2,056	15,000	14%
Legal - Validation	-	-	-	3,251	-	1,892	-	8,686	13,829	-	0%
Legal - Boundary Amendment	-	-	-	-	-	-	-	-	-	-	0%
<b>Other General Government Services</b>											
Engineering Services	-	-	-	-	-	-	-	-	-	15,000	0%
Contingencies	-	-	-	-	-	-	-	-	-	-	0%
Capital Outlay	-	-	-	-	-	-	-	-	-	-	0%
<b>Other Fees and Charges</b>											
Discounts/Collection Fees	-	-	-	-	-	-	-	-	-	-	0%
<b>Sub-Total:</b>	<b>9,000</b>	<b>4,175</b>	<b>4,000</b>	<b>15,019</b>	<b>5,476</b>	<b>6,485</b>	<b>4,000</b>	<b>13,568</b>	<b>61,723</b>	<b>111,875</b>	<b>55%</b>
<b>Total Expenditures and Other Uses:</b>	<b>\$ 9,000</b>	<b>\$ 4,175</b>	<b>\$ 4,000</b>	<b>\$ 15,019</b>	<b>\$ 5,476</b>	<b>\$ 6,485</b>	<b>\$ 4,000</b>	<b>\$ 13,568</b>	<b>\$ 61,723</b>	<b>\$ 111,875</b>	<b>55%</b>
Net Increase/ (Decrease) in Fund Balance	18,969	(4,175)	(4,000)	12,949	(5,476)	(6,485)	23,969	(13,568)	22,183	-	
Fund Balance - Beginning	-	18,969	14,794	10,794	23,743	18,267	11,782	35,751	-	-	
<b>Fund Balance - Ending</b>	<b>\$ 18,969</b>	<b>\$ 14,794</b>	<b>\$ 10,794</b>	<b>\$ 23,743</b>	<b>\$ 18,267</b>	<b>\$ 11,782</b>	<b>\$ 35,751</b>	<b>\$ 22,183</b>	<b>\$ 22,183</b>	<b>\$ -</b>	