

Ibis Landing

Community Development District

Financial Statements *May 31, 2026*

PFM Management Services LLC
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Ibis Landing Community Development District

Monthly Financial Statements

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

	Governmental Funds						Totals (Memorandum Only)					
	General Fund	Debt Service Fund	Capital Project Fund	Account Groups								
				General Long Term Debt	General Fixed Assets							
		Series 2025	Series 2025									
Assets												
Cash and Investments												
General Fund												
Truist Checking Account	\$	63,220	\$	-	\$	-	\$	63,220				
Debt Service Fund												
Interest Account		-		4,742		-		4,742				
Reserve Account		-		367,467		-		367,467				
Revenue Account		-		706,020		-		706,020				
Construction Account		-		-		4,826,000		4,826,000				
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		-		-		-		1,078,229				
Amount to be Provided by Debt Service Funds		-		-		-		9,411,771				
Investment in General Fixed Assets (net of depreciation)		-		-		-		4,778,708				
Total Assets	\$	63,220	\$	1,078,229	\$	4,886,642	\$	10,490,000	\$	4,778,708	\$	21,296,799

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

	Governmental Funds						Totals (Memorandum Only)
	General Fund	Debt Service Fund	Capital Project Fund	Account Groups			
				General Long Term Debt	General Fixed Assets		
		Series 2025	Series 2025				
Liabilities							
Accounts Payable	-	-	-	-	-	-	
Due to Other Funds							
General Fund	-	-	-	-	-	-	
Debt Service Fund(s)	-	-	-	-	-	-	
Due to Developer	17,953	-	-	-	-	17,953	
Bonds Payable							
Current Portion (Due within 12 months)							
Series 2025	-	-	-	150,000	-	150,000	
Long Term							
Series 2025	-	-	-	10,340,000	-	10,340,000	
Total Liabilities	\$ 17,953	\$ -	\$ -	\$ 10,490,000	\$ -	\$ 10,507,953	
Fund Equity and Other Credits							
Investment in General Fixed Assets	-	-	-	-	4,778,708	4,778,708	
Fund Balance							
Restricted							
Beginning: October 1, 2025 (Unaudited)	-	623,954	9,496,408	-	-	10,120,363	
Results from Current Operations	-	454,275	(4,609,767)	-	-	(4,155,492)	
Unassigned							
Beginning: October 1, 2025 (Unaudited)	-	-	-	-	-	-	
Results from Current Operations	45,267	-	-	-	-	45,267	
Total Fund Equity and Other Credits	\$ 45,267	\$ 1,078,229	\$ 4,886,642	\$ -	\$ 4,778,708	\$ 10,788,846	
Total Liabilities, Fund Equity and Other Credits	\$ 63,220	\$ 1,078,229	\$ 4,886,642	\$ 10,490,000	\$ 4,778,708	\$ 21,296,799	

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

Description	May	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Special Assessment Revenue				
Special Assessments - On-Roll	280	127,795	145,579	88%
Other Fees and Charges				
Discounts/Collection Fees	-	-	(10,958)	0%
Total Revenue and Other Sources	\$ 280	\$ 127,795	\$ 145,579	88%
Expenditures and Other Uses				
Executive				
Professional Management	3,917	31,333	47,000	67%
Financial and Administrative				
Audit Services	-	4,700	4,500	104%
Accounting Services	1,500	12,000	18,000	67%
Assessment Roll Preparation	1,500	12,000	18,000	67%
Arbitrage Rebate Services	-	-	500	0%
Other Contractual Services				
Legal Advertising	1,241	2,966	7,500	40%
Trustee Services	-	-	4,246	0%
Dissemination Agent Services	-	-	3,500	0%
Property Appraiser Fees	-	470	-	0%
Bank Service Fees	-	-	250	0%
Communications & Freight Services				
Postage, Freight & Messenger	-	246	300	82%
Website Development	1,200	2,400	2,400	100%
Insurance	-	5,800	5,700	102%
Printing & Binding	-	774	500	155%
Subscription & Memberships	-	175	175	100%
Legal Services				
Legal - General Counsel	-	2,787	15,000	19%
Legal - Validation	-	-	3,000	0%
Legal - Series 2025 Bonds	-	6,879	-	100%
Other General Government Services				
Engineering Services	-	-	4,050	0%
Total Expenditures and Other Uses	\$ 9,358	\$ 82,529	\$ 134,621	61%
Net Increase/ (Decrease) in Fund Balance	(9,078)	45,267	-	
Fund Balance - Beginning	54,344	-	-	
Fund Balance - Ending	\$ 45,267	\$ 45,267	\$ -	

Prepared by:

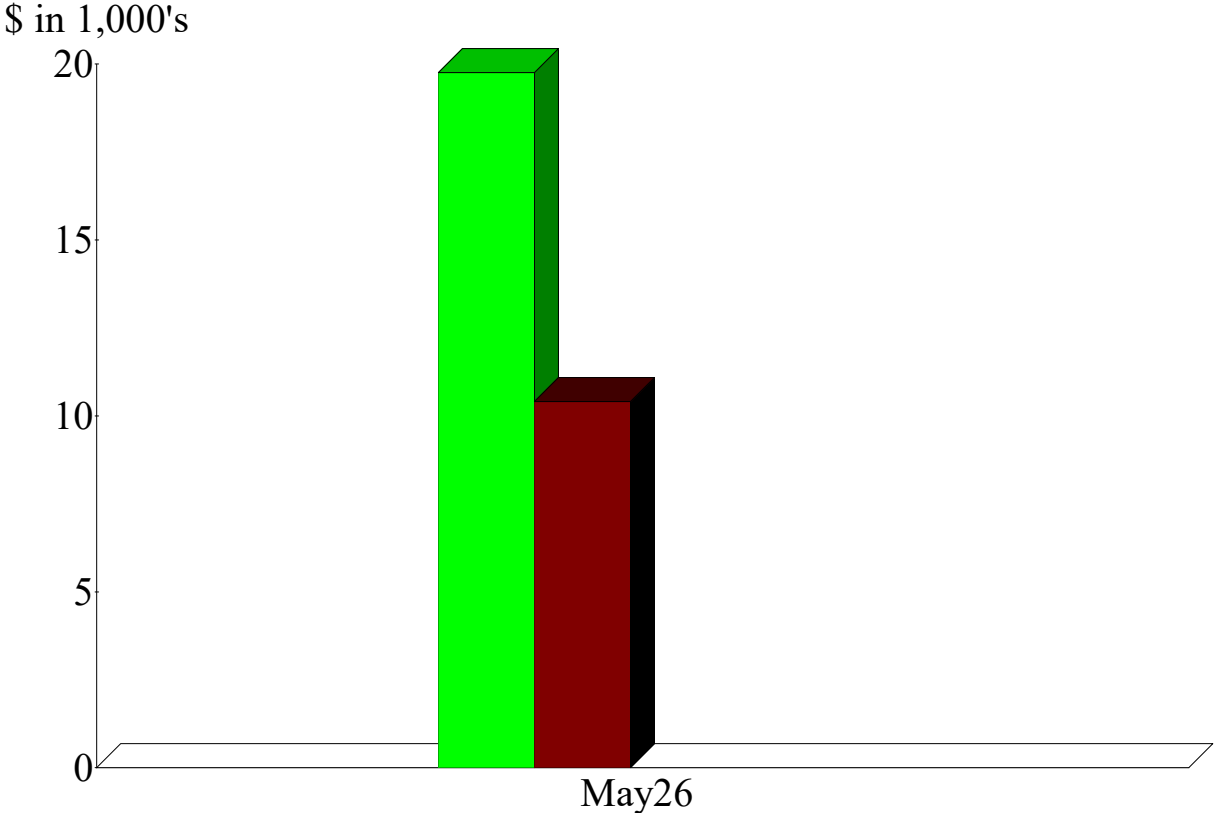
Ibis Landing Community Development District
Debt Service Fund - Series 2025
Statement of Revenues, Expenditures and Changes in Fund Balance
Through May 31, 2026

Description	May	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Reserve Account	1,056	8,956	-	0%
Revenue Account	1,998	8,265	-	0%
Interest Account	14	2,957	-	0%
Special Assessments - Prepayments				
Special Assessments - On Roll	1,529	697,755	786,456	89%
Other Fees and Charges				
Discounts for Early Payment	-	-	(51,450)	0%
Intragovernmental Transfer In	-	153	-	0%
Total Revenue and Other Sources	\$ 4,597	\$ 718,086	\$ 735,006	98%
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	1,056	8,956	-	0%
Total Expenditures and Other Uses	\$ 1,056	\$ 263,811	\$ 697,046	0%
 Net Increase/ (Decrease) in Fund Balance	 3,541	 454,275	 37,960	
Fund Balance - Beginning	1,074,688	623,954	623,954	
Fund Balance - Ending	\$ 1,078,229	\$ 1,078,229	\$ 661,914	

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

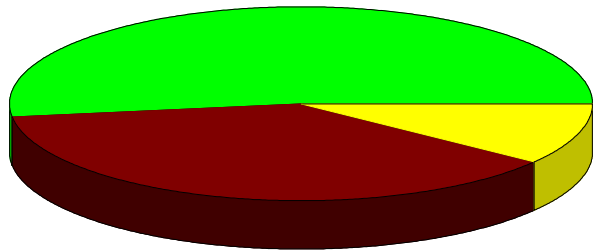
Description	May	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Construction Account	13,824	160,137	-	0%
Cost of Issuance	-	2	-	0%
Operating Transfers In (From Other Funds)	1,056	8,956	-	0%
Total Revenue and Other Sources	<u>\$ 14,880</u>	<u>\$ 169,095</u>	<u>\$ -</u>	<u>0%</u>
Expenditures and Other Uses				
Capital Outlay				
Water-Sewer Combination	-	4,778,708	-	0%
Operating Transfers Out (To Other Funds)	-	153	-	0%
Total Expenditures and Other Uses	<u>\$ -</u>	<u>\$ 4,778,861</u>	<u>\$ -</u>	<u>0%</u>
 Net Increase/ (Decrease) in Fund Balance	 14,880	 (4,609,767)	 -	
Fund Balance - Beginning	4,871,762	9,496,408	-	
Fund Balance - Ending	<u><u>\$ 4,886,642</u></u>	<u><u>\$ 4,886,642</u></u>	<u><u>\$ -</u></u>	

Ibis Landing Community Development District
Income and Expense by Month
May 2026



Expense Summary
May 2026

5130000 · Financial and Admin	52.25%
5120000 · Executive	37.61
5810000 · Interfund Transfer Ou	10.14
Total	\$10,413.80



By Account