

Ibis Landing

Community Development District

Financial Statements June 30, 2026

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Ibis Landing Community Development District

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Ibis Landing Community Development District
Balance Sheet
Through June 30, 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	\$	57,042	\$	-	\$	-	\$	57,042		
Debt Service Fund										
Interest Account		-		14		-		-	14	
Reserve Account		-		367,467		-		-	367,467	
Revenue Account		-		274,694		-		-	274,694	
Construction Account		-		-		4,841,421		-	4,841,421	
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		-		-		-		642,175	642,175	
Amount to be Provided by Debt Service Funds		-		-		-		9,697,825	9,697,825	
Investment in General Fixed Assets (net of depreciation)		-		-		-		4,778,708	4,778,708	
Total Assets	\$	57,042	\$	642,175	\$	4,902,062	\$	10,340,000	\$ 4,778,708	\$ 20,719,988

Ibis Landing Community Development District
Balance Sheet
Through June 30, 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	-	-	-	\$160,000	-	160,000	
Long Term							
Series 2025	-	-	-	\$10,180,000	-	10,180,000	
Total Liabilities	\$ 17,953	\$ -	\$ -	\$ 10,340,000	\$ -	\$ 10,357,953	
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	-	18,220	(4,594,346)	-	-	(4,576,126)	
Unassigned							
Beginning: October 1, 2025 (Unaudited)	-	-	-	-	-	-	
Results from Current Operations	39,089	-	-	-	-	39,089	
Total Fund Equity and Other Credits	\$ 39,089	\$ 642,175	\$ 4,902,062	\$ -	\$ 4,778,708	\$ 10,362,035	
Total Liabilities, Fund Equity and Other Credits	\$ 57,042	\$ 642,175	\$ 4,902,062	\$ 10,340,000	\$ 4,778,708	\$ 20,719,988	

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

Description	June	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Special Assessment Revenue				
Special Assessments - On-Roll	739	128,535	145,579	88%
Other Fees and Charges				
Discounts/Collection Fees	-	-	(10,958)	0%
Total Revenue and Other Sources	\$ 739	\$ 128,535	\$ 134,621	95%
Expenditures and Other Uses				
Executive				
Professional Management	3,917	35,250	47,000	75%
Financial and Administrative				
Audit Services	-	4,700	4,500	104%
Accounting Services	1,500	13,500	18,000	75%
Assessment Roll Preparation	1,500	13,500	18,000	75%
Arbitrage Rebate Services	-	-	500	0%
Other Contractual Services				
Legal Advertising	-	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	-	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	\$ 6,917	\$ 89,445	\$ 134,621	66%
Net Increase/ (Decrease) in Fund Balance	(6,177)	39,089	-	
Fund Balance - Beginning	45,267	-	-	
Fund Balance - Ending	\$ 39,089	\$ 39,089	\$ -	

Prepared by:

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

Description	June	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income	-			
Reserve Account	1,091	10,047	-	0%
Revenue Account	2,085	10,350	-	0%
Interest Account	14	2,971	-	0%
Special Assessments - Prepayments				
Special Assessments - On Roll	4,037	701,792	786,456	89%
Other Fees and Charges				
Discounts for Early Payment	-	-	(51,450)	0%
Intragovernmental Transfer In	-	153	-	0%
Total Revenue and Other Sources	\$ 7,228	\$ 725,313	\$ 735,006	99%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2025	150,000	150,000	150,000	100%
Interest Expense				
Series 2025	292,191	547,046	547,046	100%
Intragovernmental Transfer Out	1,091	10,047	-	0%
Total Expenditures and Other Uses	\$ 443,282	\$ 707,093	\$ 697,046	0%
 Net Increase/ (Decrease) in Fund Balance	 (436,054)	 18,220	 37,960	
Fund Balance - Beginning	1,078,229	623,954	623,954	
Fund Balance - Ending	\$ 642,175	\$ 642,175	\$ 661,914	

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

Description	June	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Construction Account	14,329	174,466	-	0%
Cost of Issuance	-	2	-	0%
Operating Transfers In (From Other Funds)	1,091	10,047	-	0%
Total Revenue and Other Sources	<u>\$ 15,420</u>	<u>\$ 184,515</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	 15,420	 (4,594,346)	 -	
Fund Balance - Beginning	4,886,642	9,496,408	-	
Fund Balance - Ending	<u><u>\$ 4,902,062</u></u>	<u><u>\$ 4,902,062</u></u>	<u><u>\$ -</u></u>	

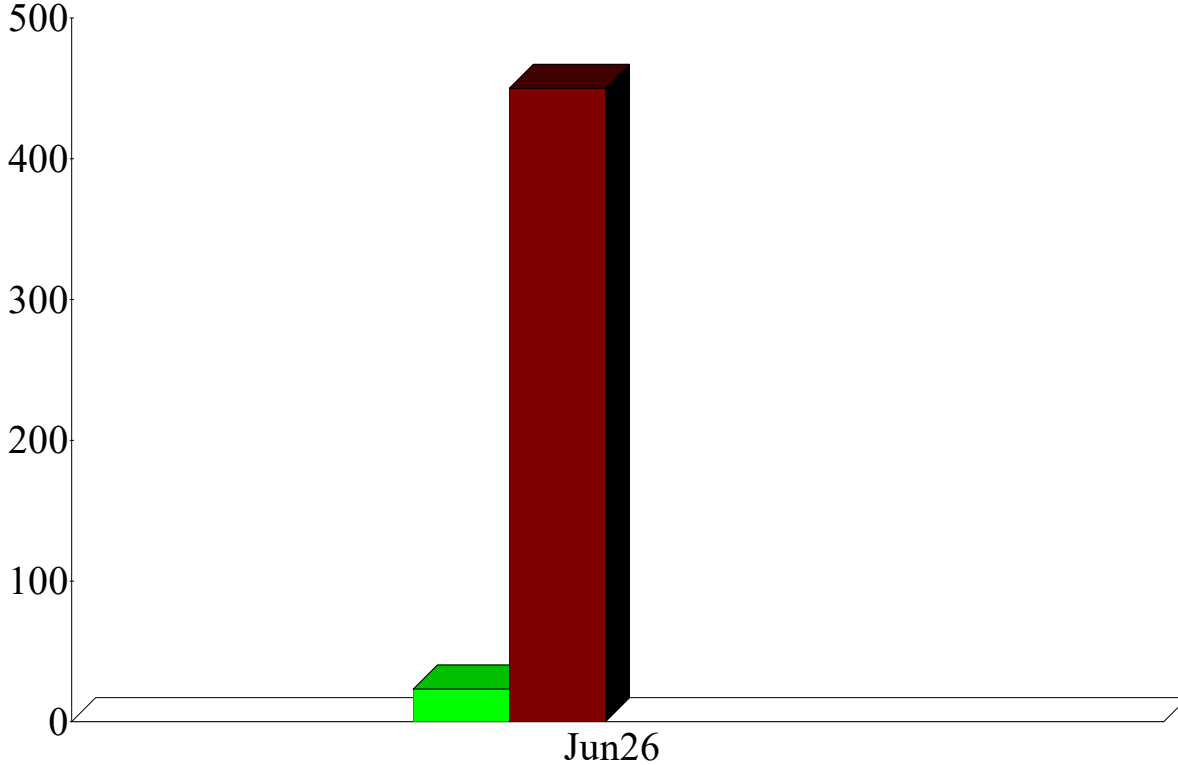
Ibis Landing Community Development District

Income and Expense by Month

June 2026

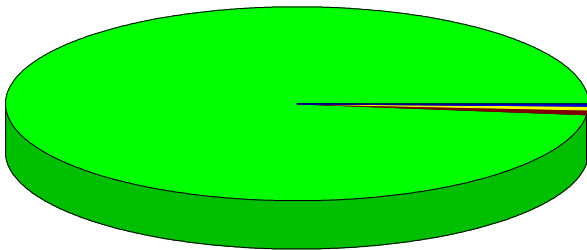


\$ in 1,000's



Expense Summary June 2026

5170000 · Debt Service	98.22%
5120000 · Executive	0.87
5130000 · Financial and Administ	0.67
5810000 · Interfund Transfer Out	0.24
Total	\$450,198.69



By Account