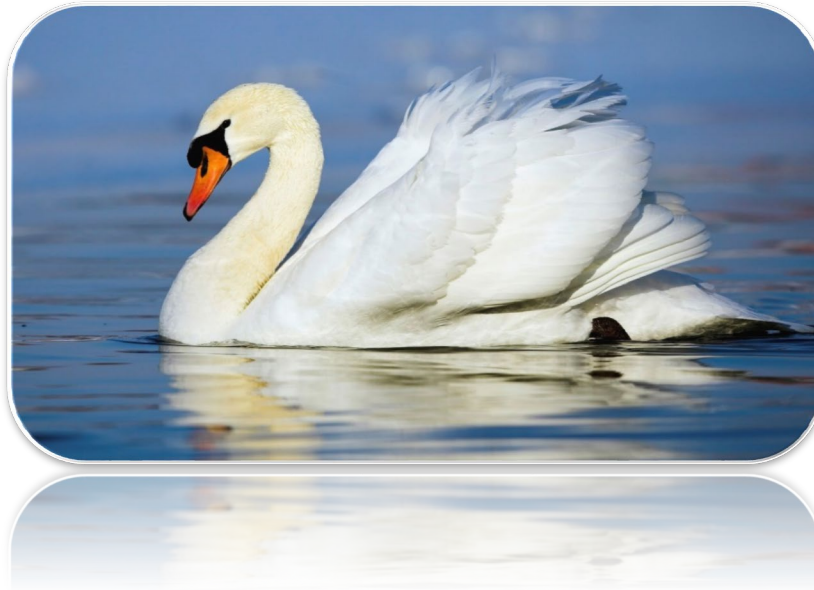


IBIS LANDING COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - AUGUST 2025

FISCAL YEAR 2025

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37TH STREET, FORT LAUDERDALE, FL 33308

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*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 August 31, 2025**

		Governmental Funds					Totals (Memorandum Only)			
		Debt Service Funds		Capital Project Fund	Account Groups					
		General Fund	Series 2025	Series 2025	General Long Term Debt	General Fixed Assets				
Assets										
Cash and Investments										
General Fund - Invested Cash	\$	27,492	\$	-	\$	-	\$	27,492		
Debt Service Fund										
Interest Account		-		255,567		-		-	255,567	
Sinking Account		-		-		-		-	-	
Reserve Account		-		367,467		-		-	367,467	
Revenue Account		-		-		-		-	-	
Capitalized Interest		-		-		-		-	-	
Prepayment Account		-		-		-		-	-	
Construction Account		-		-		9,400,431		-	9,400,431	
Cost of Issuance Account		-		-		150		-	150	
Due from Other Funds										
General Fund		-		-		-		-	-	
Debt Service Fund(s)		-		-		-		-	-	
Accounts Receivable		-		-		-		-	-	
Prepaid Expenses		-		-		-		-	-	
Unamortized Prem/Discount on Bonds Payable		-		-		60,642		-	60,642	
Amount Available in Debt Service Funds		-		-		-		623,034	623,034	
Amount to be Provided by Debt Service Funds		-		-		-		9,866,966	9,866,966	
Total Assets	\$	27,492	\$	623,034	\$	9,461,223	\$	10,490,000	\$ -	\$ 20,601,749

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

	Governmental Funds					Totals (Memorandum Only)
	Debt Service Funds		Capital Project Fund		Account Groups	
	General Fund	Series 2025	Series 2025	General Long Term Debt	General Fixed Assets	
Liabilities						
Accounts Payable & Payroll Liabilities	-	-	-	-	-	-
Due to Fiscal Agent	-	-	-	-	-	-
Due to Other Funds						
General Fund	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-
Due to Developer	-	-	-	-	-	-
Bonds Payable						
Current Portion (Due within 12 months)						
Series 2025	-	-	-	150,000	-	150,000
Long Term						
Series 2025	-	-	-	10,340,000	-	10,340,000
Unamortized Prem/Discount on Bds Pyb	-	-	-	-	-	-
Total Liabilities	\$ -	\$ -	\$ -	\$ 10,490,000	\$ -	\$ 10,490,000
Fund Equity and Other Credits						
Investment in General Fixed Assets	-	-	-	-	-	-
Fund Balance						
Restricted						
Beginning: October 1, 2024 (Unaudited)	-	-	-	-	-	-
Results from Current Operations	-	623,034	9,461,223	-	-	10,084,257
Unassigned						
Beginning: October 1, 2024 (Unaudited)	-	-	-	-	-	-
Results from Current Operations	27,492	-	-	-	-	27,492
Total Fund Equity and Other Credits	\$ 27,492	\$ 623,034	\$ 9,461,223	\$ -	\$ -	\$ 10,111,749
Total Liabilities, Fund Equity and Other Credits	\$ 27,492	\$ 623,034	\$ 9,461,223	\$ 10,490,000	\$ -	\$ 20,601,749

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

Description	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources														
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Interest														
Interest - General Checking	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Special Assessment Revenue														
Special Assessments - On-Roll	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Developer Contribution	27,969	-	-	27,969	-	-	27,969	-	-	27,969	-	111,875	111,875	100%
Total Revenue and Other Sources:	\$ 27,969	\$ -	\$ -	\$ 27,969	\$ -	\$ -	\$ 27,969	\$ -	\$ -	\$ 27,969	\$ -	\$ 111,875	\$ 111,875	100%
Expenditures and Other Uses														
Legislative														
Board of Supervisor's Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Executive														
Professional Management	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	36,667	40,000	92%
Financial and Administrative														
Audit Services	-	-	-	-	-	-	-	-	-	-	-	-	4,500	0%
Accounting Services	667	667	667	667	667	667	667	667	667	667	1,333	8,000	16,000	50%
Assessment Roll Preparation	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Arbitrage Rebate Services	-	-	-	-	-	-	-	-	-	-	-	-	500	0%
Other Contractual Services														
Legal Advertising	-	-	-	6,005	1,476	-	-	-	-	2,703	-	10,185	3,500	291%
Trustee Services	-	-	-	-	-	-	-	-	-	-	-	-	6,000	0%
Dissemination Agent Services	-	-	-	-	-	-	-	-	-	-	-	-	2,000	0%
Property Appraiser Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Bank Service Fees	-	-	-	-	-	-	-	-	-	-	-	-	350	0%
Travel and Per Diem	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Communications & Freight Services														
Postage, Freight & Messenger	-	-	-	-	-	-	-	139	-	-	-	139	750	19%
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%

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

Description	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Total Annual Budget	% of Budget
Legal Services														
Legal - General Counsel	-	-	-	1,463	-	593	-	-	-	1,639	912	4,607	15,000	31%
Legal - Validation	-	-	-	3,251	-	1,892	-	8,686	4,372	367	-	18,567	-	0%
Legal - Boundary Amendment	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Other General Government Services														
Engineering Services	-	-	-	-	-	-	-	-	-	-	-	-	15,000	0%
Contingencies	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Other Fees and Charges														
Discounts/Collection Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Sub-Total:	9,000	4,175	4,000	15,019	5,476	6,485	4,000	13,568	8,372	8,709	5,579	84,383	111,875	75%
Total Expenditures and Other Uses:	\$ 9,000	\$ 4,175	\$ 4,000	\$ 15,019	\$ 5,476	\$ 6,485	\$ 4,000	\$ 13,568	\$ 8,372	\$ 8,709	\$ 5,579	\$ 84,383	\$ 111,875	75%
Net Increase/ (Decrease) in Fund Balance	18,969	(4,175)	(4,000)	12,949	(5,476)	(6,485)	23,969	(13,568)	(8,372)	19,260	(5,579)	27,492	-	
Fund Balance - Beginning	-	18,969	14,794	10,794	23,743	18,267	11,782	35,751	22,183	13,811	33,071	-	-	
Fund Balance - Ending	\$ 18,969	\$ 14,794	\$ 10,794	\$ 23,743	\$ 18,267	\$ 11,782	\$ 35,751	\$ 22,183	\$ 13,811	\$ 33,071	\$ 27,492	\$ 27,492	\$ -	

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

Description	July	August	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources					
Carryforward	\$ -	\$ -	\$ -	\$ -	0%
Interest Income	-	-	-	-	-
Interest Account	-	712	712	-	0%
Sinking Fund Account	-	-	-	-	0%
Reserve Account	-	1,026	1,026	-	0%
Prepayment Account	-	-	-	-	0%
Revenue Account	-	-	-	-	0%
Capitalized Interest Account	-	-	-	-	0%
Special Assessments - Prepayments					
Special Assessments - On Roll	-	-	-	-	0%
Special Assessments - Off Roll	-	-	-	-	0%
Special Assessments - Prepayments	-	-	-	-	0%
Debt Proceeds	622,322	-	622,322	-	0%
Intragovernmental Transfer In	-	-	-	-	0%
Total Revenue and Other Sources:	\$ 622,322	\$ 1,737	\$ 624,060	\$ -	0%
Expenditures and Other Uses					
Debt Service					
Principal Debt Service - Mandatory					
Series 2025	-	-	-	-	0%
Principal Debt Service - Early Redemptions					
Series 2025	-	-	-	-	0%
Interest Expense					
Series 2025	-	-	-	-	0%
Operating Transfers Out (To Other Funds)	-	1,026	1,026	-	0%
Total Expenditures and Other Uses:	\$ -	\$ 1,026	\$ 1,026	\$ -	0%
Net Increase/ (Decrease) in Fund Balance	622,322	712	623,034	-	-
Fund Balance - Beginning	-	622,322	-	-	-
Fund Balance - Ending	\$ 622,322	\$ 623,034	\$ 623,034	\$ -	-

Prepared by:

JPWARD and Associates, LLC

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

Description	July	August	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources					
Carryforward	\$ -	\$ -	\$ -	\$ -	0%
Interest Income					
Construction Account	-	26,170	26,170	-	0%
Cost of Issuance	-	-	-	-	0%
Debt Proceeds	9,867,678	-	9,867,678	-	0%
Developer Contributions	-	-	-	-	0%
Operating Transfers In (From Other Funds)	-	1,026	1,026	-	0%
Total Revenue and Other Sources:	\$ 9,867,678	\$ 27,195	\$ 9,894,873	\$ -	0%
Expenditures and Other Uses					
Executive					
Professional Management	-	-	-	-	0%
Other Contractual Services					
Trustee Services	-	-	-	-	0%
Dissemination Services					
Legal Services	-	-	-	-	0%
Printing & Binding	-	-	-	-	0%
Other General Government Services					
Engineering Services	-	-	-	-	0%
Capital Outlay					
Electrical	-	-	-	-	0%
Water-Sewer Combination	-	-	-	-	0%
Stormwater Management	-	-	-	-	0%
Landscaping	-	-	-	-	0%
Roadway Improvement	-	-	-	-	0%
Cost of Issuance					
Dissemination Services	3,500	-	3,500	-	0%
District Management and A.M.	50,000	-	50,000	-	0%
Legal Services	161,850	-	161,850	-	0%
Printing & Binding	1,750	-	1,750	-	0%
Trustee Services	6,750	-	6,750	-	0%
Underwriter's Discount	209,800	-	209,800	-	0%
Operating Transfers Out (To Other Funds)	-	-	-	-	0%
Total Expenditures and Other Uses:	\$ 433,650	\$ -	\$ 433,650	\$ -	0%
Net Increase/ (Decrease) in Fund Balance	9,434,028	27,195	9,461,223	-	
Fund Balance - Beginning	-	9,434,028	-	-	
Fund Balance - Ending	\$ 9,434,028	\$ 9,461,223	\$ 9,461,223	\$ -	

Prepared by:
JPWARD and Associates, LLC