

Ibis Landing

Community Development District

Financial Statements August 31, 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 August 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	\$	53,254	\$	-	\$	-	\$	53,254
Debt Service Fund								
Interest Account		-		21		-		21
Reserve Account		-		367,467		-		367,467
Revenue Account		-		336,208		-		336,208
Construction Account		-		-		4,871,899		4,871,899
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		-		-		-		703,696
Amount to be Provided by Debt Service Funds		-		-		-		9,636,304
Investment in General Fixed Assets (net of depreciation)		-		-		-		4,778,708
Total Assets	\$	53,254	\$	703,696	\$	4,932,540	\$	10,340,000
							\$	4,778,708
							\$	20,808,198

Ibis Landing Community Development District
Balance Sheet
Through August 31, 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)	-	-	-	-	-	-
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	-	79,741	(4,563,868)	-	-	(4,484,127)
Unassigned						
Beginning: October 1, 2025 (Unaudited)	-	-	-	-	-	-
Results from Current Operations	35,301	-	-	-	-	35,301
Total Fund Equity and Other Credits	\$ 35,301	\$ 703,696	\$ 4,932,540	\$ -	\$ 4,778,708	\$ 10,450,245
Total Liabilities, Fund Equity and Other Credits	\$ 53,254	\$ 703,696	\$ 4,932,540	\$ 10,340,000	\$ 4,778,708	\$ 20,808,198

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

Description	August	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Special Assessment Revenue				
Special Assessments - On-Roll	-	139,391	145,579	96%
Other Fees and Charges				
Discounts/Collection Fees	-	-	(10,958)	0%
Total Revenue and Other Sources	\$ -	\$ 139,391	\$ 134,621	104%
Expenditures and Other Uses				
Executive				
Professional Management	3,917	43,083	47,000	92%
Financial and Administrative				
Audit Services	-	4,700	4,500	104%
Accounting Services	1,500	16,500	18,000	92%
Assessment Roll Preparation	1,500	16,500	18,000	92%
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	812	3,598	15,000	24%
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	\$ 7,728	\$ 104,090	\$ 134,621	77%
Net Increase/ (Decrease) in Fund Balance	(7,728)	35,301	-	
Fund Balance - Beginning	43,030	-	-	
Fund Balance - Ending	\$ 35,301	\$ 35,301	\$ -	

Prepared by:

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

Description	August	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Reserve Account	1,091	12,194	-	0%
Revenue Account	869	12,587	-	0%
Interest Account	0	2,977	-	0%
Special Assessments - Prepayments				
Special Assessments - On Roll	-	761,070	786,456	97%
Other Fees and Charges				
Discounts for Early Payment	-	-	(51,450)	0%
Intragovernmental Transfer In	-	153	-	0%
Total Revenue and Other Sources	\$ 1,961	\$ 788,981	\$ 735,006	107%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2025	-	150,000	150,000	100%
Interest Expense				
Series 2025	-	547,046	547,046	100%
Intragovernmental Transfer Out	1,091	12,194	-	0%
Total Expenditures and Other Uses	\$ 1,091	\$ 709,240	\$ 697,046	0%
 Net Increase/ (Decrease) in Fund Balance	 869	 79,741	 37,960	
Fund Balance - Beginning	702,826	623,954	623,954	
Fund Balance - Ending	\$ 703,696	\$ 703,696	\$ 661,914	

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

Description	August	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Construction Account	14,420	202,797	-	0%
Cost of Issuance	-	2	-	0%
Operating Transfers In (From Other Funds)	1,091	12,194	-	0%
Total Revenue and Other Sources	<u>\$ 15,511</u>	<u>\$ 214,993</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	 15,511	 (4,563,868)	 -	
Fund Balance - Beginning	4,917,030	9,496,408	-	
Fund Balance - Ending	<u><u>\$ 4,932,540</u></u>	<u><u>\$ 4,932,540</u></u>	<u><u>\$ -</u></u>	

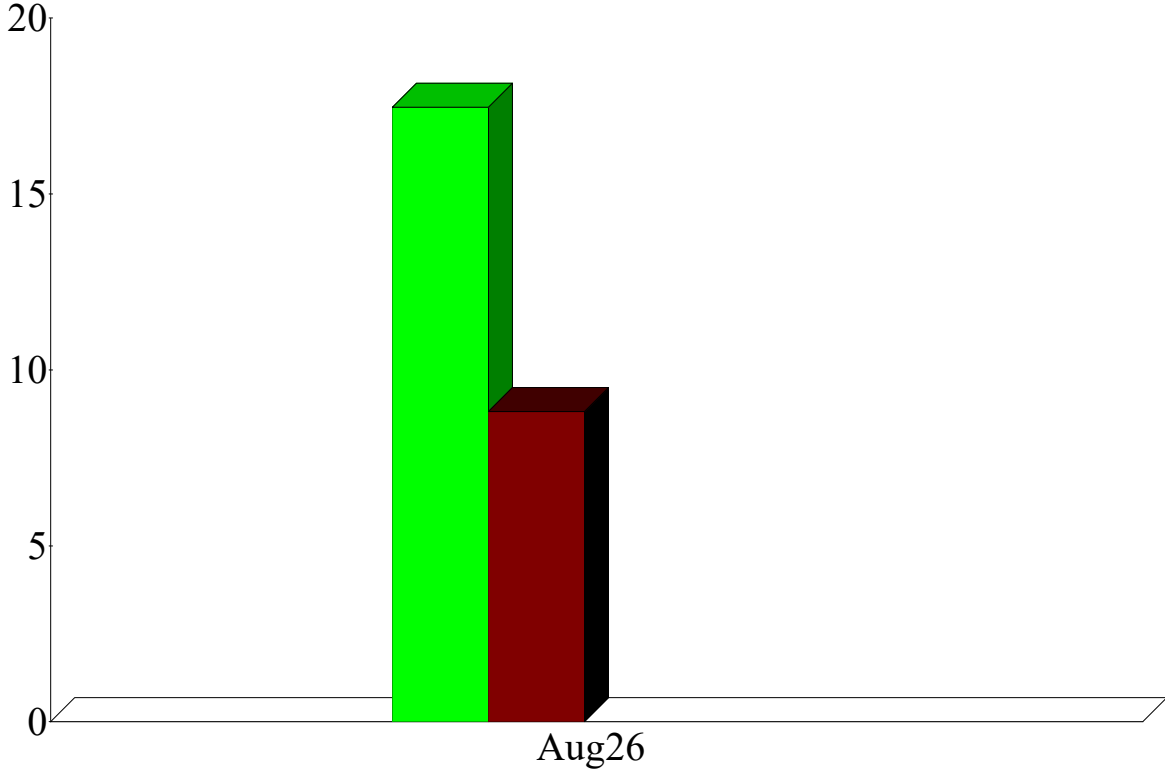
Ibis Landing Community Development District

Income and Expense by Month

August 2026

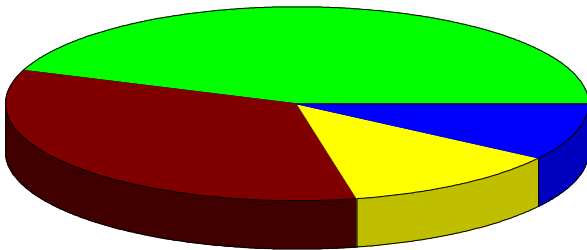


\$ in 1,000's



Expense Summary August 2026

5120000 · Executive	44.41%
5130000 · Financial and Adminis	34.02
5810000 · Interfund Transfer Ou	12.37
5140000 · Legal Services	9.20
Total	\$8,819.36



By Account