

# **IBIS LANDING COMMUNITY DEVELOPMENT DISTRICT**

---



## **FINANCIAL STATEMENTS - SEPTEMBER 2024**

FISCAL YEAR 2024

---

**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*

*Table of Contents*

*Balance Sheet – All Funds* *1-2*

*Statement of Revenue, Expenditures and Changes in Fund Balance*

*General Fund* *3-4*

***The September 30, 2024 Financial Statements  
are Subject to Audit.***

***JPWard & Associates, LLC***

**2301 NORTHEAST 37 STREET  
FORT LAUDERDALE,  
FLORIDA 33308**

**Ibis Landing  
Community Development District  
Balance Sheet  
for the Period Ending September 30, 2024**

Governmental Funds					
	General Fund	Account Groups		Totals (Memorandum Only)	
		General Long Term Debt	General Fixed Assets		
Assets					
Cash and Investments					
General Fund - Invested Cash	\$ 20,813	\$ -	\$ -	\$ 20,813	
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	\$ 20,813	\$ -	\$ -	\$ 20,813	

**Ibis Landing  
Community Development District  
Balance Sheet  
for the Period Ending September 30, 2024**

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, 2023 (Unaudited)	-	-	-	-
Results from Current Operations	-	-	-	-
<b>Unassigned</b>				
Beginning: October 1, 2023 (Unaudited)	-	-	-	-
Results from Current Operations	20,813	-	-	20,813
<b>Total Fund Equity and Other Credits</b>	<b>\$ 20,813</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,813</b>
<b>Total Liabilities, Fund Equity and Other Credits</b>	<b>\$ 20,813</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,813</b>

**Ibis Landing  
Community Development District  
General Fund  
Statement of Revenues, Expenditures and Changes in Fund Balance  
Through September 30, 2024**

Description	August	September	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>					
<b>Carryforward</b>	\$ -	\$ -	\$ -	\$ -	N/A
<b>Interest</b>					
Interest - General Checking	-	-	-	-	N/A
<b>Special Assessment Revenue</b>					
Special Assessments - On-Roll	-	-	-	-	N/A
Special Assessments - Off-Roll	-	-	-	-	N/A
<b>Developer Contribution</b>	42,925	-	42,925	42,925	100%
<b>Total Revenue and Other Sources:</b>	<b>\$ 42,925</b>	<b>\$ -</b>	<b>\$ 42,925</b>	<b>\$ 42,925</b>	<b>100%</b>
<b>Expenditures and Other Uses</b>					
<b>Legislative</b>					
Board of Supervisor's Fees	-	-	-	-	N/A
<b>Executive</b>					
Professional Management	6,667	3,333	10,000	10,000	100%
<b>Financial and Administrative</b>					
Audit Services	-	-	-	-	N/A
Accounting Services	1,333	667	2,000	2,000	100%
Assessment Roll Preparation	-	-	-	-	N/A
Arbitrage Rebate Services	-	-	-	-	N/A
<b>Other Contractual Services</b>					
Legal Advertising	363	5,640	6,003	7,500	80%
Trustee Services	-	-	-	-	N/A
Dissemination Agent Services	-	-	-	-	N/A
Property Appraiser Fees	-	-	-	-	N/A
Bank Service Fees	-	-	-	350	0%

Ibis Landing  
Community Development District  
General Fund  
Statement of Revenues, Expenditures and Changes in Fund Balance  
Through September 30, 2024

Description	August	September	Year to Date	Total Annual Budget	% of Budget
<b>Travel and Per Diem</b>	-	-	-	-	N/A
<b>Communications &amp; Freight Services</b>					
Postage, Freight & Messenger	-	-	-	500	0%
<b>Insurance</b>	-	1,397	1,397	6,500	21%
<b>Printing &amp; Binding</b>	538	-	538	500	108%
<b>Website Development</b>	-	-	-	400	0%
<b>Subscription &amp; Memberships</b>	100	-	100	175	57%
<b>Legal Services</b>					
Legal - General Counsel	720	1,354	2,074	7,500	28%
Legal - Validation	-	-	-	-	N/A
Legal - Boundary Amendment	-	-	-	-	N/A
<b>Other General Government Services</b>					
Engineering Services	-	-	-	7,500	0%
Contingencies	-	-	-	-	N/A
Capital Outlay	-	-	-	-	N/A
<b>Other Fees and Charges</b>					
Discounts/Collection Fees	-	-	-	-	N/A
<b>Sub-Total:</b>	<b>9,721</b>	<b>12,391</b>	<b>22,112</b>	<b>42,925</b>	<b>52%</b>
<b>Total Expenditures and Other Uses:</b>	<b>\$ 9,721</b>	<b>\$ 12,391</b>	<b>\$ 22,112</b>	<b>\$ 42,925</b>	<b>52%</b>
Net Increase/ (Decrease) in Fund Balance	33,204	(12,391)	20,813	-	
Fund Balance - Beginning	-	33,204	-	-	
<b>Fund Balance - Ending</b>	<b>\$ 33,204</b>	<b>\$ 20,813</b>	<b>\$ 20,813</b>	<b>\$ -</b>	