

Ibis Landing

Community Development District

Financial Statements October 31, 2025

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Ibis Landing Community Development District

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**Ibis Landing
Community Development District
Balance Sheet
for the Period Ending October 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	\$ 5,236	\$ -	\$ -	\$ -	\$ -	\$ 5,236	
Debt Service Fund							
Interest Account	-	257,353	-	-	-	257,353	
Reserve Account	-	367,467	-	-	-	367,467	
Revenue Account	-	-	-	-	-	-	
Construction Account	-	-	9,468,722	-	-	9,468,722	
Cost of Issuance Account	-	-	151	-	-	151	
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	-	-	-	624,821	-	624,821	
Amount to be Provided by Debt Service Funds	-	-	-	9,865,179	-	9,865,179	
Total Assets	\$ 5,236	\$ 624,821	\$ 9,529,515	\$ 10,490,000	\$ -	\$ 20,649,572	

**Ibis Landing
Community Development District
Balance Sheet
for the Period Ending October 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	-	-	-	-	-	-
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	-	-	-	-	-	-
Fund Balance						
Restricted						
Beginning: October 1, 2025 (Unaudited)	-	623,954	9,496,408	-	-	10,120,363
Results from Current Operations	-	866	33,107	-	-	33,973
Unassigned						
Beginning: October 1, 2025 (Unaudited)	-	-	-	-	-	-
Results from Current Operations	(12,717)	-	-	-	-	(12,717)
Total Fund Equity and Other Credits	\$ (12,717)	\$ 624,821	\$ 9,529,515	\$ -	\$ -	\$ 10,141,619
Total Liabilities, Fund Equity and Other Credits	\$ 5,236	\$ 624,821	\$ 9,529,515	\$ 10,490,000	\$ -	\$ 20,649,572

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

Description	October	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Special Assessment Revenue				
Special Assessments - On-Roll	-	-	145,579	0%
Special Assessments - Off-Roll	-	-	-	0%
Developer Contribution	-	-	-	0%
Other Fees and Charges				
Discounts/Collection Fees	-	-	(10,958)	0%
Total Revenue and Other Sources:	\$ -	\$ -	\$ 145,579	0%
Expenditures and Other Uses				
Executive				
Professional Management	3,917	3,917	47,000	8%
Financial and Administrative				
Audit Services	-	-	4,500	0%
Accounting Services	1,500	1,500	18,000	8%
Assessment Roll Preparation	1,500	1,500	18,000	8%
Arbitrage Rebate Services	-	-	500	0%
Other Contractual Services				
Legal Advertising	-	-	7,500	0%
Trustee Services	-	-	4,246	0%
Dissemination Agent Services	-	-	3,500	0%
Property Appraiser Fees	-	-	-	0%
Bank Service Fees	-	-	250	0%
Communications & Freight Services				
Postage, Freight & Messenger	-	-	300	0%
Website Development	-	-	2,400	0%
Insurance	5,800	5,800	5,700	102%
Printing & Binding	-	-	500	0%
Subscription & Memberships	-	-	175	0%
Legal Services				
Legal - General Counsel	-	-	15,000	0%
Legal - Validation	-	-	3,000	0%
Other General Government Services				
Engineering Services	-	-	4,050	0%
Total Expenditures and Other Uses:	\$ 12,717	\$ 12,717	\$ 134,621	9%
 Net Increase/ (Decrease) in Fund Balance	 (12,717)	 (12,717)	 -	
Fund Balance - Beginning	-	-	-	
Fund Balance - Ending	\$ (12,717)	\$ (12,717)	\$ -	

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

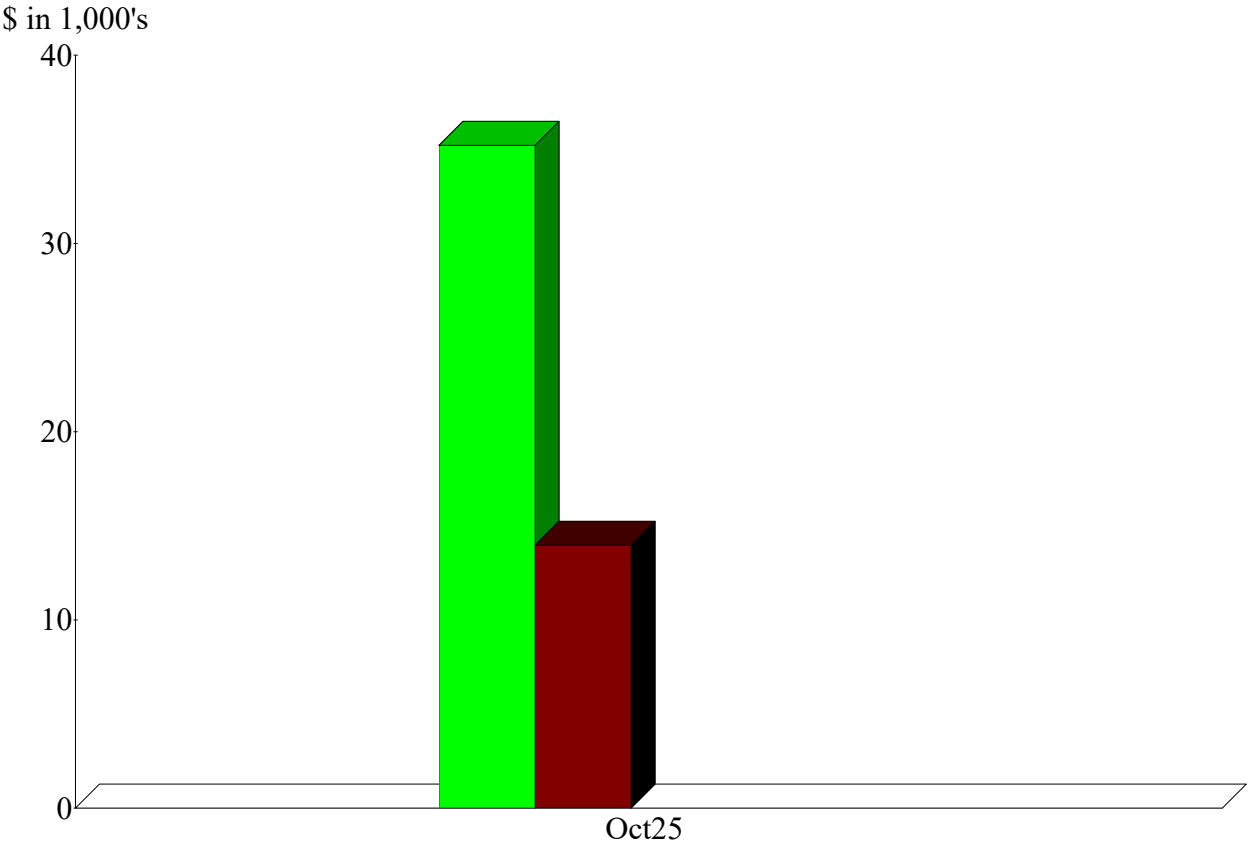
Description	October	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Interest Account	866	866	-	0%
Reserve Account	1,241	1,241	-	0%
Revenue Account	-	-	-	0%
Special Assessments - Prepayments				
Special Assessments - On Roll	-	-	786,456	0%
Special Assessments - Off Roll	-	-	-	0%
Special Assessments - Prepayments	-	-	-	0%
Other Fees and Charges				
Discounts for Early Payment	-	-	(51,450)	0%
Intragovernmental Transfer In	-	-	-	0%
Total Revenue and Other Sources:	\$ 2,107	\$ 2,107	\$ 735,006	0%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2025	-	-	150,000	0%
Principal Debt Service - Early Redemptions				
Series 2025	-	-	547,046	0%
Interest Expense				
Series 2025	-	-	-	0%
Intragovernmental Transfer Out	1,241	1,241	-	0%
Total Expenditures and Other Uses:	\$ -	\$ 1,241	\$ 697,046	0%
Net Increase/ (Decrease) in Fund Balance	2,107	866	37,960	
Fund Balance - Beginning	623,954	623,954	623,954	
Fund Balance - Ending	\$ 626,062	\$ 624,821	\$ 661,914	

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

Description	October	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Construction Account	31,865	31,865	-	0%
Cost of Issuance	1	1	-	0%
Operating Transfers In (From Other Funds)	1,241	1,241	-	0%
Total Revenue and Other Sources:	<u>\$ 33,107</u>	<u>\$ 33,107</u>	<u>\$ -</u>	<u>0%</u>
Expenditures and Other Uses				
Capital Outlay				
Operating Transfers Out (To Other Funds)	-	-	-	0%
Total Expenditures and Other Uses:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0%</u>
Net Increase/ (Decrease) in Fund Balance	33,107	33,107	-	
Fund Balance - Beginning	9,496,408	9,496,408	-	
Fund Balance - Ending	<u><u>\$ 9,529,515</u></u>	<u><u>\$ 9,529,515</u></u>	<u><u>\$ -</u></u>	

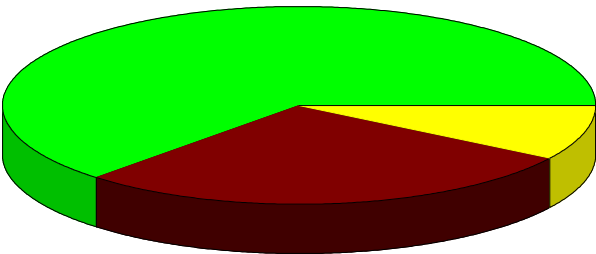
Ibis Landing Community Development District

Income and Expense by Month
October 2025



Expense Summary
October 2025

5130000 · Financial and Administrative	63.05%
5120000 · Executive	28.06
5810000 · Interfund Transfer Out	8.89
Total	\$13,957.96



By Account