

Everlands
Community Development District

**Amended Final Budget For
Fiscal Year 2024/2025
October 1, 2024 - September 30, 2025**

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AMENDED FINAL BUDGET
EVERLANDS COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2024/2025
OCTOBER 1, 2024 - SEPTEMBER 30, 2025

	FISCAL YEAR 2024/2025 BUDGET 10/1/24 - 9/30/25	AMENDED FINAL BUDGET 10/1/24 - 9/30/25	YEAR TO DATE ACTUAL 10/1/24 - 9/29/25
REVENUES			
O & M Assessments	100,000	81,382	81,382
Debt Assessments (2021)	189,570	189,571	189,571
Debt Assessments (2024-1)	580,155	283,512	283,512
Debt Assessments (2024-2)	0	0	0
Direct Bill - O&M	0	18,389	18,389
Direct Bill - Debt (2024-1)	0	492,743	492,743
Direct Bill - Debt (2024-2)	0	400,930	400,930
Interest Income	600	5,700	5,593
Total Revenues	\$ 870,325	\$ 1,472,227	\$ 1,472,120
EXPENDITURES			
Supervisor Fees	0	0	0
Engineering/Inspections	3,500	1,500	0
Management	39,324	39,324	39,324
Legal	16,000	9,000	7,130
Assessment Roll	7,500	7,500	7,500
Audit Fees	5,000	5,800	5,800
Arbitrage Rebate Fee	650	650	650
Insurance	6,300	6,220	6,220
Legal Advertisements	2,000	2,000	1,119
Miscellaneous	1,581	750	322
Postage	300	100	90
Office Supplies	1,000	375	346
Dues & Subscriptions	175	175	175
Trustee Fee	8,500	8,385	8,385
Continuing Disclosure Fee	1,500	1,500	1,500
Dissemination Services	0	2,000	2,000
Miscellaneous Maintenance	1,270	1,000	0
Total Expenditures	\$ 94,600	\$ 86,279	\$ 80,561
Revenues Less Expenditures	\$ 775,725.00	\$ 1,385,948	\$ 1,391,559
Bond Payments - Series 2021	(178,196)	(178,591)	(178,591)
Bond Payments - Series 2024-1	(545,346)	(759,834)	(759,834)
Bond Payments - Series 2024-2	0	(400,930)	(400,930)
BALANCE	\$ 52,183	\$ 46,593	\$ 52,204
County Appraiser & Tax Collector Fee	(17,394)	(11,222)	(11,222)
Discounts For Early Payments	(34,789)	(21,350)	(21,350)
Excess/ (Shortfall)	\$ -	\$ 14,021	\$ 19,632
Carryover From Prior Year	0	0	0
NET EXCESS/ (SHORTFALL)	\$ -	\$ 14,021	\$ 19,632

Fund Balance As Of 9/30/24
FY 2024/2025 Activity
Fund Balance As Of 9/30/25

\$45,687
\$14,021
\$59,708

AMENDED FINAL BUDGET
EVERLANDS COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND - SERIES 2021
FISCAL YEAR 2024/2025
OCTOBER 1, 2024 - SEPTEMBER 30, 2025

	FISCAL YEAR 2024/2025 BUDGET 10/1/24 - 9/30/25	AMENDED FINAL BUDGET 10/1/24 - 9/30/25	YEAR TO DATE ACTUAL 10/1/24 - 9/29/25
REVENUES			
Interest Income	400	7,200	7,022
NAV Assessment Collection	178,196	178,591	178,591
Developer Contribution - Debt	0	0	0
Total Revenues	\$ 178,596	\$ 185,791	\$ 185,613
EXPENDITURES			
Principal Payments	75,000	70,000	70,000
Interest Payments	102,841	103,611	103,611
Bond Redemption	755	0	0
Total Expenditures	\$ 178,596	\$ 173,611	\$ 173,611
Excess/ (Shortfall)	\$ -	\$ 12,180	\$ 12,002

FUND BALANCE AS OF 9/30/24	\$187,794
FY 2024/2025 ACTIVITY	\$12,180
FUND BALANCE AS OF 9/30/25	\$199,974

Notes

Reserve Fund Balance = \$44,549*. Revenue Account Balance = \$155,425*

Revenue Fund Balance To Be Used To Make 12/15/2025 Principal &
Interest Payment Of \$126,421 (Principal = \$75,000 & Interest = \$51,421).

* Approximate Amounts

Series 2021 Bond Information

Original Par Amount =	\$3,200,000	Annual Principal Payments Due:
Interest Rate =	2.20% - 4.00%	December 15th
Issue Date =	October 2021	Annual Interest Payments Due:
Maturity Date =	December 2051	June 15th & December 15th

Par Amount As Of 9/30/25 = \$2,990,000

AMENDED FINAL BUDGET
EVERLANDS COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND - SERIES 2024-1
FISCAL YEAR 2024/2025
OCTOBER 1, 2024 - SEPTEMBER 30, 2025

	FISCAL YEAR 2024/2025 BUDGET 10/1/24 - 9/30/25	AMENDED FINAL BUDGET 10/1/24 - 9/30/25	YEAR TO DATE ACTUAL 10/1/24 - 9/29/25
REVENUES			
Interest Income	0	17,200	17,008
NAV Assessment Collection	545,346	267,092	267,092
Developer Contribution - Debt	0	492,743	492,743
Total Revenues	\$ 545,346	\$ 777,035	\$ 776,843
EXPENDITURES			
Principal Payments	120,000	120,000	120,000
Interest Payments	425,223	427,863	427,863
Bond Redemption	123	0	0
Total Expenditures	\$ 545,346	\$ 547,863	\$ 547,863
Excess/ (Shortfall)	\$ -	\$ 229,172	\$ 228,980

FUND BALANCE AS OF 9/30/24	\$282,137
FY 2024/2025 ACTIVITY	\$229,172
FUND BALANCE AS OF 9/30/25	\$511,309

Notes

Reserve Fund Balance = \$272,673.*. Revenue Account Balance = \$238,636*.

Revenue Account Balance To Be Used To Make 12/15/25 Interest Payment Of \$211,291.

Capitalized Interest Was Set-Up Through June 2024.

* Approximate Amounts

Series 2024 Bond Information

Original Par Amount =	\$8,065,000	Annual Principal Payments Due:
Interest Rate =	4.40% - 5.55%	June 15th
Issue Date =	March 2024	Annual Interest Payments Due:
Maturity Date =	June 2054	June 15th & December 15th
Par Amount As Of 9/30/25 =	\$7,945,000	

AMENDED FINAL BUDGET
EVERLANDS COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND - SERIES 2024-2
FISCAL YEAR 2024/2025
OCTOBER 1, 2024 - SEPTEMBER 30, 2025

	FISCAL YEAR 2024/2025 BUDGET 10/1/24 - 9/30/25	AMENDED FINAL BUDGET 10/1/24 - 9/30/25	YEAR TO DATE ACTUAL 10/1/24 - 9/29/25
REVENUES			
Interest Income	0	11,251	10,251
Bond Proceeds (Debt Service)	0	374,093	374,093
NAV Assessment Collection	0	0	0
Developer Contribution - Debt	0	400,930	400,930
Total Revenues	\$ -	\$ 786,274	\$ 785,274
EXPENDITURES			
Principal Payments	0	145,000	145,000
Interest Payments	0	302,851	302,851
Bond Redemption	0	0	0
Transfer To Construction Fund	0	11,050	10,050
Total Expenditures	\$ -	\$ 458,901	\$ 457,901
Excess/ (Shortfall)	\$ -	\$ 327,373	\$ 327,373

FUND BALANCE AS OF 9/30/24	\$0
FY 2024/2025 ACTIVITY	\$327,373
FUND BALANCE AS OF 9/30/25	\$327,373

Notes

Reserve Fund Balance = \$327,173.*. Revenue Account Balance = \$200*.

12/15/2025 Interest Payment For \$252,704 To Be Developer Funded.

Capitalized Interest Was Set-Up Through December 2024.

Capital Projects Bond Proceeds = \$9,345,907. Total Bond Proceeds = \$9,720,000.

FY 2024/2025 Cost Of Issuance = \$371,975.

Fiscal Year 2024/2025 Capital Outlay = \$9,019,932.

* Approximate Amounts

Series 2024 Bond Information

Original Par Amount =	\$9,720,000	Annual Principal Payments Due:
Interest Rate =	4.40% - 5.55%	June 15th
Issue Date =	November 2024	Annual Interest Payments Due:
Maturity Date =	June 2054	June 15th & December 15th

Par Amount As Of 9/30/25 = \$9,575,000