Everlands
Community Development District

Amended Final Budget For
Fiscal Year 2025/2026
October 1, 2025 - September 30, 2026

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AMENDED FINAL BUDGET

EVERLANDS COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2025/2026
OCTOBER 1, 2025 - SEPTEMBER 30, 2026

REVENUES	FISCAL YEAR 2025/2026 BUDGET 10/1/25 - 9/30/26	AMENDED FINAL BUDGET 10/1/25 - 9/30/26	YEAR TO DATE ACTUAL 10/1/25 - 8/31/26
O & M Assessments	100,000	**102,317**	102,317
Developer Contribution - O&M	9,193	**9,193**	9,193
Debt Assessments (2021)	189,570	**189,599**	189,599
Debt Assessments (2024-1)	580,155	**580,213**	580,213
Debt Assessments (2024-2)	696,112	**696,193**	696,193
Direct Bill - Debt (2024-2)	0	**252,704**	252,704
Interest Income	600	**9,600**	9,488
Total Revenues	**$ 1,575,630**	**$ 1,839,819**	**$ 1,839,707**
EXPENDITURES			
Supervisor Fees	0	**0**	0
Engineering/Inspections	2,500	**2,500**	1,090
Management	40,464	**40,464**	37,092
Legal	14,000	**10,000**	6,660
Assessment Roll	7,500	**7,500**	0
Audit Fees	6,000	**7,000**	7,000
Arbitrage Rebate Fee	1,300	**1,300**	1,300
Insurance	6,700	**6,593**	6,593
Legal Advertisements	1,800	**1,800**	1,318
Miscellaneous	1,000	**750**	348
Postage	400	**100**	0
Office Supplies	900	**475**	438
Dues & Subscriptions	175	**175**	175
Trustee Fee	12,750	**12,739**	12,739
Continuing Disclosure Fee	1,500	**1,500**	0
Dissemination Services	5,000	**5,000**	5,000
Miscellaneous Maintenance	1,270	**1,270**	0
Total Expenditures	**$ 103,259**	**$ 99,166**	**$ 79,753**
Revenues Less Expenditures	**$ 1,472,371.00**	**$ 1,740,653**	**$ 1,759,954**
Bond Payments - Series 2021	(178,196)	**(178,564)**	(178,564)
Bond Payments - Series 2024-1	(545,346)	**(546,444)**	(546,444)
Bond Payments - Series 2024-2	(654,345)	**(908,377)**	(908,377)
BALANCE	**$ 94,484**	**$ 107,268**	**$ 126,569**
County Appraiser & Tax Collector Fee	(31,495)	**(30,699)**	(30,699)
Discounts For Early Payments	(62,989)	**(60,956)**	(60,956)
Excess/ (Shortfall)	**$ -**	**$ 15,613**	**$ 34,914**
Carryover From Prior Year	0	**0**	0
NET EXCESS/ (SHORTFALL)	**$ -**	**$ 15,613**	**$ 34,914**

Fund Balance As Of 9/30/25	$64,424
FY 2025/2026 Activity	$15,613
Fund Balance As Of 9/30/26	$80,037

AMENDED FINAL BUDGET

EVERLANDS COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND - SERIES 2021
FISCAL YEAR 2025/2026
OCTOBER 1, 2025 - SEPTEMBER 30, 2026

REVENUES	FISCAL YEAR 2025/2026 BUDGET 10/1/25 - 9/30/26	AMENDED FINAL BUDGET 10/1/25 - 9/30/26	YEAR TO DATE ACTUAL 10/1/25 - 8/31/26
Interest Income	1,000	**6,200**	6,082
NAV Assessment Collection	178,196	**178,564**	178,564
Total Revenues	**$ 179,196**	**$ 184,764**	**$ 184,646**
EXPENDITURES			
Principal Payments	75,000	**75,000**	75,000
Interest Payments	101,191	**102,016**	102,016
Bond Redemption	3,005	**0**	0
Total Expenditures	**$ 179,196**	**$ 177,016**	**$ 177,016**
Excess/ (Shortfall)	**$ -**	**$ 7,748**	**$ 7,630**

FUND BALANCE AS OF 9/30/25	$200,516
FY 2025/2026 ACTIVITY	$7,748
FUND BALANCE AS OF 9/30/26	$208,264

Notes

Reserve Fund Balance = $44,549*. Revenue Account Balance = $163,715*

Revenue Fund Balance To Be Used To Make 12/15/2026 Principal &

Interest Payment Of $125,596 (Principal = $75,000 & Interest = $50,596).

* 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 9/30/26 =	$2,915,000	

AMENDED FINAL BUDGET

EVERLANDS COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND - SERIES 2024-1
FISCAL YEAR 2025/2026
OCTOBER 1, 2025 - SEPTEMBER 30, 2026

REVENUES	FISCAL YEAR 2025/2026 BUDGET 10/1/25 - 9/30/26	AMENDED FINAL BUDGET 10/1/25 - 9/30/26	YEAR TO DATE ACTUAL 10/1/25 - 8/31/26
Interest Income	1,000	**17,300**	17,121
NAV Assessment Collection	545,346	**546,444**	546,444
Developer Contribution - Debt	0	**0**	0
Total Revenues	**$ 546,346**	**$ 563,744**	**$ 563,565**
EXPENDITURES			
Principal Payments	125,000	**125,000**	125,000
Interest Payments	419,832	**422,583**	422,583
Bond Redemption	1,514	**0**	0
Total Expenditures	**$ 546,346**	**$ 547,583**	**$ 547,583**
Excess/ (Shortfall)	**$ -**	**$ 16,161**	**$ 15,982**

FUND BALANCE AS OF 9/30/25	$512,957
FY 2025/2026 ACTIVITY	$16,161
FUND BALANCE AS OF 9/30/26	$529,118

Notes

Reserve Fund Balance = $272,673.*. Revenue Account Balance = $256,445*.

Revenue Account Balance To Be Used To Make 12/15/26 Interest Payment Of $208,541.

* 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 9/30/26 =	$7,820,000	

AMENDED FINAL BUDGET

EVERLANDS COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND - SERIES 2024-2
FISCAL YEAR 2025/2026
OCTOBER 1, 2025 - SEPTEMBER 30, 2026

REVENUES	FISCAL YEAR 2025/2026 BUDGET 10/1/25 - 9/30/26	AMENDED FINAL BUDGET 10/1/25 - 9/30/26	YEAR TO DATE ACTUAL 10/1/25 - 8/31/26
Interest Income	1,000	**19,200**	19,122
NAV Assessment Collection	654,345	**655,674**	655,674
Developer Contribution - Debt	0	**252,704**	252,704
Total Revenues	**$ 655,345**	**$ 927,578**	**$ 927,500**
EXPENDITURES			
Principal Payments	150,000	**150,000**	150,000
Interest Payments	502,070	**505,406**	505,408
Bond Redemption	3,275	**0**	0
Transfer To Construction Fund	0	**13,000**	10,857
Total Expenditures	**$ 655,345**	**$ 668,406**	**$ 666,265**
Excess/ (Shortfall)	**$ -**	**$ 259,172**	**$ 261,235**

FUND BALANCE AS OF 9/30/25	$327,374
FY 2025/2026 ACTIVITY	$259,172
FUND BALANCE AS OF 9/30/26	$586,546

Notes

Reserve Fund Balance = $327,173.*. Revenue Account Balance = $259,373*.

Revenue Account Balance To Be Used To Make 12/15/26 Interest Payment Of $249,366.

12/15/2025 Interest Payment Was Developer Funded.

* 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 9/30/26 =	$9,425,000	