

*Yarborough Lane
Community Development District*

Meeting Agenda

May 11, 2023

AGENDA

Yarborough Lane

Community Development District

219 E. Livingston St., Orlando, Florida 32801
Phone: 407-841-5524 – Fax: 407-839-1526

May 4, 2023

**Board of Supervisors
Yarborough Lane
Community Development District**

Dear Board Members:

A meeting of the Board of Supervisors of the **Yarborough Lane Community Development District** will be held on **Thursday, May 11, 2023, at 10:30 AM** at the **Offices of Highland Homes, 3020 S. Florida Ave., Suite 101, Lakeland, FL 33803.**

Zoom Video Join Link: <https://us06web.zoom.us/j/89647034928>

Call-In Information: 1-646-876-9923

Meeting ID: 896 4703 4928

Following is the advance agenda for the meeting:

Board of Supervisors Meeting

1. Roll Call
2. Public Comment Period (¹Speakers will fill out a card and submit it to the District Manager prior to the beginning of the meeting)
3. Approval of Minutes of the February 9, 2023 Audit Committee and Board of Supervisors Meetings
4. Consideration of Resolution 2023-01 Approving the Proposed Fiscal Year 2023/2024 Budget (Suggested Date: July 13, 2023) and Setting the Public Hearing to Adopt the Fiscal Year 2023/2024 Budget
5. Consideration of Resolution 2023-02 Authorizing Bank Account Signatories
6. Consideration of Resolution 2023-03 Appointing a Treasurer and Assistant Treasurers
7. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. District Manager's Report
 - i. Approval of Check Register
 - ii. Balance Sheet & Income Statement
 - iii. Presentation of Number of Registered Voters—0
8. Other Business
9. Supervisors Requests and Audience Comments
10. Adjournment

¹ Comments will be limited to three (3) minutes

MINUTES

**MINUTES OF MEETING
YARBOROUGH LANE
COMMUNITY DEVELOPMENT DISTRICT**

The Audit Committee meeting of the Yarborough Lane Community Development District was held on Thursday, **February 9, 2023**, at 12:30 p.m. at Highland Homes Offices, 3020 S. Florida Ave., Suite 101, Lakeland, Florida.

Present for the Audit Committee were:

Milton Andrade
Brian Walsh
Garret Parkinson
Jeff Shenefield

Also, present were:

Jill Burns	District Manager, GMS
Lauren Gentry	District Counsel, KVV Law

The following is a summary of the discussions and actions taken at the February 9, 2023 Yarborough Lane Community Development District's Audit Committee Meeting.

FIRST ORDER OF BUSINESS

Roll Call

Ms. Burns called the meeting to order at 12:30 p.m. Four members were present at the meeting constituting a quorum.

SECOND ORDER OF BUSINESS

Public Comment Period

There were no members of the public present.

THIRD ORDER OF BUSINESS

**Review of Proposals and Tally of Audit
Committee Members Rankings**

A. DiBartolomeo, McBee, Hartley & Barnes

B. Grau & Associates

Ms. Burns noted that they received two proposals in response to the RFP. Mr. Andrade noted that DiBartolomeo received a total of 99 points and was ranked #2. Grau & Associates received 20 points in all categories with a total of 100 points and was ranked #1.

On MOTION by Mr. Walsh, seconded by Mr. Andrade, with all in favor, Ranking Grau & Associates #1 with 100 points, was approved.

FOURTH ORDER OF BUSINESS

Adjournment

On MOTION by Mr. Walsh, seconded by Mr. Andrade, with all in favor, the meeting was adjourned.

Secretary/Assistant Secretary

Chairman/Vice Chairman

**MINUTES OF MEETING
YARBOROUGH LANE
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Yarborough Lane Community Development District was held on Thursday, **February 9, 2023**, at 12:32 p.m. at Highland Homes Offices, 3020 S. Florida Ave., Suite 101, Lakeland, Florida.

Present and constituting a quorum were:

Milton Andrade	Chairman
Brian Walsh	Vice Chairman
Garret Parkinson	Assistant Secretary
Jeff Shenefield	Assistant Secretary

Also, present were:

Jill Burns	District Manager, GMS
Lauren Gentry	District Counsel, KVV Law

The following is a summary of the discussions and actions taken at the February 9, 2023 Yarborough Lane Community Development District's Regular Board of Supervisor's Meeting.

FIRST ORDER OF BUSINESS

Roll Call

Ms. Burns called the meeting to order at 12:32 p.m. Four Supervisors were present at the meeting constituting a quorum.

SECOND ORDER OF BUSINESS

Public Comment Period

There were no members of the public present.

THIRD ORDER OF BUSINESS

**Approval of Minutes of the December 8, 2022
Audit Committee and Board of Supervisors
Meetings**

Ms. Burns presented the minutes of the December 9, 2022 Audit Committee and Board of Supervisors meetings to the Board. She asked for any questions, comments, or corrections to the minutes. The Board had no changes to the minutes.

On MOTION by Mr. Andrade, seconded by Mr. Walsh, with all in favor, the Minutes of the December 8, 2022 Audit Committee and Board of Supervisors Meetings, were approved.

FOURTH ORDER OF BUSINESS

Acceptance of the Rankings of the Audit Committee and Authorizing Staff to Send a Notice of Intent to Award

Ms. Burns noted that at the audit committee ranked Grau & Associates #1. She asked for a motion to approve the ranking and authorize staff to send a Notice of Intent to Award to Grau & Associates.

On MOTION by Mr. Walsh, seconded by Mr. Andrade, with all in favor, Accepting the Rankings of the Audit Committee with Grau & Associates #1 and Authorizing Staff to Send a Notice of Intent to Award to Grau & Associates, was approved.

FIFTH ORDER OF BUSINESS

Ratification of Contract Agreement with Polk County Property Appraiser

Ms. Burns presented the Contract Agreement with Polk County Property Appraiser and noted that she could answer any questions the Board had.

SIXTH ORDER OF BUSINESS

Ratification of 2023 Data Sharing and Usage Agreement with Polk County Property Appraiser

Ms. Burns noted that the Board could take one motion to ratify both agreements with the Polk County Property Appraiser.

On MOTION by Mr. Andrade, seconded by Mr. Shenefield, with all in favor, the Contract Agreement with Polk County Property Appraiser and 2023 Data Sharing and Usage Agreement with Polk County Property Appraiser, were ratified.

SEVENTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Ms. Gentry had nothing further to report.

B. Engineer

There being none, the next item followed.

C. District Manager’s Report

i. Approval of Check Register

Ms. Burns presented the check register and asked for any questions. Hearing none, she asked for a motion to approve.

On MOTION by Mr. Andrade, seconded by Mr. Parkinson, with all in favor, the Check Register, was approved.

ii. Balance Sheet & Income Statement

Ms. Burns noted that the financial statements were included in the agenda package for review and asked for any questions. Hearing none, she asked for a motion to approve.

EIGHTH ORDER OF BUSINESS

Other Business

There being none, the next item followed.

NINTH ORDER OF BUSINESS

Supervisors Requests and Audience Comments

There being none, the next item followed.

TENTH ORDER OF BUSINESS

Adjournment

On MOTION by Mr. Andrade, seconded by Mr. Parkinson, with all in favor, the meeting was adjourned.

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION IV

RESOLUTION 2023-01

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE YARBOROUGH LANE COMMUNITY DEVELOPMENT DISTRICT APPROVING PROPOSED BUDGETS FOR FISCAL YEAR 2023/2024 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; ADDRESSING TRANSMITTAL, POSTING AND PUBLICATION REQUIREMENTS; ADDRESSING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has heretofore prepared and submitted to the Board of Supervisors (“**Board**”) of the Yarborough Lane Community Development District (“**District**”) prior to June 15, 2023, proposed budgets (“**Proposed Budget**”) for the fiscal year beginning October 1, 2023 and ending September 30, 2024 (“**Fiscal Year 2023/2024**”); and

WHEREAS, the Board has considered the Proposed Budget and desires to set the required public hearing thereon.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE YARBOROUGH LANE COMMUNITY DEVELOPMENT DISTRICT:

1. **PROPOSED BUDGET APPROVED.** The Proposed Budget prepared by the District Manager for Fiscal Year 2023/2024 attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.

2. **SETTING A PUBLIC HEARING.** A public hearing on said approved Proposed Budget is hereby declared and set for the following date, hour and location:

DATE:	Thursday, July 13, 2023
HOUR:	10:30 a.m.
LOCATION:	Offices of Highland Homes 3020 S. Florida Ave., Suite 101 Lakeland, Florida 33803

3. **TRANSMITTAL OF PROPOSED BUDGET TO LOCAL GENERAL PURPOSE GOVERNMENT.** The District Manager is hereby directed to submit a copy of the Proposed Budget to Polk County at least 60 days prior to the hearing set above.

4. **POSTING OF PROPOSED BUDGET.** In accordance with Section 189.016, *Florida Statutes*, the District’s Secretary is further directed to post the approved Proposed Budget on the District’s website at least two days before the budget hearing date as set forth in Section 2 and to ensure that it remains on the website for at least 45 days.

5. **PUBLICATION OF NOTICE.** Notice of this public hearing shall be published in the manner prescribed in Florida law.

6. **SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

7. **EFFECTIVE DATE.** This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 11TH DAY OF MAY 2023.

ATTEST:

**YARBOROUGH LANE COMMUNITY
DEVELOPMENT DISTRICT**

Secretary

By: _____
Its: _____

Yarborough Lane
Community Development District

Proposed Budget
FY2024



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1 General Fund

2-4 General Fund Narrative

Yarborough Lane
Community Development District
Proposed Budget
General Fund

Description	Adopted Budget FY2023	Actuals Thru 3/31/23	Projected Next 6 Months	Total Thru 9/30/23	Proposed Budget FY2024
Revenues					
Developer Contributions	\$ 184,310	\$ 20,000	\$ 68,401	\$ 88,401	\$ 181,291
Total Revenues	\$ 184,310	\$ 20,000	\$ 68,401	\$ 88,401	\$ 181,291
Expenditures					
<i>General & Administrative</i>					
Supervisor Fees	\$ 12,000	\$ 800	\$ 6,000	\$ 6,800	\$ 12,000
Engineering	\$ 15,000	\$ -	\$ 7,500	\$ 7,500	\$ 15,000
Attorney	\$ 25,000	\$ 5,638	\$ 12,500	\$ 18,138	\$ 25,000
Annual Audit	\$ 4,000	\$ -	\$ 2,800	\$ 2,800	\$ 4,000
Assessment Administration	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000
Arbitrage	\$ 450	\$ -	\$ -	\$ -	\$ 450
Dissemination	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000
Trustee Fees	\$ 3,600	\$ -	\$ -	\$ -	\$ 4,041
Management Fees	\$ 37,500	\$ 18,750	\$ 18,750	\$ 37,500	\$ 37,500
Information Technology	\$ 1,800	\$ 900	\$ 900	\$ 1,800	\$ 1,800
Website Maintenance	\$ 1,200	\$ 600	\$ 600	\$ 1,200	\$ 1,200
Telephone	\$ 300	\$ -	\$ -	\$ -	\$ -
Postage & Delivery	\$ 1,000	\$ 12	\$ 30	\$ 42	\$ 1,000
Insurance	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ 5,000
Printing & Binding	\$ 1,000	\$ -	\$ 250	\$ 250	\$ 1,000
Legal Advertising	\$ 10,000	\$ 1,011	\$ 4,900	\$ 5,911	\$ 10,000
Other Current Charges	\$ 5,000	\$ -	\$ 1,250	\$ 1,250	\$ 2,500
Office Supplies	\$ 625	\$ 6	\$ 30	\$ 36	\$ 625
Travel Per Diem	\$ 660	\$ -	\$ -	\$ -	\$ -
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ -	\$ 175	\$ 175
Total General & Administrative:	\$ 134,310	\$ 32,891	\$ 55,510	\$ 88,401	\$ 131,291
<i>Operations & Maintenance</i>					
Field Contingency	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000
Total Operations & Maintenance:	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000
Total Expenditures	\$ 184,310	\$ 32,891	\$ 55,510	\$ 88,401	\$ 181,291
Excess Revenues/(Expenditures)	\$ -	\$ (12,891)	\$ 12,891	\$ -	\$ -

Yarborough Lane Community Development District General Fund Narrative

Revenues:

Developer Contributions

The District will enter into a funding agreement with the Developer to fund the General Fund expenditures for the Fiscal Year.

Expenditures:

General & Administrative:

Supervisor Fees

Chapter 190, Florida Statutes, allows for each Board member to receive \$200 per meeting, not to exceed \$4,800 per year paid to each Supervisor for the time devoted to District business and meetings.

Engineering

The District's engineer, Dewberry Engineering, provides general engineering services to the District, e.g. attendance and preparation for monthly board meetings, review invoices and various projects as directed by the Board of Supervisors and the District Manager.

Attorney

The District's legal counsel, Kilinski | Van Wyk, PLLC., provides general legal services to the District, e.g. attendance and preparation for meetings, preparation and review of agreements, resolutions, etc. as directed by the Board of Supervisors and the District Manager.

Annual Audit

The District is required by Florida Statutes to arrange for an independent audit of its financial records on an annual basis.

Assessment Administration

The District will contract to levy and administer the collection of non-ad valorem assessment on all assessable property within the District.

Arbitrage

The District will contract with an independent certified public accountant to annually calculate the District's Arbitrage Rebate Liability on an anticipated bond issuance.

Dissemination

The District is required by the Security and Exchange Commission to comply with Rule 15c2-12(b)(5) which relates to additional reporting requirements for unrated bond issues. This cost is based upon an anticipated bond issuance.

Yarborough Lane

Community Development District

General Fund Narrative

Trustee Fees

The District will incur trustee related costs with the issuance of its' issued bonds.

Management Fees

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Governmental Management Services-Central Florida, LLC. The services include but are not limited to, recording and transcription of board meetings, administrative services, budget preparation, all financial reports, annual audits, etc.

Information Technology

Represents various cost of information technology for the District such as video conferencing, cloud storage and servers, positive pay implementation and programming for fraud protection, accounting software, tablets for meetings, Adobe, Microsoft Office, etc. Governmental Management Services – Central Florida, LLC provides these systems.

Website Maintenance

Represents the costs associated with monitoring and maintaining the District's website created in accordance with Chapter 189, Florida Statutes. These services include site performance assessments, security and firewall maintenance, updates, document uploads, hosting and domain renewals, website backups, etc. Governmental Management Services – Central Florida, LLC provides these services.

Postage & Delivery

The District incurs charges for mailing of Board meeting agenda packages, overnight deliveries, correspondence, etc.

Insurance

The District's general liability and public official's liability insurance coverages.

Copies

Printing agenda materials for board meetings, printing of computerized checks, stationary, envelopes, etc.

Legal Advertising

The District is required to advertise various notices for monthly Board meetings, public hearings, etc. in a newspaper of general circulation.

Other Current Charges

Bank charges and any other miscellaneous expenses incurred during the year.

Yarborough Lane Community Development District General Fund Narrative

Office Supplies

Any supplies that may need to be purchased during the fiscal year, e.g., paper, minute books, file folders, labels, paper clips, etc.

Dues, Licenses & Subscriptions

The District is required to pay an annual fee to the Florida Department of Economic Opportunity for \$175. This is the only expense under this category for the District.

Operations & Maintenance:

Field Contingency

Represents funds allocated to expenses that the District could incur throughout the fiscal year that do not fit into any field category.

SECTION V

RESOLUTION 2023-02

A RESOLUTION OF THE BOARD OF SUPERVISORS OF YARBOROUGH LANE COMMUNITY DEVELOPMENT DISTRICT APPOINTING THE DISTRICT’S APPOINTED TREASURER, ASSISTANT TREASURER, AND SECRETARY OF THE DISTRICT AS SIGNORS ON THE DISTRICT’S LOCAL BANK ACCOUNT AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Yarborough Lane Community Development District (the “District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, and situated entirely within unincorporated Polk County, Florida; and

WHEREAS, the District’s Board of Supervisors desires to appoint the District’s appointed Treasurer, Assistant Treasurer, and Secretary as signors on the District’s local bank account.

NOW THEREFORE BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF YARBOROUGH LANE COMMUNITY DEVELOPMENT DISTRICT THAT:

SECTION 1. The District’s appointed Treasurer, Assistant Treasurer, and Secretary shall be appointed as signors on the District’s local bank account.

SECTION 2. This Resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED this 11th day of May 2023.

ATTEST:

**YARBOROUGH LANE COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

Chairperson, Board of Supervisors

SECTION VI

RESOLUTION 2023-03

A RESOLUTION OF THE BOARD OF SUPERVISORS OF YARBOROUGH LANE COMMUNITY DEVELOPMENT DISTRICT DESIGNATING A TREASURER AND ASSISTANT TREASURER OF THE DISTRICT AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, Yarborough Lane Community Development District (hereinafter the “District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated entirely within unincorporated Polk County, Florida; and

WHEREAS, the Board of Supervisors of the District desires to appoint a Treasurer; and

WHEREAS, the Board of Supervisors of the District desires to appoint an Assistant Treasurer.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF YARBOROUGH LANE COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. George Flint is appointed Treasurer.

SECTION 2. Katie Costa is appointed Assistant Treasurer.

SECTION 3. Darrin Mossing is appointed Assistant Treasurer.

SECTION 4. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this 11th day of May 2023.

ATTEST:

**YARBOROUGH LANE COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

Chairperson, Board of Supervisors

SECTION VII

SECTION C

SECTION 1

Yarborough Lane Community Development District

Summary of Check Register

January 1, 2023 through March 31, 2023

Fund	Date	Check No.'s		Amount
General Fund	1/18/23	26-27	\$	334.98
	1/27/23	28	\$	532.00
	2/1/23	29	\$	6,755.50
	2/16/23	30-35	\$	4,557.84
	3/8/23	36-37	\$	557.30
	3/17/23	38	\$	3,380.65
	3/23/23	39	\$	726.26
Total Amount			\$	16,844.53

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
1/18/23	00004	12/12/22	5099	202211	310	51300	31500		GENERAL COUNSEL - NOV 22	*	38.00	38.00	000026
KE LAW GROUP, PLLC													
1/18/23	00005	12/31/22	00051777	202212	310	51300	48000		NOT BOS MEETING-12/08/22	*	296.98	296.98	000027
CA FLORIDA HOLDINGS, LLC													
1/27/23	00004	1/22/23	5389	202212	310	51300	31500		GENERAL COUNSEL - DEC 22	*	532.00	532.00	000028
KE LAW GROUP, PLLC													
2/01/23	00001	12/01/22	9	202212	310	51300	34000		MANAGEMENT FEES - DEC 22	*	3,125.00		
		12/01/22	9	202212	310	51300	35200		WEBSITE MANAGEMENT-DEC 22	*	100.00		
		12/01/22	9	202212	310	51300	35100		INFORMATION TECH - DEC 22	*	150.00		
		12/01/22	9	202212	310	51300	51000		OFFICE SUPPLIES	*	.12		
		12/01/22	9	202212	310	51300	42000		POSTAGE	*	2.28		
		1/01/23	10	202301	310	51300	34000		MANAGEMENT FEES - JAN 23	*	3,125.00		
		1/01/23	10	202301	310	51300	35200		WEBSITE MANAGEMENT-JAN 23	*	100.00		
		1/01/23	10	202301	310	51300	35100		INFORMATION TECH - JAN 23	*	150.00		
		1/01/23	10	202301	310	51300	51000		OFFICE SUPPLIES	*	2.53		
		1/01/23	10	202301	310	51300	42000		POSTAGE	*	.57		
GOVERNMENTAL MANAGEMENT SERVICES												6,755.50	000029
2/16/23	00006	2/09/23	BW020920	202302	310	51300	11000		SUPERVISOR FEES 02/09/23	*	200.00	200.00	000030
BRIAN WALSH													
2/16/23	00009	2/09/23	GP020920	202302	310	51300	11000		SUPERVISOR FEES 02/09/23	*	200.00	200.00	000031
GARRET PARKINSON													
2/16/23	00001	2/01/23	11	202302	310	51300	34000		MANAGEMENT FEES - FEB 23	*	3,125.00		
		2/01/23	11	202302	310	51300	35200		WEBSITE MANAGEMENT-FEB 23	*	100.00		

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CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT#	SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
2/01/23	11	202302	310-51300-35100	INFORMATION TECH - FEB 23				*	150.00		
2/01/23	11	202302	310-51300-51000	OFFICE SUPPLIES				*	.21		
2/01/23	11	202302	310-51300-42000	POSTAGE				*	4.22		
GOVERNMENTAL MANAGEMENT SERVICES										3,379.43	000032
2/16/23	00007	2/09/23	JS020920	202302	310-51300-11000	SUPERVISOR FEES 02/09/23	JEFFREY T. SHENEFIELD	*	200.00	200.00	000033
2/16/23	00005	1/31/23	00052601	202301	310-51300-48000	REQ OF PROPOSAL AUDIT SVC	CA FLORIDA HOLDINGS, LLC	*	378.41	378.41	000034
2/16/23	00008	2/09/23	MA020920	202302	310-51300-11000	SUPERVISOR FEES 02/09/23	MILTON ANDRADE	*	200.00	200.00	000035
3/08/23	00011	2/19/23	5757	202301	310-51300-31500	GENERAL COUNSEL - JAN 23	KILINSKI / VAN WYK, PLLC	*	222.00	222.00	000036
3/08/23	00005	2/28/23	00053596	202302	310-51300-48000	NOT OF AUDIT COMM/BOS MTG	CA FLORIDA HOLDINGS, LLC	*	335.30	335.30	000037
3/17/23	00001	3/01/23	12	202303	310-51300-34000	MANAGEMENT FEES - MAR 23		*	3,125.00		
		3/01/23	12	202303	310-51300-35200	WEBSITE MANAGEMENT-MAR 23		*	100.00		
		3/01/23	12	202303	310-51300-35100	INFORMATION TECH - MAR 23		*	150.00		
		3/01/23	12	202303	310-51300-51000	OFFICE SUPPLIES		*	2.65		
		3/01/23	12	202303	310-51300-42000	POSTAGE		*	3.00		
GOVERNMENTAL MANAGEMENT SERVICES										3,380.65	000038
3/23/23	00011	3/15/23	6229	202302	310-51300-31500	ATTORNEY FEES-FEB21	KILINSKI / VAN WYK, PLLC	*	726.26	726.26	000039
TOTAL FOR BANK A									16,844.53		

YARB YARBOROUGH LNE KCOSTA

CHECK DATE	VEND#INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK..... AMOUNT #
TOTAL FOR REGISTER						16,844.53	

YARB YARBOROUGH LNE KCOSTA

SECTION 2

Yarborough Lane
Community Development District

Unaudited Financial Reporting
March 31, 2023



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1	<hr/>	<u>Balance Sheet</u>
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4	<hr/>	<u>Month to Month</u>

Yarborough Lane
Community Development District
Combined Balance Sheet
March 31, 2023

	<i>General Fund</i>	<i>Capital Projects Fund</i>	<i>Totals Governmental Funds</i>
Assets:			
<u>Cash:</u>			
Operating Account	\$ 12,283	\$ -	\$ 12,283
Total Assets	\$ 12,283	\$ -	\$ 12,283
Liabilities:			
Accounts Payable	\$ 9,975	\$ -	\$ 9,975
Total Liabilites	\$ 9,975	\$ -	\$ 9,975
Fund Balance:			
Unassigned	\$ 2,308	\$ -	\$ 2,308
Total Fund Balances	\$ 2,308	\$ -	\$ 2,308
Total Liabilities & Fund Balance	\$ 12,283	\$ -	\$ 12,283

Yarborough Lane
Community Development District
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending March 31, 2023

	Adopted Budget	Prorated Budget Thru 03/31/23	Actual Thru 03/31/23	Variance
Revenues:				
Developer Contributions	\$ 184,310	\$ 20,000	\$ 20,000	\$ -
Total Revenues	\$ 184,310	\$ 20,000	\$ 20,000	\$ -
Expenditures:				
<u>General & Administrative:</u>				
Supervisor Fees	\$ 12,000	\$ 6,000	\$ 800	\$ 5,200
Engineering	\$ 15,000	\$ 7,500	\$ -	\$ 7,500
Attorney	\$ 25,000	\$ 12,500	\$ 5,638	\$ 6,862
Annual Audit	\$ 4,000	\$ -	\$ -	\$ -
Assessment Administration	\$ 5,000	\$ -	\$ -	\$ -
Arbitrage	\$ 450	\$ -	\$ -	\$ -
Dissemination	\$ 5,000	\$ -	\$ -	\$ -
Trustee Fees	\$ 3,600	\$ -	\$ -	\$ -
Management Fees	\$ 37,500	\$ 18,750	\$ 18,750	\$ -
Information Technology	\$ 1,800	\$ 900	\$ 900	\$ -
Website Maintenance	\$ 1,200	\$ 600	\$ 600	\$ -
Telephone	\$ 300	\$ 150	\$ -	\$ 150
Postage & Delivery	\$ 1,000	\$ 500	\$ 12	\$ 488
Insurance	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Printing & Binding	\$ 1,000	\$ 500	\$ -	\$ 500
Legal Advertising	\$ 10,000	\$ 5,000	\$ 1,011	\$ 3,989
Other Current Charges	\$ 5,000	\$ 2,500	\$ -	\$ 2,500
Office Supplies	\$ 625	\$ 313	\$ 6	\$ 307
Travel Per Diem	\$ 660	\$ 330	\$ -	\$ 330
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Total General & Administrative	\$ 134,310	\$ 60,718	\$ 32,891	\$ 27,826
<u>Operations & Maintenance</u>				
Field Contingency	\$ 50,000	\$ 25,000	\$ -	\$ 25,000
Total Operations & Maintenance	\$ 50,000	\$ 25,000	\$ -	\$ 25,000
Total Expenditures	\$ 184,310	\$ 85,718	\$ 32,891	\$ 52,826
Excess (Deficiency) of Revenues over Expenditures	\$ -		\$ (12,891)	
Fund Balance - Beginning	\$ -		\$ 15,200	
Fund Balance - Ending	\$ -		\$ 2,308	

Yarborough Lane

Community Development District

Capital Projects Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending March 31, 2023

	Adopted Budget	Prorated Budget Thru 03/31/23	Actual Thru 03/31/23	Variance
Revenues:				
Interest	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Capital Outlay - COI	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ -	\$ -
Other Financing Sources/(Uses):				
Developer Advances	\$ -	\$ -	\$ 5,892	\$ 5,892
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ 5,892	\$ 5,892
Net Change in Fund Balance	\$ -	\$ -	\$ 5,892	\$ 5,892
Fund Balance - Beginning	\$ -	\$ -	\$ (5,892)	\$ (5,892)
Fund Balance - Ending	\$ -	\$ -	\$ -	\$ -

Yarborough Lane
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Developer Contributions	\$ -	\$ -	\$ -	20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	20,000
Total Revenues	\$ -	\$ -	\$ -	20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	20,000
Expenditures:													
<i>General & Administrative:</i>													
Supervisor Fees	\$ -	\$ -	\$ -	\$ -	800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	800
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Attorney	38	38	532	222	4,808	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,638
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Assessment Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Arbitrage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Dissemination	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Trustee Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Management Fees	3,125	3,125	3,125	3,125	3,125	3,125	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	18,750
Information Technology	150	150	150	150	150	150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	900
Website Maintenance	100	100	100	100	100	100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	600
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Postage & Delivery	\$ -	2	2	1	4	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	12
Insurance	5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,000
Printing & Binding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Legal Advertising	\$ -	\$ -	297	378	335	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,011
Other Current Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Office Supplies	\$ -	0	0	3	0	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	6
Travel Per Diem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Dues, Licenses & Subscriptions	175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	175
Total General & Administrative	\$ 8,588	\$ 3,415	\$ 4,206	\$ 3,979	\$ 9,323	\$ 3,381	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	32,891
<i>Operations & Maintenance</i>													
Field Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Operations & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Expenditures	\$ 8,588	\$ 3,415	\$ 4,206	\$ 3,979	\$ 9,323	\$ 3,381	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	32,891
Excess (Deficiency) of Revenues over Expenditures	\$ (8,588)	\$ (3,415)	\$ (4,206)	\$ 16,021	\$ (9,323)	\$ (3,381)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(12,891)

SECTION 3



April 21, 2023

Samantha Hoxie – Recording Secretary
Yarborough Lane CDD Office
219 E. Livingston Street
Orlando, Florida 32801-1508

RE: Yarborough Lane Community Development District Registered Voters

Dear Ms. Hoxie,

In response to your request, there are currently no voters within the Yarborough Lane Community Development District as of **April 15, 2023**.

Please do not hesitate to contact us if we can be of further assistance.

Sincerely,

A handwritten signature in black ink that reads "Lori Edwards".

Lori Edwards
Supervisor of Elections
Polk County, Florida

P.O. Box 1460, Bartow, FL 33831 • Phone: (863) 534-5888

PolkElections.gov

Para asistencia en Español, por favor de llamar al (863) 534-5888