

*Yarborough Lane
Community Development District*

Meeting Agenda

July 9, 2026

AGENDA

Yarborough Lane

Community Development District

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

July 2, 2026

Board of Supervisors Meeting 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, July 9, 2026**, at **10:45 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/83613876087>

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

Meeting ID: 836 1387 6087

Following is the advance agenda for the meeting:

Board of Supervisors Meeting

1. Roll Call
2. Public Comment Period (Public Comments will be limited to three (3) minutes each)
3. Approval of Minutes of the April 9, 2026 Board of Supervisors Meeting
4. Public Hearings
 - A. Public Hearing on the Adoption of the Fiscal Year 2026/2027 Budget
 - i. Consideration of Resolution 2026-04 Adopting the District's Fiscal Year 2026/2027 Budget and Appropriating Funds
 - ii. Consideration of Fiscal Year 2026/2027 Budget Deficit Funding Agreement
 - B. Public Hearing on the Imposition of Operations and Maintenance Special Assessments
 - i. Consideration of Resolution 2026-05 Imposing Special Assessments and Certifying an Assessment Roll
5. Consideration of Resolution 2026-06 Designation of a Regular Monthly Meeting Date, Time, and Location for Fiscal Year 2026/2027
6. Consideration of Resolution 2026-07 Designating a Date, Time, and Location for a Landowners' Meeting and Election (Thursday, November 12, 2026—Regular Meeting Date) (Seat #1, Seat #2 & Seat #3)
7. Goals and Objectives
 - A. Adoption of Fiscal Year 2027 Goals & Objectives
 - B. Review of Approved Fiscal Year 2026 Goals & Objectives and Authorizing Chair to Execute Final Form
8. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. Field Manager's Report
 - D. District Manager's Report
 - i. Approval of Check Register
 - ii. Balance Sheet & Income Statement
 - iii. Presentation of Number of Registered Voters—0
9. Other Business
10. Supervisors Requests and Audience Comments
11. Adjournment

MINUTES

**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, April 9, 2026**, at 11:12 a.m. at the Offices of Highland Homes, 3020 S. Florida Ave., Suite 101, Lakeland, Florida.

Present and constituting a quorum were:

Brian Walsh	Vice Chairman
Kareyann Ellison	Assistant Secretary
Garret Parkinson	Assistant Secretary
Brent Elliott	Assistant Secretary

Also, present were:

Jill Burns	District Manager, GMS
Patrick Collins	District Counsel, KVV Law

The following is a summary of the discussions and actions taken at the April 9, 2026, 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 11:12 a.m. Four Supervisors were present constituting a quorum.

SECOND ORDER OF BUSINESS

Public Comment Period

There were no members of the public present and no members of the public joining via Zoom.

THIRD ORDER OF BUSINESS

**Approval of Minutes of the December 11, 2025
Board of Supervisors Meeting**

Ms. Burns presented the minutes from December 11, 2025 Board of Supervisors meeting. She asked the Board if there were any questions or comments. There were no changes to the minutes.

On MOTION by Mr. Walsh, seconded by Mr. Elliott, with all in favor, the Minutes of December 11, 2025 Board of Supervisors Meeting, were approved

FOURTH ORDER OF BUSINESS

Consideration of Resolution 2026-03 Approving the Proposed Fiscal Year 2026/2027 Budget (Suggested Date: July 9, 2026), Declaring Special Assessments, and Setting the Public Hearings on the Adoption of the Fiscal Year 2026/2027 Budget and the Imposition of Operations and Maintenance Assessments (*Budget to be provided under separate cover*)

Ms. Burns stated that Resolution 2026-03 would approve the proposed FY 2027 budget, declare special assessments, and set the public hearing for adopting the budget and imposing O&M assessments. She explained that this would be the District’s first O&M levy, and the proposed budget was based on estimated build-out costs, with field expenses currently applied only to Phase One.

Ms. Burns noted that the assessment notice would be sent at the higher amount for notice purposes, but the District could later adjust to a target level, reduce certain costs such as security, prorate amenity-related expenses based on the expected December opening, and update field costs once a contract is in place.

On MOTION by Mr. Walsh, seconded by Mr. Parkinson, with all in favor, Resolution 2026-03 Approving the Proposed Fiscal Year 2026/2027 Budget on July 9, 2026, Declaring Special Assessments, and Setting the Public Hearings on the Adoption of the Fiscal Year 2026/2027 Budget and the Imposition of Operations and Maintenance Assessments, was approved.

FIFTH ORDER OF BUSINESS

Ratification of Landscape Maintenance Agreement between Polk County and the District

Ms. Burns stated that the next agenda item was the ratification of the landscape maintenance agreement between Polk County and the District. She explained that the agreement had already been approved and that the Board only needed a motion to ratify it.

On MOTION by Mr. Elliott, seconded by Ms. Ellison, with all in favor, the Landscape Maintenance Agreement between Polk County and the District, was ratified.

SIXTH ORDER OF BUSINESS

Presentation of Arbitrage Rebate Report from AMTEC for Series 2024 Project Bonds

Ms. Burns stated that the Board was reviewing the arbitrage rebate report from AMTEC for the Series 2024 project bonds. She explained that, under the Internal Revenue Code, the District must show that it does not earn more interest than it pays on the bonds. She noted that page 4 of the report showed a negative amount and that the report was independent, so the Board was being asked for a motion to accept it.

On MOTION by Mr. Walsh, seconded by Ms. Ellison, with all in favor, of Arbitrage Rebate Report from AMTEC for Series 2024 Project Bonds, was approved.

SEVENTH ORDER OF BUSINESS

Presentation of Fiscal Year 2025 Audit Report

Ms. Burns stated that the Fiscal Year 2025 audit report was being presented and noted that it was due to the state by June 30th but had been received early. She explained that the management report on page 27 summarized the audit, which showed no instances of non-compliance and no findings. She stated it is a clean audit and requested a motion to accept the audit so it could be submitted to the state.

On MOTION by Mr. Walsh, seconded by Ms. Ellison, with all in favor, Accepting the Fiscal Year 2025 Audit Report, was approved.

EIGHTH ORDER OF BUSINESS

Consideration of 2026 Contract Agreement with Polk County Property Appraiser

Ms. Burns discussed the contract agreement with the Polk County Property Appraiser, explaining that it was an annual renewal and that the District would begin collecting assessments on the tax bill for the first time in the upcoming year.

She stated they needed to review the bond documents to confirm whether the District was required to collect debt assessments on the tax bill. They also discussed the possibility of direct billing O&M assessments for certain lots while collecting debt assessments on the tax roll. She noted a timing issue because the assessment roll must be certified before tax bills are issued, which could create a gap if lots are sold after certification.

Ms. Burns indicated that quarterly billing might be possible so assessments would not need to be front-loaded. After confirming that another builder owned only a few lots, she stated those lots would likely be placed on the tax roll.

On MOTION by Mr. Walsh, seconded by Mr. Parkinson, with all in favor, the 2026 Contract Agreement with Polk County Property Appraiser, was approved.

NINTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Mr. Collins had nothing to report.

B. Engineer

Mr. Arrington had nothing to report.

C. District Manager's Report

i. Approval of Check Register

Ms. Burns presented the check register and stated it is included in the package for Board review.

On MOTION by Mr. Walsh, seconded by Ms. Ellison, with all in favor, the Check Register, was approved.

SECTION IV

SECTION A

SECTION 1

RESOLUTION 2026-04

THE ANNUAL APPROPRIATION RESOLUTION OF THE YARBOROUGH LANE COMMUNITY DEVELOPMENT DISTRICT RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to June 15, 2026, submitted to the Board of Supervisors (“**Board**”) of the Yarborough Lane Community Development District (“**District**”) proposed budget (“**Proposed Budget**”) for the Fiscal Year beginning October 1, 2026, and ending September 30, 2027 (“**Fiscal Year 2027**”), along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

WHEREAS, at least sixty (60) days prior to the adoption of the Proposed Budget, the District filed a copy of the Proposed Budget with the local governing authorities having jurisdiction over the area included in the District pursuant to the provisions of Section 190.008(2)(b), *Florida Statutes*; and

WHEREAS, the Board set a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), *Florida Statutes*; and

WHEREAS, the District Manager posted the Proposed Budget on the District’s website at least two (2) days before the public hearing; and

WHEREAS, Section 190.008(2)(a), *Florida Statutes*, requires that, prior to October 1st of each year, the Board, by passage of the Annual Appropriation Resolution, shall adopt a budget for the ensuing Fiscal Year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing Fiscal Year; and

WHEREAS, the District Manager has prepared a Proposed Budget, whereby the budget shall project the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the Fiscal Year.

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

SECTION 1. BUDGET

- a. The Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District’s Local Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.

- b. The Proposed Budget, attached hereto as **Exhibit A**, as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* (“**Adopted Budget**”), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.
- c. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District’s Local Records Office and identified as “The Budget for the Yarborough Lane Community Development District for the Fiscal Year Ending September 30, 2027.”
- d. The Adopted Budget shall be posted by the District Manager on the District’s official website within thirty (30) days after adoption, and shall remain on the website for at least two (2) years.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2027, the sum of \$ _____ to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

GENERAL FUND	\$ _____
DEBT SERVICE FUND – SERIES 2024	\$ _____
TOTAL ALL FUNDS	\$ _____

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2027 or within sixty (60) days following the end of the Fiscal Year 2027 may amend its Adopted Budget for that Fiscal Year as follows:

- a. A line-item appropriation for expenditures within a fund may be decreased or increased by motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if the total appropriations of the fund do not increase and if either (i) the aggregate change in the original appropriation item does not exceed the greater of \$15,000 or 15% of the original appropriation, or (ii) such expenditure is authorized by separate disbursement or spending resolution.

- c. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

The District Manager or Treasurer must ensure that any amendments to the budget under paragraph c. above are posted on the District’s website within five (5) days after adoption and remain on the website for at least two (2) years.

SECTION 4. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 9th DAY OF JULY, 2026.

ATTEST:

**YARBOROUGH LANE COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

By: _____

Its: _____

Exhibit A: Adopted Budget for Fiscal Year 2027

Yarborough Lane
Community Development District

Proposed Budget
FY2027



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Yarborough Lane
Community Development District
Proposed Budget
General Fund

Description	Adopted Budget FY2026	Actuals Thru 5/31/26	Projected Next 4 Months	Total Thru 9/30/26	Proposed Budget FY2027
Revenues					
Assessments	\$ -	\$ -	\$ -	\$ -	\$ 232,407
Assessments - Direct	\$ -	\$ -	\$ -	\$ -	\$ 85,747
Developer Contributions	\$ 551,603	\$ 75,000	\$ 42,035	\$ 117,035	\$ 169,467
Interest	\$ -	\$ 111	\$ -	\$ 111	\$ -
Total Revenues	\$ 551,603	\$ 75,111	\$ 42,035	\$ 117,146	\$ 487,621
Expenditures					
<i>General & Administrative</i>					
Supervisor Fees	\$ 12,000	\$ 2,200	\$ 4,000	\$ 6,200	\$ 12,000
FICA Expenditures	\$ 918	\$ 168	\$ 306	\$ 474	\$ 918
Engineering	\$ 15,000	\$ 865	\$ 7,500	\$ 8,365	\$ 15,000
Attorney	\$ 25,000	\$ 5,945	\$ 4,800	\$ 10,745	\$ 25,000
Annual Audit	\$ 6,100	\$ 5,100	\$ -	\$ 5,100	\$ 6,700
Assessment Administration	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000
Arbitrage	\$ 900	\$ 450	\$ -	\$ 450	\$ 900
Dissemination	\$ 6,150	\$ 3,433	\$ 1,717	\$ 5,150	\$ 6,408
Disclosure Software	\$ 5,000	\$ 2,500	\$ -	\$ 2,500	\$ 5,000
Trustee Fees	\$ 9,000	\$ -	\$ 4,434	\$ 4,434	\$ 9,000
Management Fees	\$ 40,556	\$ 27,037	\$ 13,519	\$ 40,556	\$ 42,584
Information Technology	\$ 1,947	\$ 1,298	\$ 649	\$ 1,947	\$ 2,044
Website Maintenance	\$ 1,298	\$ 865	\$ 433	\$ 1,298	\$ 1,363
Postage & Delivery	\$ 1,000	\$ 223	\$ 333	\$ 556	\$ 1,000
Insurance	\$ 7,434	\$ 5,732	\$ -	\$ 5,732	\$ 6,305
Copies	\$ 1,000	\$ 190	\$ 333	\$ 523	\$ 1,000
Legal Advertising	\$ 10,000	\$ 1,030	\$ 4,500	\$ 5,530	\$ 6,000
Other Current Charges	\$ 2,500	\$ 431	\$ 260	\$ 691	\$ 2,500
Office Supplies	\$ 625	\$ 11	\$ 208	\$ 220	\$ 625
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ -	\$ 175	\$ 175
Total General & Administrative:	\$ 151,603	\$ 57,654	\$ 42,992	\$ 100,646	\$ 149,521

Yarborough Lane
Community Development District
Proposed Budget
General Fund

Description	Adopted Budget FY2026	Actuals Thru 5/31/26	Projected Next 4 Months	Total Thru 9/30/26	Proposed Budget FY2027
<u>Operations & Maintenance</u>					
Property Insurance	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Field Management	\$ -	\$ -	\$ -	\$ -	\$ 15,000
Landscape Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 85,000
Landscape Replacement	\$ -	\$ -	\$ -	\$ -	\$ 15,000
Electric	\$ -	\$ -	\$ -	\$ -	\$ 2,500
Streetlights	\$ -	\$ -	\$ -	\$ -	\$ 35,000
Water & Sewer	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Irrigation Repairs	\$ -	\$ -	\$ -	\$ -	\$ 7,500
General Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Holiday Décor	\$ -	\$ -	\$ -	\$ -	\$ 7,500
Field Contingency	\$ 250,000	\$ 4,500	\$ 12,000	\$ 16,500	\$ 15,000
Total Operations & Maintenance:	\$ 250,000	\$ 4,500	\$ 12,000	\$ 16,500	\$ 227,500
<u>Amenities</u>					
Amenity - Electric	\$ -	\$ -	\$ -	\$ -	\$ 24,000
Amenity - Water	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Internet	\$ -	\$ -	\$ -	\$ -	\$ 1,500
Pest Control	\$ -	\$ -	\$ -	\$ -	\$ 1,600
Janitorial Services	\$ -	\$ -	\$ -	\$ -	\$ 14,000
Security Services	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Pool Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 24,500
Amenity Access Management	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Amenity Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Amenity Contingency	\$ 150,000	\$ -	\$ -	\$ -	\$ 10,000
Total Amenities:	\$ 150,000	\$ -	\$ -	\$ -	\$ 110,600
Total Expenditures	\$ 551,603	\$ 62,154	\$ 54,992	\$ 117,146	\$ 487,621
Excess Revenues/(Expenditures)	\$ -	\$ 12,957	\$ (12,957)	\$ -	\$ -

Net Assessments	\$318,154
Add: Discounts & Collections 7%	\$23,947
Gross Assessments	\$342,101

Product Type	Assessable Units	ERU/Unit	Total ERUs	Net Assessment	Net Per Unit	Gross Per Unit
Phase 1 - Platted	238	1.00	238.00	\$232,407.00	\$976.50	\$1,050.00
Phase 2 - Admin Only	320	0.27	87.81	\$85,746.97	\$267.96	\$288.13
	558		325.81	\$318,153.97		

Yarborough Lane Community Development District General Fund Budget

Revenues:

Assessments

The District will levy a non-ad valorem assessment on all the assessable property within the District in order to pay for operating expenditures during the fiscal year.

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.

FICA Expenditures

Represents the Employer's share of Social Security and Medicare taxes withheld from Board of Supervisor checks.

Engineering

The District's engineer 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 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 has contracted with Governmental Management Services-Central Florida, LLC to levy and administer the collection of non-ad valorem assessment on all assessable property within the District.

Yarborough Lane Community Development District General Fund Budget

Arbitrage

The District has contracted with AMTEC to annually calculate the District's Arbitrage Rebate Liability on its Series 2024 bond issuance and anticipates this cost with future bond issuances.

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 service is contracted with Governmental Management Services – Central FL LLC for its current Series 2024 bond issuance and anticipated bond issuances.

Disclosure Software

The District has contracted with DTS to provide software platform for filing various reports required in accordance with the Continuing Disclosure Agreements for the various bond issue(s).

Trustee Fees

The District will incur trustee related costs with the issuance of its Series 2024 bond and anticipated issuances with US Bank.

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 with Governmental Management Services–Central Florida, LLC 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.

Website Maintenance

Represents the costs with Governmental Management Services–Central Florida LLC 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.

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 with Florida Insurance Alliance.

Yarborough Lane Community Development District General Fund Budget

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.

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 Commerce for \$175. This is the only expense under this category for the District.

Operations & Maintenance:

Field Expenditures

Property Insurance

The District's property insurance coverage is provided by the Florida Insurance Alliance (FIA). FIA specializes in providing insurance coverage to governmental agencies.

Field Management

Represents the estimated costs of contracting services that provide onsite field management of contracts for the District such as landscape and lake maintenance. Services can include onsite inspections, meetings with contractors, monitoring of utility accounts, attend Board meetings and receive and respond to property owner phone calls and emails.

Landscape Maintenance

Represents the estimated maintenance of the landscaping within the common areas of the District after the installation of landscape material has been completed.

Landscape Contingency

Represents the estimated cost of replacing landscaping within the common areas of the District.

Electric

Represents estimated electric charges of common areas throughout the District.

Yarborough Lane Community Development District General Fund Budget

Streetlights

Represents the cost to maintain streetlights within the District Boundaries that are expected to be in place throughout the fiscal year.

Water & Sewer

Represents estimated costs for water and refuse services provided for common areas throughout the District.

Irrigation Repairs

Represents the cost of maintaining and repairing the irrigation system.

General Repairs & Maintenance

Represents estimated costs for general repairs and maintenance of the District's common areas. These can include pressure washing, and repairs to fences, monuments, lighting, and other assets.

Holiday Décor

Represents the estimated cost of adding holiday décor to the District's entry monuments.

Field Contingency

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

Amenity Expenditures

Amenity - Electric

Represents estimated electric charges for the District's amenity facilities.

Amenity - Water

Represents estimated water charges for the District's amenity facilities.

Internet

Internet service will be added for use at the Amenity Facilities.

Pest Control

Represents estimated cost for pest control treatments to its amenity facilities.

Janitorial Services

Represents the estimated costs to provide janitorial services weekly and supplies for the District's amenity facilities.

Yarborough Lane Community Development District General Fund Budget

Security Services

Represents the estimated cost of contracting a monthly security service for the District's amenity facilities.

Pool Maintenance

Represents the costs of regular cleaning and treatments of the District's pool.

Amenity Access Management

Amenity Management provides access card issuance through registration, proof of residency, and photo identification. The team also provides keycard troubleshooting for issues and concerns related to access control. Staff reviews security concerns and amenity policy violations via remote camera monitoring on an as-needed basis. Districts are provided electronic communication for District news and direct remote customer service through phone and email directly to the Amenity Access Team.

Amenity Repairs & Maintenance

Represents estimated costs for repairs and maintenance of the District's amenity facilities.

Contingency

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

Yarborough Lane
Community Development District
Proposed Budget
Debt Service Fund Series 2024

Description	Adopted Budget FY2026	Actuals Thru 5/31/26	Projected Next 4 Months	Total Thru 9/30/26	Proposed Budget FY2027
Revenues					
Assessments	\$ 853,758	\$ 514,519	\$ 330,465	\$ 844,983	\$ 847,175
Assessments- Prepayments	\$ -	\$ 31,316	\$ -	\$ 31,316	\$ -
Assessments- Lot Closings	\$ -	\$ 2,192	\$ -	\$ 2,192	\$ -
Interest	\$ 27,761	\$ 25,452	\$ 6,363	\$ 31,814	\$ 15,907
Carry Forward Surplus	\$ 370,708	\$ 356,576	\$ -	\$ 356,576	\$ 387,629
Total Revenues	\$ 1,252,228	\$ 930,053	\$ 336,827	\$ 1,266,881	\$ 1,250,711
Expenditures					
Interest - 11/1	\$ 339,519	\$ 339,519	\$ -	\$ 339,519	\$ 335,363
Principal - 5/1	\$ 175,000	\$ 175,000	\$ -	\$ 175,000	\$ 185,000
Interest - 5/1	\$ 339,519	\$ 339,519	\$ -	\$ 339,519	\$ 335,363
Total Expenditures	\$ 854,038	\$ 854,038	\$ -	\$ 854,038	\$ 855,725
Excess Revenues/(Expenditures)	\$ 398,190	\$ 76,016	\$ 336,827	\$ 412,843	\$ 394,986
Other Financing Sources/(Uses):					
Transfer In/(Out)	\$ -	\$ (25,214)	\$ -	\$ (25,214)	\$ -
Total Other Financing Sources/(Uses)	\$ -	\$ (25,214)	\$ -	\$ (25,214)	\$ -
Net Change in Fund Balance	\$ 398,190	\$ 50,802	\$ 336,827	\$ 387,629	\$ 394,986

Interest - 11/1/27 \$ 330,969

Product	Assessable Units	Maximum Annual	Net Assessment	Gross Assessment
Single Family 40'	48	\$ 136,715	\$ 2,848	\$ 3,063
Single Family 50' - PD	1	\$ 1,250	\$ 1,250	\$ 1,344
Single Family 50'	133	\$ 491,320	\$ 3,694	\$ 3,972
Single Family 60'	57	\$ 217,890	\$ 3,823	\$ 4,110
	239	\$ 847,175		

Yarborough Lane
Community Development District
Series 2024 Special Assessment Bonds
Amortization Schedule

Date	Balance	Prinicipal	Interest	Total
11/01/26	\$ 12,325,000.00	\$ -	\$ 335,362.50	\$ 849,881.25
05/01/27	\$ 12,325,000.00	\$ 185,000.00	\$ 335,362.50	
11/01/27	\$ 12,140,000.00	\$ -	\$ 330,968.75	\$ 851,331.25
05/01/28	\$ 12,140,000.00	\$ 195,000.00	\$ 330,968.75	
11/01/28	\$ 11,945,000.00	\$ -	\$ 326,337.50	\$ 852,306.25
05/01/29	\$ 11,945,000.00	\$ 205,000.00	\$ 326,337.50	
11/01/29	\$ 11,740,000.00	\$ -	\$ 321,468.75	\$ 852,806.25
05/01/30	\$ 11,740,000.00	\$ 215,000.00	\$ 321,468.75	
11/01/30	\$ 11,525,000.00	\$ -	\$ 316,362.50	\$ 852,831.25
05/01/31	\$ 11,525,000.00	\$ 225,000.00	\$ 316,362.50	
11/01/31	\$ 11,300,000.00	\$ -	\$ 311,018.75	\$ 852,381.25
05/01/32	\$ 11,300,000.00	\$ 235,000.00	\$ 311,018.75	
11/01/32	\$ 11,065,000.00	\$ -	\$ 304,732.50	\$ 850,751.25
05/01/33	\$ 11,065,000.00	\$ 250,000.00	\$ 304,732.50	
11/01/33	\$ 10,815,000.00	\$ -	\$ 298,045.00	\$ 852,777.50
05/01/34	\$ 10,815,000.00	\$ 260,000.00	\$ 298,045.00	
11/01/34	\$ 10,555,000.00	\$ -	\$ 291,090.00	\$ 849,135.00
05/01/35	\$ 10,555,000.00	\$ 275,000.00	\$ 291,090.00	
11/01/35	\$ 10,280,000.00	\$ -	\$ 283,733.75	\$ 849,823.75
05/01/36	\$ 10,280,000.00	\$ 290,000.00	\$ 283,733.75	
11/01/36	\$ 9,990,000.00	\$ -	\$ 275,976.25	\$ 849,710.00
05/01/37	\$ 9,990,000.00	\$ 310,000.00	\$ 275,976.25	
11/01/37	\$ 9,680,000.00	\$ -	\$ 267,683.75	\$ 853,660.00
05/01/38	\$ 9,680,000.00	\$ 325,000.00	\$ 267,683.75	
11/01/38	\$ 9,355,000.00	\$ -	\$ 258,990.00	\$ 851,673.75
05/01/39	\$ 9,355,000.00	\$ 345,000.00	\$ 258,990.00	
11/01/39	\$ 9,010,000.00	\$ -	\$ 249,761.25	\$ 853,751.25
05/01/40	\$ 9,010,000.00	\$ 360,000.00	\$ 249,761.25	
11/01/40	\$ 8,650,000.00	\$ -	\$ 240,131.25	\$ 849,892.50
05/01/41	\$ 8,650,000.00	\$ 380,000.00	\$ 240,131.25	
11/01/41	\$ 7,870,000.00	\$ -	\$ 229,966.25	\$ 850,097.50
05/01/42	\$ 6,995,000.00	\$ 400,000.00	\$ 229,966.25	
11/01/42	\$ 6,995,000.00	\$ -	\$ 219,266.25	\$ 849,232.50
05/01/43	\$ 6,995,000.00	\$ 425,000.00	\$ 219,266.25	
11/01/43	\$ 6,995,000.00	\$ -	\$ 207,897.50	\$ 852,163.75
05/01/44	\$ 6,995,000.00	\$ 450,000.00	\$ 207,897.50	
11/01/44	\$ 6,995,000.00	\$ -	\$ 195,860.00	\$ 853,757.50
05/01/45	\$ 6,995,000.00	\$ 475,000.00	\$ 195,860.00	
11/01/45	\$ 6,520,000.00	\$ -	\$ 182,560.00	\$ 853,420.00
05/01/46	\$ 6,520,000.00	\$ 500,000.00	\$ 182,560.00	
11/01/46	\$ 6,020,000.00	\$ -	\$ 168,560.00	\$ 851,120.00

Yarborough Lane
Community Development District
Series 2024 Special Assessment Bonds
Amortization Schedule

Date	Balance	Prinicipal	Interest	Total
05/01/47	\$ 6,020,000.00	\$ 530,000.00	\$ 168,560.00	
11/01/47	\$ 5,490,000.00	\$ -	\$ 153,720.00	\$ 852,280.00
05/01/48	\$ 5,490,000.00	\$ 560,000.00	\$ 153,720.00	
11/01/48	\$ 4,930,000.00	\$ -	\$ 138,040.00	\$ 851,760.00
05/01/49	\$ 4,930,000.00	\$ 590,000.00	\$ 138,040.00	
11/01/49	\$ 4,340,000.00	\$ -	\$ 121,520.00	\$ 849,560.00
05/01/50	\$ 4,340,000.00	\$ 625,000.00	\$ 121,520.00	
11/01/50	\$ 3,715,000.00	\$ -	\$ 104,020.00	\$ 850,540.00
05/01/51	\$ 3,715,000.00	\$ 660,000.00	\$ 104,020.00	
11/01/51	\$ 3,055,000.00	\$ -	\$ 85,540.00	\$ 849,560.00
05/01/52	\$ 3,055,000.00	\$ 700,000.00	\$ 85,540.00	
11/01/52	\$ 2,355,000.00	\$ -	\$ 65,940.00	\$ 851,480.00
05/01/53	\$ 2,355,000.00	\$ 740,000.00	\$ 65,940.00	\$ -
11/01/53	\$ 1,615,000.00	\$ -	\$ 45,220.00	\$ 851,160.00
05/01/54	\$ 1,615,000.00	\$ 785,000.00	\$ 45,220.00	\$ -
11/01/54	\$ 830,000.00	\$ -	\$ 23,240.00	\$ 853,460.00
05/01/55	\$ 830,000.00	\$ 830,000.00	\$ 23,240.00	\$ 853,240.00
		\$ 12,325,000.00	\$ 12,706,025.00	\$ 25,545,543.75

SECTION 2

YARBOROUGH LANE COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2027 FUNDING AGREEMENT

This agreement (“**Agreement**”) is made and entered into this 1st day of October, 2026, by and between:

YARBOROUGH LANE COMMUNITY DEVELOPMENT DISTRICT, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, located in Polk County, Florida, with an address of c/o Governmental Management Services - Central Florida, LLC, 219 E. Livingston Street, Orlando, Florida 32801 (“**District**”), and

CLAYTON PROPERTIES GROUP, INC., a Tennessee corporation and a landowner in the District (“**Developer**”), with an address of 3020 S. Florida Avenue, Lakeland, Florida 33803.

RECITALS

WHEREAS, the District was established for the purpose of planning, financing, constructing, operating and/or maintaining certain infrastructure; and

WHEREAS, the District, pursuant to Chapter 190, *Florida Statutes*, is authorized to levy such taxes, special assessments, fees and other charges as may be necessary in furtherance of the District's activities and services; and

WHEREAS, Developer presently owns and/or is developing the majority of all real property described in **Exhibit A**, attached hereto and incorporated herein (“**Property**”), within the District, which Property will benefit from the timely construction and acquisition of the District's facilities, activities and services and from the continued operations of the District; and

WHEREAS, the District is adopting its general fund budget for the Fiscal Year beginning October 1, 2026, and ending September 30, 2027 (“**Fiscal Year 2027 Budget**”); and

WHEREAS, this Fiscal Year 2027 Budget, which both parties recognize may be amended from time to time in the sole discretion of the District, is attached hereto and incorporated herein by reference as **Exhibit B**; and

WHEREAS, the District has the option of levying non-ad valorem assessments on all land, including the Property, that will benefit from the activities, operations and services set forth in the **Fiscal Year 2027 Budget**, or utilizing such other revenue sources as may be available to it; and

WHEREAS, in lieu of levying assessments on the Property, the Developer is willing to provide such funds as are necessary to allow the District to proceed with its operations as described in **Exhibit B**; and

WHEREAS, the Developer agrees that the activities, operations and services provide a special and peculiar benefit equal to or in excess of the costs reflected on **Exhibit B** to the Property; and

WHEREAS, the Developer has agreed to enter into this Agreement in lieu of having the District levy and collect any non-ad valorem assessments as authorized by law against the Property located within the District for the activities, operations and services set forth in **Exhibit B**; and

WHEREAS, Developer and District desire to secure such budget funding through the imposition of a continuing lien against the Property described in **Exhibit A** and otherwise as provided herein.

NOW, THEREFORE, based upon good and valuable consideration and the mutual covenants of the parties, the receipt of which and sufficiency of which are hereby acknowledged, the parties agree as follows:

1. FUNDING. The Developer agrees to make available to the District the monies necessary for the operation of the District as called for in the budget attached hereto as **Exhibit B**, as may be amended from time to time in the District's sole discretion, within fifteen (15) days of written request by the District. Amendments to the Fiscal Year 2027 Budget as shown on **Exhibit B** adopted by the District at a duly noticed meeting shall have the effect of amending this Agreement without further action of the parties. Funds provided hereunder shall be placed in the District's general checking account. These payments are made by the Developer in lieu of taxes, fees, or assessments which might otherwise be levied or imposed by the District.

2. CONTINUING LIEN. District shall have the right to file a continuing lien upon the Property described in **Exhibit A** for all payments due and owing under the terms of this Agreement and for interest thereon, and for reasonable attorneys' fees, paralegals' fees, expenses and court costs incurred by the District incident to the collection of funds under this Agreement or for enforcement this lien, and all sums advanced and paid by the District for taxes and payment on account of superior interests, liens and encumbrances in order to preserve and protect the District's lien. The lien shall be effective as of the date and time of the recording of a "Notice of Lien for Fiscal Year 2027 Budget" in the public records of Polk County, Florida ("**County**"), stating among other things, the description of the real property and the amount due as of the recording of the Notice, and the existence of this Agreement. The District Manager, in its sole discretion, is hereby authorized by the District to file the Notice of Lien for Fiscal Year 2027 Budget on behalf of the District, without the need of further Board action authorizing or directing such filing. At the District Manager's direction, the District may also bring an action at law against the record title holder to the Property to pay the amount due under this Agreement or may foreclose the lien against the Property in any manner authorized by law. The District may partially release any filed lien for portions of the Property subject to a plat if and when the Developer has demonstrated, in the District's sole discretion, such release will not materially impair the ability of the District to enforce the collection of funds hereunder. In the event the Developer sells any of the Property described in **Exhibit A** after the execution of this Agreement, the Developer's rights and obligations under this Agreement shall remain the same, provided however that the District shall only have the right to file a lien upon the remaining Property owned by the Developer.

3. ALTERNATIVE COLLECTION METHODS.

a. In the alternative or in addition to the collection method set forth in Paragraph 2 above, the District may enforce the collection of funds due under this Agreement by action against the Developer in the appropriate judicial forum in and for the County. The enforcement of the collection of funds in this manner shall be in the sole discretion of the District Manager on behalf of the District. In the event that either party is required to enforce this Agreement by court proceedings or otherwise, then the parties agree that the prevailing party shall be entitled to recover from the other all costs incurred, including reasonable attorneys' fees and costs for trial, alternative dispute resolution, or appellate proceedings.

b. The District hereby finds that the activities, operations and services set forth in **Exhibit B** provide a special and peculiar benefit to the Property, which benefit is initially allocated on an equal developable acreage basis. The Developer agrees that the activities, operations and services set forth in **Exhibit B** provide a special and peculiar benefit to the Property equal to or in excess of the costs set forth in **Exhibit B**, on an equal developable acreage basis. Therefore, in the alternative or in addition to the other methods of collection set forth in this Agreement, the District, in its sole discretion, may choose to certify amounts due hereunder as a non-ad valorem assessment on all or any part of the Property for collection, either through the Uniform Method of Collection set forth in Chapter 197, *Florida Statutes*, or under any method of direct bill and collection authorized by Florida law. Such assessment, if imposed, may be certified on the next available tax roll of the County property appraiser.

4. AGREEMENT; AMENDMENTS. This instrument shall constitute the final and complete expression of the agreement between the parties relating to the subject matter of this Agreement. Amendments to and waivers of the provisions contained in this Agreement may be made only by an instrument in writing which is executed by both of the parties hereto.

5. AUTHORIZATION. The execution of this Agreement has been duly authorized by the appropriate body or official of all parties hereto, each party has complied with all the requirements of law, and each party has full power and authority to comply with the terms and provisions of this instrument.

6. ASSIGNMENT. This Agreement may be assigned, in whole or in part, by either party only upon the written consent of the other, which consent shall not be unreasonably withheld.

7. DEFAULT. A default by either party under this Agreement shall entitle the other to all remedies available at law or in equity, which shall include, but not be limited to, the right of damages, injunctive relief and specific performance and specifically including the ability of the District to enforce any and all payment obligations under this Agreement in the manner described herein in Paragraphs 2 and 3 above.

8. THIRD-PARTY RIGHTS; TRANSFER OF PROPERTY. This Agreement is solely for the benefit of the formal parties herein and no right or cause of action shall accrue upon or by reason hereof, to or for the benefit of any third party not a formal party hereto. Nothing in

this Agreement expressed or implied is intended or shall be construed to confer upon any person or corporation other than the parties hereto any right, remedy or claim under or by reason of this Agreement or any provisions or conditions hereof; and all of the provisions, representations, covenants and conditions herein contained shall inure to the sole benefit of and shall be binding upon the parties hereto and their respective representatives, successors and assigns. In the event the Developer sells or otherwise disposes of its business or of all or substantially all of its assets relating to improvements, work product, or lands within the District, the Developer shall continue to be bound by the terms of this Agreement and additionally shall expressly require that the purchaser agree to be bound by the terms of this Agreement. The Developer shall give ninety (90) days' prior written notice to the District of any such sale or disposition.

9. FLORIDA LAW GOVERNS. This Agreement and the provisions contained herein shall be construed, interpreted and controlled according to the laws of the State of Florida.

10. ARM'S LENGTH TRANSACTION. This Agreement has been negotiated fully between the parties as an arm's length transaction. The parties participated fully in the preparation of this Agreement with the assistance of their respective counsel. In the case of a dispute concerning the interpretation of any provision of this Agreement, the parties are each deemed to have drafted, chosen and selected the language, and the doubtful language will not be interpreted or construed against any party.

11. EFFECTIVE DATE. The Agreement shall be effective after execution by both parties hereto. The enforcement provisions of this Agreement shall survive its termination, until all payments due under this Agreement are paid in full.

12. PUBLIC RECORDS. Developer understands and agrees that all documents of any kind provided to the District in connection with this Agreement may be public records, and, accordingly, Developer agrees to comply with all applicable provisions of Florida law in handling such records, including, but not limited, to Section 119.0701, *Florida Statutes*. Developer acknowledges that the designated public records custodian for the District is **Jill Burns** ("**Public Records Custodian**"). Among other requirements and to the extent applicable by law, Developer shall 1) keep and maintain public records required by the District to perform the service; 2) upon request by the Public Records Custodian, provide the District with the requested public records or allow the records to be inspected or copied within a reasonable time period at a cost that does not exceed the cost provided in Chapter 119, *Florida Statutes*; 3) ensure that public records which are exempt or confidential, and exempt from public records disclosure requirements, are not disclosed except as authorized by law for the duration of the agreement term and following the agreement term if Developer does not transfer the records to the Public Records Custodian of the District; and 4) upon completion of the agreement, transfer to the District, at no cost, all public records in Developer's possession or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws. When such public records are transferred by Developer, Developer shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District in a format that is compatible with Microsoft Word or Adobe PDF formats.

IF DEVELOPER HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO DEVELOPER'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS OF THE YARBOROUGH LANE COMMUNITY DEVELOPMENT DISTRICT AT GOVERNMENTAL MANAGEMENT SERVICES – CENTRAL FLORIDA, LLC, 219 E. LIVINGSTON STREET, ORLANDO, FLORIDA 32801, TELEPHONE: (407) 841-5524, EMAIL JBURNS@GMSCFL.COM.

13. NOTICES. All notices, requests, consents, and other communications hereunder (“Notices”) shall be in writing and shall be mailed by First Class Mail, postage prepaid, sent by overnight delivery service, or sent by electronic mail with confirmation of receipt (except for notices of default, which shall also be sent by overnight delivery service), to the parties, as follows:

A. If to the District: Yarborough Lane Community Development District
c/o GMS - Central Florida, LLC
219 E. Livingston Street
Orlando, Florida 32801
Attn: District Manager
jburns@gmscfl.com

With a copy to: Kilinski | Van Wyk PLLC
517 East College Avenue
Tallahassee, Florida 32301
Attn: Yarborough Lane CDD, District Counsel
patrick@cddlwyers.com

B. If to Developer: Clayton Properties Group, Inc.
3020 S. Florida Avenue
Lakeland, Florida 33803
Attn: _____
Email: _____

Except as otherwise provided herein, any Notice shall be deemed received only upon actual delivery at the address set forth herein. Notices delivered after 5:00 p.m. (at the place of delivery) or on a non-business day, shall be deemed received on the next business day. If any time for giving Notice contained in this Agreement would otherwise expire on a non-business day, the Notice period shall be extended to the next succeeding business day. Saturdays, Sundays, and legal holidays recognized by the United States government shall not be regarded as business days. Counsel for the parties may deliver Notice on behalf of the parties. Any party or other person to whom Notices are to be sent or copied may notify the other parties and addressees of any change in name or address to which Notices shall be sent by providing the same on five (5) days' written notice to the parties and addressees set forth herein.

14. COUNTERPARTS. This Agreement may be executed in any number of counterparts, each of which when executed and delivered shall be an original; however, all such counterparts together shall constitute, but one and the same instrument. Signature and acknowledgment pages, if any, may be detached from the counterparts and attached to a single copy of this document to physically form one document.

15. ANTIHUMAN TRAFFICKING. Developer certifies, by acceptance of this Agreement, that neither it nor its principals utilize coercion for labor or services as defined in Section 787.06, *Florida Statutes*. Developer agrees to execute an affidavit in compliance with Section 787.06(14), *Florida Statutes*, and acknowledges that if Developer refuses to sign said affidavit, the District may terminate this Agreement immediately.

16. SCRUTINIZED COMPANIES. In accordance with Section 287.135, *Florida Statutes*, Contractor represents that in entering into this Agreement, neither it nor any of its officers, directors, executives, partners, shareholders, members, or agents is on the Scrutinized Companies with Activities in Sudan List, the Scrutinized Companies with Activities in the Iran Terrorism Sectors List, or the Scrutinized Companies or Other Entities that Boycott Israel List created pursuant to Sections 215.4725 and 215.473, *Florida Statutes*, and in the event such status changes, Contractor shall immediately notify the District. If Contractor is found to have submitted a false statement, has been placed on the Scrutinized Companies with Activities in Sudan List, the Scrutinized Companies with Activities in the Iran Terrorism Sectors List, or has been engaged in business operations in Cuba or Syria, or is now or in the future on the Scrutinized Companies or Other Entities that Boycott Israel List, or engaged in a boycott of Israel, the District may immediately terminate this Agreement.

17. E-VERIFY. Developer shall comply with the requirements of Section 448.095, *Florida Statutes*, including the requirement to enroll in and use the E-Verify system to verify the work authorization status of all newly hired employees. Developer shall require all subcontractors performing work under this Agreement to comply with the requirements of Section 448.095, *Florida Statutes*. If Developer fails to comply with this section, the District shall terminate this Agreement and Developer shall be liable for all costs associated with such termination. Developer shall maintain records of its compliance with this section and shall provide copies of such records to the District upon request.

[Signatures on Following Page]

IN WITNESS WHEREOF, the parties execute this Agreement the day and year first written above.

**YARBOROUGH LANE COMMUNITY
DEVELOPMENT DISTRICT**

By: _____
Its: _____

**CLAYTON PROPERTIES GROUP,
INC.**, a Tennessee corporation

By: _____
Its: _____

EXHIBIT A: Property Description
EXHIBIT B: Fiscal Year 2027 Budget

EXHIBIT A:
Property Description

LEGAL DESCRIPTION:

PARCEL 1

LOT 40 OF SECTION 23, TOWNSHIP 29 SOUTH, RANGE 24 EAST, W. F. HALLAM AND COMPANY'S CLUB COLONY TRACT OF LAKE LAND HIGHLANDS, FLORIDA, SAID LOT BEING EQUIVALENT TO THE NW 1/4 OF THE NW 1/4 OF THE SW 1/4 OF SAID SECTION, TOWNSHIP AND RANGE. PARCEL ID 232924-288009-004001 AND 232924-288000-004002.

AND

PARCEL 2

LOT 26 OF W.F. HALLAM & COMPANY'S CLUB COLONY TRACT OF LAKE LAND HIGHLANDS, ACCORDING TO THE PLAT THEREOF RECORDED IN PLAT BOOK 1, PAGE 102, OF THE PUBLIC RECORDS OF POLK COUNTY, FLORIDA AND THAT PART OF VACATED ROAD RECORDED DECEMBER 21, 2007 IN OFFICIAL RECORDS BOOK 10348, PAGE 703, LESS THAT PORTION OF ADDITIONAL ROAD RIGHT-OF-WAY RECORDED FOR CREWS LAKE DRIVE. PARCEL ID. 232924-288000-000000.

AND

PARCEL 3

LOT 41 OF SECTION 23, TOWNSHIP 29 SOUTH, RANGE 24 EAST, OF W. F. HALLAM AND COMPANY'S CLUB COLONY TRACT OF LAKE LAND HIGHLANDS, FLORIDA, ACCORDING TO PLAT THEREOF RECORDED IN PLAT BOOK 1, PAGE 102, PUBLIC RECORDS OF POLK COUNTY, FLORIDA. PARCEL ID. 232924-288000-004196.

AND

PARCEL 4

THE SE 1/4 OF NW 1/4 OF SW 1/4 OF SECTION 23, TOWNSHIP 29 SOUTH, RANGE 24 EAST, ALSO KNOWN AS LOT 42 OF W. F. HALLAM & CO'S CLUB COLONY TRACT OF LAKE LAND HIGHLANDS, ACCORDING TO THE MAP OR PLAT THEREOF AS RECORDED IN PLAT BOOK 1, PAGE 102A OF THE PUBLIC RECORDS OF POLK COUNTY, FLORIDA AND THAT PART OF VACATED ROAD RECORDED DECEMBER 21, 2007 IN OFFICIAL RECORDS BOOK 10348, PAGE 703. PARCEL ID. 232924-288009-004250.

AND

PARCEL 5

LOTS 55 AND 64 OF SECTION 23, TOWNSHIP 29 SOUTH, RANGE 24 EAST, OF W. F. HALLAM AND COMPANY'S CLUB COLONY TRACT OF LAKE LAND HIGHLANDS, FLORIDA, ACCORDING TO PLAT THEREOF RECORDED IN PLAT BOOK 1, PAGE 102, PUBLIC RECORDS OF POLK COUNTY, FLORIDA AND THAT PART OF VACATED ROAD RECORDED DECEMBER 21, 2007 IN OFFICIAL RECORDS BOOK 10348, PAGE 703. PARCEL ID. 232924-288009-005500.

AND

PARCEL 6

THE SW 1/4 OF THE SW 1/4 OF THE SW 1/4 IN SECTION 23, TOWNSHIP 29 SOUTH, RANGE 24 EAST OR LOT 57 OF W. F. HALLAM & CO'S CLUB COLONY TRACT OF LAKE LAND HIGHLANDS FLORIDA, ACCORDING TO THE MAP OR PLAT THEREOF AS RECORDED IN PLAT BOOK 1, PAGE 102A, AND THAT PART OF VACATED ROAD RECORDED DECEMBER 21, 2007 IN OFFICIAL RECORDS BOOK 10348, PAGE 703, PUBLIC RECORDS OF POLK COUNTY, FLORIDA. PARCEL ID. 232924-288000-006700.

AND

PARCEL 7

THE SE 1/4 OF THE SW 1/4, LESS THE NE 1/4 OF SE 1/4 OF SW 1/4 OF SECTION 23, TOWNSHIP 29 SOUTH, RANGE 24 EAST, AND THAT PART OF VACATED ROAD RECORDED DECEMBER 21, 2007 IN OFFICIAL RECORDS BOOK 10348, PAGE 703, PUBLIC RECORDS OF POLK COUNTY, FLORIDA. PARCEL ID. 232924-288000-042020.

AND

PARCEL 8

LOT 58 IN SECTION 23, TOWNSHIP 29 SOUTH, RANGE 24 EAST, W. F. HALLAM & CO.'S CLUB COLONY TRACT, ACCORDING TO THE MAP OR PLAT THEREOF RECORDED IN PLAT BOOK 1, PAGE 102 AND THAT PART OF VACATED ROAD RECORDED DECEMBER 21, 2007 IN OFFICIAL RECORDS BOOK 10348, PAGE 703, PUBLIC RECORDS OF POLK COUNTY, FLORIDA. PARCEL ID. 232924-288000-005801.

AND

PARCEL 9

THE NE 1/4 OF THE NE 1/4 OF THE NW 1/4 OF SECTION 23, TOWNSHIP 29 SOUTH, RANGE 24 EAST, ALL LYING IN POLK COUNTY, FLORIDA. PARCEL ID. 242926-000000-031030.

AND

PARCEL 10

THE SOUTHEAST 1/4 OF THE SOUTHWEST 1/4 OF THE SOUTHEAST 1/4 OF SECTION 23, TOWNSHIP 29 SOUTH, RANGE 24 EAST, LESS RIGHT-OF-WAY, LYING IN POLK COUNTY, FLORIDA. PARCEL ID. 242924-000000-024030.

AND

PARCEL 11

THE SOUTHWEST 1/4 OF THE SOUTHWEST 1/4 OF THE SOUTHEAST 1/4 OF SECTION 23, TOWNSHIP 29 SOUTH, RANGE 24 EAST, AND THAT PART OF VACATED ROAD RECORDED DECEMBER 21, 2007 IN OFFICIAL RECORDS BOOK 10348, PAGE 703, LESS ROAD RIGHT-OF-WAY, LYING IN POLK COUNTY, FLORIDA. PARCEL ID. 232924-000000-024030.

AND

PARCEL 12

LOTS 7 AND 8 OF W. F. HALLAM & CO'S CLUB COLONY TRACT OF LAKE LAND HIGHLANDS FLORIDA, ACCORDING TO THE MAP OR PLAT THEREOF AS RECORDED IN PLAT BOOK 1, PAGE 102A, ALSO DESCRIBED AS THE N 1/2 OF THE NW 1/4 OF THE NW 1/4 IN SECTION 23, TOWNSHIP 29 SOUTH, RANGE 24 EAST AND THAT PART OF VACATED ROAD RECORDED DECEMBER 21, 2007 IN OFFICIAL RECORDS BOOK 10348, PAGE 703, PUBLIC RECORDS OF POLK COUNTY, FLORIDA, LESS THE NORTH 34.0 FEET OF THE WEST 66.0 FEET OF THE NW 1/4 OF THE NW 1/4 OF THE NW 1/4. PARCEL ID. 202924-288000-000072.

LESS AND EXCEPT

THAT PART OF THE SOUTHWEST 1/4 OF THE SOUTHWEST 1/4 OF THE SOUTHEAST 1/4 AND THAT PART OF THE SOUTHEAST 1/4 OF THE SOUTHEAST 1/4 OF THE SOUTHWEST 1/4 OF SECTION 23, TOWNSHIP 29 SOUTH, RANGE 24 EAST, POLK COUNTY, FLORIDA BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGIN AT THE NORTHWEST CORNER OF THE NORTHWEST 1/4 OF THE NORTHEAST 1/4 OF THE NORTHEAST 1/4 OF SAID SECTION 23, THE SAME ALSO BEING THE NORTHEAST CORNER OF THE NORTHEAST 1/4 OF THE NORTHEAST 1/4 OF THE NORTHEAST 1/4 OF SAID SECTION 23 AND ALSO THE SOUTHEAST CORNER OF THE SOUTHEAST 1/4 OF THE SOUTHEAST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 23 AND ALSO THE SOUTHWEST CORNER OF THE SOUTHWEST 1/4 OF THE SOUTHWEST 1/4 OF THE SOUTHEAST 1/4 OF SAID SECTION 23; THENCE NORTH 89°43'15" EAST ALONG THE SOUTH BOUNDARY OF SAID SECTION 23, A DISTANCE OF 30.96 FEET; THENCE DEPARTING SAID SOUTH BOUNDARY, NORTH 00°39'14" WEST A DISTANCE OF 383.46 FEET TO THE POINT OF CURVATURE OF A CURVE CONCAVE EASTERLY HAVING A RADIUS OF 1970.00 FEET; THENCE NORTHERLY ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE DELTA OF 4°07'19" (CHORD = 141.73 FEET, CHORD BEARING = NORTH 01°24'25" EAST) FOR A DISTANCE OF 141.73 FEET TO THE POINT OF REVERSE CURVATURE WITH A CURVE CONCAVE WESTERLY HAVING A RADIUS OF 2000.00 FEET; THENCE NORTHERLY ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE DELTA OF 3°46'28" (CHORD = 133.71 FEET, CHORD BEARING = NORTH 01°34'51" EAST) FOR A DISTANCE OF 133.71 FEET TO THE NON-TANGENT, NON-RADIAL INTERSECTION WITH THE NORTH BOUNDARY OF THE AFOREMENTIONED SOUTHWEST 1/4 OF THE SOUTHWEST 1/4 OF THE SOUTHEAST 1/4 OF SECTION 23; THENCE SOUTH 89°38'18" WEST ALONG SAID NORTH BOUNDARY AND ALONG SAID NORTH BOUNDARY AND ALONG SAID NORTH BOUNDARY, SOUTH 02°29'54" EAST, A DISTANCE OF 250.50 FEET; THENCE NORTH 89°20'44" EAST, A DISTANCE OF 110.39 FEET TO THE NON-TANGENT, NON-RADIAL INTERSECTION WITH A CURVE CONCAVE EASTERLY HAVING A RADIUS OF 2000.00 FEET; THENCE SOUTHERLY ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE DELTA OF 0°44'15" (CHORD = 25.13 FEET, CHORD BEARING = SOUTH 00°17'07" EAST) FOR A DISTANCE OF 26.13 FEET TO THE POINT OF TANGENCY; THENCE SOUTH 09°39'54" EAST, A DISTANCE OF 636.78 FEET TO THE POINT OF CURVATURE OF A CURVE CONCAVE NORTHEASTERLY HAVING A RADIUS OF 695.00 FEET; THENCE SOUTHEASTERLY ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE DELTA OF 18°14'38" (CHORD = 188.86 FEET, CHORD BEARING = SOUTH 09°48'03" EAST) FOR A DISTANCE OF 189.48 FEET TO THE NON-TANGENT, NON-RADIAL INTERSECTION WITH THE EAST BOUNDARY OF THE AFOREMENTIONED NORTHEAST 1/4 OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4 OF SECTION 23, THENCE DEPARTING SAID CURVE AND ALONG THE SAID EAST BOUNDARY, NORTH 00°38'18" WEST A DISTANCE OF 342.78 FEET TO THE POINT OF BEGINNING.

EXHIBIT B:
Fiscal Year 2027 Budget

[Begins on Following Page]

Yarborough Lane
Community Development District

Proposed Budget
FY2027



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1-2 General Fund

3-7 General Fund Narrative

8 Series 2024 Debt Service Fund

9-10 Series 2024 Amortization Schedule

Yarborough Lane
Community Development District
Proposed Budget
General Fund

Description	Adopted Budget FY2026	Actuals Thru 5/31/26	Projected Next 4 Months	Total Thru 9/30/26	Proposed Budget FY2027
Revenues					
Assessments	\$ -	\$ -	\$ -	\$ -	\$ 232,407
Assessments - Direct	\$ -	\$ -	\$ -	\$ -	\$ 85,747
Developer Contributions	\$ 551,603	\$ 75,000	\$ 42,035	\$ 117,035	\$ 169,467
Interest	\$ -	\$ 111	\$ -	\$ 111	\$ -
Total Revenues	\$ 551,603	\$ 75,111	\$ 42,035	\$ 117,146	\$ 487,621
Expenditures					
<i>General & Administrative</i>					
Supervisor Fees	\$ 12,000	\$ 2,200	\$ 4,000	\$ 6,200	\$ 12,000
FICA Expenditures	\$ 918	\$ 168	\$ 306	\$ 474	\$ 918
Engineering	\$ 15,000	\$ 865	\$ 7,500	\$ 8,365	\$ 15,000
Attorney	\$ 25,000	\$ 5,945	\$ 4,800	\$ 10,745	\$ 25,000
Annual Audit	\$ 6,100	\$ 5,100	\$ -	\$ 5,100	\$ 6,700
Assessment Administration	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000
Arbitrage	\$ 900	\$ 450	\$ -	\$ 450	\$ 900
Dissemination	\$ 6,150	\$ 3,433	\$ 1,717	\$ 5,150	\$ 6,408
Disclosure Software	\$ 5,000	\$ 2,500	\$ -	\$ 2,500	\$ 5,000
Trustee Fees	\$ 9,000	\$ -	\$ 4,434	\$ 4,434	\$ 9,000
Management Fees	\$ 40,556	\$ 27,037	\$ 13,519	\$ 40,556	\$ 42,584
Information Technology	\$ 1,947	\$ 1,298	\$ 649	\$ 1,947	\$ 2,044
Website Maintenance	\$ 1,298	\$ 865	\$ 433	\$ 1,298	\$ 1,363
Postage & Delivery	\$ 1,000	\$ 223	\$ 333	\$ 556	\$ 1,000
Insurance	\$ 7,434	\$ 5,732	\$ -	\$ 5,732	\$ 6,305
Copies	\$ 1,000	\$ 190	\$ 333	\$ 523	\$ 1,000
Legal Advertising	\$ 10,000	\$ 1,030	\$ 4,500	\$ 5,530	\$ 6,000
Other Current Charges	\$ 2,500	\$ 431	\$ 260	\$ 691	\$ 2,500
Office Supplies	\$ 625	\$ 11	\$ 208	\$ 220	\$ 625
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ -	\$ 175	\$ 175
Total General & Administrative:	\$ 151,603	\$ 57,654	\$ 42,992	\$ 100,646	\$ 149,521

Yarborough Lane
Community Development District
Proposed Budget
General Fund

Description	Adopted Budget FY2026	Actuals Thru 5/31/26	Projected Next 4 Months	Total Thru 9/30/26	Proposed Budget FY2027
<u>Operations & Maintenance</u>					
Property Insurance	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Field Management	\$ -	\$ -	\$ -	\$ -	\$ 15,000
Landscape Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 85,000
Landscape Replacement	\$ -	\$ -	\$ -	\$ -	\$ 15,000
Electric	\$ -	\$ -	\$ -	\$ -	\$ 2,500
Streetlights	\$ -	\$ -	\$ -	\$ -	\$ 35,000
Water & Sewer	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Irrigation Repairs	\$ -	\$ -	\$ -	\$ -	\$ 7,500
General Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Holiday Décor	\$ -	\$ -	\$ -	\$ -	\$ 7,500
Field Contingency	\$ 250,000	\$ 4,500	\$ 12,000	\$ 16,500	\$ 15,000
Total Operations & Maintenance:	\$ 250,000	\$ 4,500	\$ 12,000	\$ 16,500	\$ 227,500
<u>Amenities</u>					
Amenity - Electric	\$ -	\$ -	\$ -	\$ -	\$ 24,000
Amenity - Water	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Internet	\$ -	\$ -	\$ -	\$ -	\$ 1,500
Pest Control	\$ -	\$ -	\$ -	\$ -	\$ 1,600
Janitorial Services	\$ -	\$ -	\$ -	\$ -	\$ 14,000
Security Services	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Pool Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 24,500
Amenity Access Management	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Amenity Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Amenity Contingency	\$ 150,000	\$ -	\$ -	\$ -	\$ 10,000
Total Amenities:	\$ 150,000	\$ -	\$ -	\$ -	\$ 110,600
Total Expenditures	\$ 551,603	\$ 62,154	\$ 54,992	\$ 117,146	\$ 487,621
Excess Revenues/(Expenditures)	\$ -	\$ 12,957	\$ (12,957)	\$ -	\$ -

Net Assessments	\$318,154
Add: Discounts & Collections 7%	\$23,947
Gross Assessments	\$342,101

Product Type	Assessable Units	ERU/Unit	Total ERUs	Net Assessment	Net Per Unit	Gross Per Unit
Phase 1 - Platted	238	1.00	238.00	\$232,407.00	\$976.50	\$1,050.00
Phase 2 - Admin Only	320	0.27	87.81	\$85,746.97	\$267.96	\$288.13
	558		325.81	\$318,153.97		

Yarborough Lane Community Development District General Fund Budget

Revenues:

Assessments

The District will levy a non-ad valorem assessment on all the assessable property within the District in order to pay for operating expenditures during the fiscal year.

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.

FICA Expenditures

Represents the Employer's share of Social Security and Medicare taxes withheld from Board of Supervisor checks.

Engineering

The District's engineer 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 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 has contracted with Governmental Management Services-Central Florida, LLC to levy and administer the collection of non-ad valorem assessment on all assessable property within the District.

Yarborough Lane Community Development District General Fund Budget

Arbitrage

The District has contracted with AMTEC to annually calculate the District's Arbitrage Rebate Liability on its Series 2024 bond issuance and anticipates this cost with future bond issuances.

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 service is contracted with Governmental Management Services – Central FL LLC for its current Series 2024 bond issuance and anticipated bond issuances.

Disclosure Software

The District has contracted with DTS to provide software platform for filing various reports required in accordance with the Continuing Disclosure Agreements for the various bond issue(s).

Trustee Fees

The District will incur trustee related costs with the issuance of its Series 2024 bond and anticipated issuances with US Bank.

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 with Governmental Management Services–Central Florida, LLC 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.

Website Maintenance

Represents the costs with Governmental Management Services–Central Florida LLC 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.

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 with Florida Insurance Alliance.

Yarborough Lane Community Development District General Fund Budget

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.

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 Commerce for \$175. This is the only expense under this category for the District.

Operations & Maintenance:

Field Expenditures

Property Insurance

The District's property insurance coverage is provided by the Florida Insurance Alliance (FIA). FIA specializes in providing insurance coverage to governmental agencies.

Field Management

Represents the estimated costs of contracting services that provide onsite field management of contracts for the District such as landscape and lake maintenance. Services can include onsite inspections, meetings with contractors, monitoring of utility accounts, attend Board meetings and receive and respond to property owner phone calls and emails.

Landscape Maintenance

Represents the estimated maintenance of the landscaping within the common areas of the District after the installation of landscape material has been completed.

Landscape Contingency

Represents the estimated cost of replacing landscaping within the common areas of the District.

Electric

Represents estimated electric charges of common areas throughout the District.

Yarborough Lane Community Development District General Fund Budget

Streetlights

Represents the cost to maintain streetlights within the District Boundaries that are expected to be in place throughout the fiscal year.

Water & Sewer

Represents estimated costs for water and refuse services provided for common areas throughout the District.

Irrigation Repairs

Represents the cost of maintaining and repairing the irrigation system.

General Repairs & Maintenance

Represents estimated costs for general repairs and maintenance of the District's common areas. These can include pressure washing, and repairs to fences, monuments, lighting, and other assets.

Holiday Décor

Represents the estimated cost of adding holiday décor to the District's entry monuments.

Field Contingency

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

Amenity Expenditures

Amenity - Electric

Represents estimated electric charges for the District's amenity facilities.

Amenity - Water

Represents estimated water charges for the District's amenity facilities.

Internet

Internet service will be added for use at the Amenity Facilities.

Pest Control

Represents estimated cost for pest control treatments to its amenity facilities.

Janitorial Services

Represents the estimated costs to provide janitorial services weekly and supplies for the District's amenity facilities.

Yarborough Lane Community Development District General Fund Budget

Security Services

Represents the estimated cost of contracting a monthly security service for the District's amenity facilities.

Pool Maintenance

Represents the costs of regular cleaning and treatments of the District's pool.

Amenity Access Management

Amenity Management provides access card issuance through registration, proof of residency, and photo identification. The team also provides keycard troubleshooting for issues and concerns related to access control. Staff reviews security concerns and amenity policy violations via remote camera monitoring on an as-needed basis. Districts are provided electronic communication for District news and direct remote customer service through phone and email directly to the Amenity Access Team.

Amenity Repairs & Maintenance

Represents estimated costs for repairs and maintenance of the District's amenity facilities.

Contingency

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

Yarborough Lane
Community Development District
Proposed Budget
Debt Service Fund Series 2024

Description	Adopted Budget FY2026	Actuals Thru 5/31/26	Projected Next 4 Months	Total Thru 9/30/26	Proposed Budget FY2027
Revenues					
Assessments	\$ 853,758	\$ 514,519	\$ 330,465	\$ 844,983	\$ 847,175
Assessments- Prepayments	\$ -	\$ 31,316	\$ -	\$ 31,316	\$ -
Assessments- Lot Closings	\$ -	\$ 2,192	\$ -	\$ 2,192	\$ -
Interest	\$ 27,761	\$ 25,452	\$ 6,363	\$ 31,814	\$ 15,907
Carry Forward Surplus	\$ 370,708	\$ 356,576	\$ -	\$ 356,576	\$ 387,629
Total Revenues	\$ 1,252,228	\$ 930,053	\$ 336,827	\$ 1,266,881	\$ 1,250,711
Expenditures					
Interest - 11/1	\$ 339,519	\$ 339,519	\$ -	\$ 339,519	\$ 335,363
Principal - 5/1	\$ 175,000	\$ 175,000	\$ -	\$ 175,000	\$ 185,000
Interest - 5/1	\$ 339,519	\$ 339,519	\$ -	\$ 339,519	\$ 335,363
Total Expenditures	\$ 854,038	\$ 854,038	\$ -	\$ 854,038	\$ 855,725
Excess Revenues/(Expenditures)	\$ 398,190	\$ 76,016	\$ 336,827	\$ 412,843	\$ 394,986
Other Financing Sources/(Uses):					
Transfer In/(Out)	\$ -	\$ (25,214)	\$ -	\$ (25,214)	\$ -
Total Other Financing Sources/(Uses)	\$ -	\$ (25,214)	\$ -	\$ (25,214)	\$ -
Net Change in Fund Balance	\$ 398,190	\$ 50,802	\$ 336,827	\$ 387,629	\$ 394,986

Interest - 11/1/27 \$ 330,969

Product	Assessable Units	Maximum Annual	Net Assessment	Gross Assessment
Single Family 40'	48	\$ 136,715	\$ 2,848	\$ 3,063
Single Family 50' - PD	1	\$ 1,250	\$ 1,250	\$ 1,344
Single Family 50'	133	\$ 491,320	\$ 3,694	\$ 3,972
Single Family 60'	57	\$ 217,890	\$ 3,823	\$ 4,110
	239	\$ 847,175		

Yarborough Lane
Community Development District
Series 2024 Special Assessment Bonds
Amortization Schedule

Date	Balance	Principal	Interest	Total
11/01/26	\$ 12,325,000.00	\$ -	\$ 335,362.50	\$ 849,881.25
05/01/27	\$ 12,325,000.00	\$ 185,000.00	\$ 335,362.50	
11/01/27	\$ 12,140,000.00	\$ -	\$ 330,968.75	\$ 851,331.25
05/01/28	\$ 12,140,000.00	\$ 195,000.00	\$ 330,968.75	
11/01/28	\$ 11,945,000.00	\$ -	\$ 326,337.50	\$ 852,306.25
05/01/29	\$ 11,945,000.00	\$ 205,000.00	\$ 326,337.50	
11/01/29	\$ 11,740,000.00	\$ -	\$ 321,468.75	\$ 852,806.25
05/01/30	\$ 11,740,000.00	\$ 215,000.00	\$ 321,468.75	
11/01/30	\$ 11,525,000.00	\$ -	\$ 316,362.50	\$ 852,831.25
05/01/31	\$ 11,525,000.00	\$ 225,000.00	\$ 316,362.50	
11/01/31	\$ 11,300,000.00	\$ -	\$ 311,018.75	\$ 852,381.25
05/01/32	\$ 11,300,000.00	\$ 235,000.00	\$ 311,018.75	
11/01/32	\$ 11,065,000.00	\$ -	\$ 304,732.50	\$ 850,751.25
05/01/33	\$ 11,065,000.00	\$ 250,000.00	\$ 304,732.50	
11/01/33	\$ 10,815,000.00	\$ -	\$ 298,045.00	\$ 852,777.50
05/01/34	\$ 10,815,000.00	\$ 260,000.00	\$ 298,045.00	
11/01/34	\$ 10,555,000.00	\$ -	\$ 291,090.00	\$ 849,135.00
05/01/35	\$ 10,555,000.00	\$ 275,000.00	\$ 291,090.00	
11/01/35	\$ 10,280,000.00	\$ -	\$ 283,733.75	\$ 849,823.75
05/01/36	\$ 10,280,000.00	\$ 290,000.00	\$ 283,733.75	
11/01/36	\$ 9,990,000.00	\$ -	\$ 275,976.25	\$ 849,710.00
05/01/37	\$ 9,990,000.00	\$ 310,000.00	\$ 275,976.25	
11/01/37	\$ 9,680,000.00	\$ -	\$ 267,683.75	\$ 853,660.00
05/01/38	\$ 9,680,000.00	\$ 325,000.00	\$ 267,683.75	
11/01/38	\$ 9,355,000.00	\$ -	\$ 258,990.00	\$ 851,673.75
05/01/39	\$ 9,355,000.00	\$ 345,000.00	\$ 258,990.00	
11/01/39	\$ 9,010,000.00	\$ -	\$ 249,761.25	\$ 853,751.25
05/01/40	\$ 9,010,000.00	\$ 360,000.00	\$ 249,761.25	
11/01/40	\$ 8,650,000.00	\$ -	\$ 240,131.25	\$ 849,892.50
05/01/41	\$ 8,650,000.00	\$ 380,000.00	\$ 240,131.25	
11/01/41	\$ 7,870,000.00	\$ -	\$ 229,966.25	\$ 850,097.50
05/01/42	\$ 6,995,000.00	\$ 400,000.00	\$ 229,966.25	
11/01/42	\$ 6,995,000.00	\$ -	\$ 219,266.25	\$ 849,232.50
05/01/43	\$ 6,995,000.00	\$ 425,000.00	\$ 219,266.25	
11/01/43	\$ 6,995,000.00	\$ -	\$ 207,897.50	\$ 852,163.75
05/01/44	\$ 6,995,000.00	\$ 450,000.00	\$ 207,897.50	
11/01/44	\$ 6,995,000.00	\$ -	\$ 195,860.00	\$ 853,757.50
05/01/45	\$ 6,995,000.00	\$ 475,000.00	\$ 195,860.00	
11/01/45	\$ 6,520,000.00	\$ -	\$ 182,560.00	\$ 853,420.00
05/01/46	\$ 6,520,000.00	\$ 500,000.00	\$ 182,560.00	
11/01/46	\$ 6,020,000.00	\$ -	\$ 168,560.00	\$ 851,120.00

Yarborough Lane
Community Development District
Series 2024 Special Assessment Bonds
Amortization Schedule

Date	Balance	Prinicipal	Interest	Total
05/01/47	\$ 6,020,000.00	\$ 530,000.00	\$ 168,560.00	
11/01/47	\$ 5,490,000.00	\$ -	\$ 153,720.00	\$ 852,280.00
05/01/48	\$ 5,490,000.00	\$ 560,000.00	\$ 153,720.00	
11/01/48	\$ 4,930,000.00	\$ -	\$ 138,040.00	\$ 851,760.00
05/01/49	\$ 4,930,000.00	\$ 590,000.00	\$ 138,040.00	
11/01/49	\$ 4,340,000.00	\$ -	\$ 121,520.00	\$ 849,560.00
05/01/50	\$ 4,340,000.00	\$ 625,000.00	\$ 121,520.00	
11/01/50	\$ 3,715,000.00	\$ -	\$ 104,020.00	\$ 850,540.00
05/01/51	\$ 3,715,000.00	\$ 660,000.00	\$ 104,020.00	
11/01/51	\$ 3,055,000.00	\$ -	\$ 85,540.00	\$ 849,560.00
05/01/52	\$ 3,055,000.00	\$ 700,000.00	\$ 85,540.00	
11/01/52	\$ 2,355,000.00	\$ -	\$ 65,940.00	\$ 851,480.00
05/01/53	\$ 2,355,000.00	\$ 740,000.00	\$ 65,940.00	\$ -
11/01/53	\$ 1,615,000.00	\$ -	\$ 45,220.00	\$ 851,160.00
05/01/54	\$ 1,615,000.00	\$ 785,000.00	\$ 45,220.00	\$ -
11/01/54	\$ 830,000.00	\$ -	\$ 23,240.00	\$ 853,460.00
05/01/55	\$ 830,000.00	\$ 830,000.00	\$ 23,240.00	\$ 853,240.00
		\$ 12,325,000.00	\$ 12,706,025.00	\$ 25,545,543.75

SECTION B

SECTION 1

RESOLUTION 2026-05

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE YARBOROUGH LANE COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 2027; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS, INCLUDING BUT NOT LIMITED TO PENALTIES AND INTEREST THEREON; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Yarborough Lane Community Development District (“**District**”) is a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District; and

WHEREAS, the District is located in Polk County, Florida (“**County**”); and

WHEREAS, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District’s adopted capital improvement plan and Chapter 190, *Florida Statutes*; and

WHEREAS, the Board of Supervisors (“**Board**”) of the District hereby determines to undertake various operations and maintenance and other activities described in the District’s budget (“**Adopted Budget**”) for the Fiscal Year beginning October 1, 2026, and ending September 30, 2027 (“**Fiscal Year 2027**”), attached hereto as **Exhibit A**; and

WHEREAS, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the Adopted Budget; and

WHEREAS, the provision of such services, facilities, and operations is a benefit to lands within the District; and

WHEREAS, Chapter 190, *Florida Statutes*, provides that the District may impose special assessments on benefitted lands within the District; and

WHEREAS, it is in the best interests of the District to proceed with the imposition of the special assessments for operations and maintenance in the amount set forth in the Adopted Budget; and

WHEREAS, the District has previously levied an assessment for debt service, which the District desires to collect for Fiscal Year 2027; and

WHEREAS, Chapter 197, *Florida Statutes*, provides a mechanism pursuant to which such special assessments may be placed on the tax roll and collected by the local tax collector (“**Uniform Method**”), and the District has previously authorized the use of the Uniform Method by, among other things, entering into agreements with the Property Appraiser and Tax Collector of the County for that purpose; and

WHEREAS, it is in the best interests of the District to adopt the assessment roll (“**Assessment Roll**”) attached to this Resolution as **Exhibit B**, and to certify the portion of the Assessment Roll related to certain developed property (“**Tax Roll Property**”) to the County Tax Collector pursuant to the Uniform Method and to directly collect the portion of the Assessment Roll relating to the remaining property (“**Direct Collect Property**”), all as set forth in **Exhibit B**; and

WHEREAS, it is in the best interests of the District to permit the District Manager to amend the Assessment Roll adopted herein, including that portion certified to the County Tax Collector by this Resolution, as the Property Appraiser updates the property roll for the County, for such time as authorized by Florida law.

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

SECTION 1. BENEFIT & ALLOCATION FINDINGS. The provision of the services, facilities, and operations as described in **Exhibit A** confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the cost of the assessments. The allocation of the assessments to the specially benefitted lands is shown in **Exhibits A and B** and is hereby found to be fair and reasonable.

SECTION 2. ASSESSMENT IMPOSITION. Pursuant to Chapters 170, 190 and 197, *Florida Statutes*, and using the procedures authorized by Florida law for the levy and collection of special assessments, a special assessment for operation and maintenance is hereby imposed and levied on benefitted lands within the District and in accordance with **Exhibits A and B**. The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the “maximum rate” authorized by law for operation and maintenance assessments.

SECTION 3. COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST.

A. Tax Roll Assessments. The operations and maintenance special assessments and previously levied debt service special assessments imposed on the Tax Roll Property shall be collected at the same time and in the same manner as County taxes in accordance with the Uniform Method, as set forth in **Exhibits A and B**.

B. Direct Bill Assessments. The operations and maintenance special assessments and previously levied debt service special assessments imposed on the Direct Collect

Property shall be collected directly by the District in accordance with Florida law, as set forth in **Exhibits A and B**. Assessments directly collected by the District are due in full on December 1, 2026; provided, however, that, to the extent permitted by law, the assessments due may be paid in several partial, deferred payments and according to the following schedule: 50% due no later than October 1, 2026, 25% due no later than February 1, 2027 and 25% due no later than May 1, 2027. In the event that an assessment payment is not made in accordance with the schedule stated above, the whole assessment – including any remaining partial, deferred payments for Fiscal Year 2027, shall immediately become due and payable; shall accrue interest, penalties in the amount of one percent (1%) per month, and all costs of collection and enforcement; and shall either be enforced pursuant to a foreclosure action, or, at the District’s sole discretion, collected pursuant to the Uniform Method on a future tax bill, which amount may include penalties, interest, and costs of collection and enforcement. Any prejudgment interest on delinquent assessments shall accrue at the rate of any bonds secured by the assessments, or at the statutory prejudgment interest rate, as applicable. In the event an assessment subject to direct collection by the District shall be delinquent, the District Manager and District Counsel, without further authorization by the Board, may initiate foreclosure proceedings pursuant to Chapter 170, *Florida Statutes*, or other applicable law to collect and enforce the whole assessment, as set forth herein.

- C. **Future Collection Methods.** The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

SECTION 4. ASSESSMENT ROLL. The Assessment Roll, attached to this Resolution as **Exhibit B**, is hereby certified for collection. That portion of the Assessment Roll which includes the Tax Roll Property is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the District.

SECTION 5. ASSESSMENT ROLL AMENDMENT. The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution and shall amend the Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll. After any amendment of the Assessment Roll, the District Manager shall file the updates in the District records.

SECTION 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.

SECTION 7. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

PASSED AND ADOPTED THIS 9th DAY OF JULY, 2026.

ATTEST:

**YARBOROUGH LANE COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

By:_____

Its:_____

- Exhibit A:** Adopted Budget for Fiscal Year 2027
- Exhibit B:** Assessment Roll (Uniform Method)
Assessment Roll (Direct Collect)

Yarborough Lane
Community Development District

Proposed Budget
FY2027



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Yarborough Lane
Community Development District
Proposed Budget
General Fund

Description	Adopted Budget FY2026	Actuals Thru 5/31/26	Projected Next 4 Months	Total Thru 9/30/26	Proposed Budget FY2027
Revenues					
Assessments	\$ -	\$ -	\$ -	\$ -	\$ 232,407
Assessments - Direct	\$ -	\$ -	\$ -	\$ -	\$ 85,747
Developer Contributions	\$ 551,603	\$ 75,000	\$ 42,035	\$ 117,035	\$ 169,467
Interest	\$ -	\$ 111	\$ -	\$ 111	\$ -
Total Revenues	\$ 551,603	\$ 75,111	\$ 42,035	\$ 117,146	\$ 487,621
Expenditures					
<i>General & Administrative</i>					
Supervisor Fees	\$ 12,000	\$ 2,200	\$ 4,000	\$ 6,200	\$ 12,000
FICA Expenditures	\$ 918	\$ 168	\$ 306	\$ 474	\$ 918
Engineering	\$ 15,000	\$ 865	\$ 7,500	\$ 8,365	\$ 15,000
Attorney	\$ 25,000	\$ 5,945	\$ 4,800	\$ 10,745	\$ 25,000
Annual Audit	\$ 6,100	\$ 5,100	\$ -	\$ 5,100	\$ 6,700
Assessment Administration	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000
Arbitrage	\$ 900	\$ 450	\$ -	\$ 450	\$ 900
Dissemination	\$ 6,150	\$ 3,433	\$ 1,717	\$ 5,150	\$ 6,408
Disclosure Software	\$ 5,000	\$ 2,500	\$ -	\$ 2,500	\$ 5,000
Trustee Fees	\$ 9,000	\$ -	\$ 4,434	\$ 4,434	\$ 9,000
Management Fees	\$ 40,556	\$ 27,037	\$ 13,519	\$ 40,556	\$ 42,584
Information Technology	\$ 1,947	\$ 1,298	\$ 649	\$ 1,947	\$ 2,044
Website Maintenance	\$ 1,298	\$ 865	\$ 433	\$ 1,298	\$ 1,363
Postage & Delivery	\$ 1,000	\$ 223	\$ 333	\$ 556	\$ 1,000
Insurance	\$ 7,434	\$ 5,732	\$ -	\$ 5,732	\$ 6,305
Copies	\$ 1,000	\$ 190	\$ 333	\$ 523	\$ 1,000
Legal Advertising	\$ 10,000	\$ 1,030	\$ 4,500	\$ 5,530	\$ 6,000
Other Current Charges	\$ 2,500	\$ 431	\$ 260	\$ 691	\$ 2,500
Office Supplies	\$ 625	\$ 11	\$ 208	\$ 220	\$ 625
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ -	\$ 175	\$ 175
Total General & Administrative:	\$ 151,603	\$ 57,654	\$ 42,992	\$ 100,646	\$ 149,521

Yarborough Lane
Community Development District
Proposed Budget
General Fund

Description	Adopted Budget FY2026	Actuals Thru 5/31/26	Projected Next 4 Months	Total Thru 9/30/26	Proposed Budget FY2027
<u>Operations & Maintenance</u>					
Property Insurance	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Field Management	\$ -	\$ -	\$ -	\$ -	\$ 15,000
Landscape Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 85,000
Landscape Replacement	\$ -	\$ -	\$ -	\$ -	\$ 15,000
Electric	\$ -	\$ -	\$ -	\$ -	\$ 2,500
Streetlights	\$ -	\$ -	\$ -	\$ -	\$ 35,000
Water & Sewer	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Irrigation Repairs	\$ -	\$ -	\$ -	\$ -	\$ 7,500
General Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Holiday Décor	\$ -	\$ -	\$ -	\$ -	\$ 7,500
Field Contingency	\$ 250,000	\$ 4,500	\$ 12,000	\$ 16,500	\$ 15,000
Total Operations & Maintenance:	\$ 250,000	\$ 4,500	\$ 12,000	\$ 16,500	\$ 227,500
<u>Amenities</u>					
Amenity - Electric	\$ -	\$ -	\$ -	\$ -	\$ 24,000
Amenity - Water	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Internet	\$ -	\$ -	\$ -	\$ -	\$ 1,500
Pest Control	\$ -	\$ -	\$ -	\$ -	\$ 1,600
Janitorial Services	\$ -	\$ -	\$ -	\$ -	\$ 14,000
Security Services	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Pool Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 24,500
Amenity Access Management	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Amenity Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Amenity Contingency	\$ 150,000	\$ -	\$ -	\$ -	\$ 10,000
Total Amenities:	\$ 150,000	\$ -	\$ -	\$ -	\$ 110,600
Total Expenditures	\$ 551,603	\$ 62,154	\$ 54,992	\$ 117,146	\$ 487,621
Excess Revenues/(Expenditures)	\$ -	\$ 12,957	\$ (12,957)	\$ -	\$ -

Net Assessments	\$318,154
Add: Discounts & Collections 7%	\$23,947
Gross Assessments	\$342,101

Product Type	Assessable Units	ERU/Unit	Total ERUs	Net Assessment	Net Per Unit	Gross Per Unit
Phase 1 - Platted	238	1.00	238.00	\$232,407.00	\$976.50	\$1,050.00
Phase 2 - Admin Only	320	0.27	87.81	\$85,746.97	\$267.96	\$288.13
	558		325.81	\$318,153.97		

Yarborough Lane Community Development District General Fund Budget

Revenues:

Assessments

The District will levy a non-ad valorem assessment on all the assessable property within the District in order to pay for operating expenditures during the fiscal year.

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.

FICA Expenditures

Represents the Employer's share of Social Security and Medicare taxes withheld from Board of Supervisor checks.

Engineering

The District's engineer 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 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 has contracted with Governmental Management Services-Central Florida, LLC to levy and administer the collection of non-ad valorem assessment on all assessable property within the District.

Yarborough Lane Community Development District General Fund Budget

Arbitrage

The District has contracted with AMTEC to annually calculate the District's Arbitrage Rebate Liability on its Series 2024 bond issuance and anticipates this cost with future bond issuances.

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 service is contracted with Governmental Management Services – Central FL LLC for its current Series 2024 bond issuance and anticipated bond issuances.

Disclosure Software

The District has contracted with DTS to provide software platform for filing various reports required in accordance with the Continuing Disclosure Agreements for the various bond issue(s).

Trustee Fees

The District will incur trustee related costs with the issuance of its Series 2024 bond and anticipated issuances with US Bank.

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 with Governmental Management Services–Central Florida, LLC 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.

Website Maintenance

Represents the costs with Governmental Management Services–Central Florida LLC 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.

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 with Florida Insurance Alliance.

Yarborough Lane Community Development District General Fund Budget

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.

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 Commerce for \$175. This is the only expense under this category for the District.

Operations & Maintenance:

Field Expenditures

Property Insurance

The District's property insurance coverage is provided by the Florida Insurance Alliance (FIA). FIA specializes in providing insurance coverage to governmental agencies.

Field Management

Represents the estimated costs of contracting services that provide onsite field management of contracts for the District such as landscape and lake maintenance. Services can include onsite inspections, meetings with contractors, monitoring of utility accounts, attend Board meetings and receive and respond to property owner phone calls and emails.

Landscape Maintenance

Represents the estimated maintenance of the landscaping within the common areas of the District after the installation of landscape material has been completed.

Landscape Contingency

Represents the estimated cost of replacing landscaping within the common areas of the District.

Electric

Represents estimated electric charges of common areas throughout the District.

Yarborough Lane Community Development District General Fund Budget

Streetlights

Represents the cost to maintain streetlights within the District Boundaries that are expected to be in place throughout the fiscal year.

Water & Sewer

Represents estimated costs for water and refuse services provided for common areas throughout the District.

Irrigation Repairs

Represents the cost of maintaining and repairing the irrigation system.

General Repairs & Maintenance

Represents estimated costs for general repairs and maintenance of the District's common areas. These can include pressure washing, and repairs to fences, monuments, lighting, and other assets.

Holiday Décor

Represents the estimated cost of adding holiday décor to the District's entry monuments.

Field Contingency

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

Amenity Expenditures

Amenity - Electric

Represents estimated electric charges for the District's amenity facilities.

Amenity - Water

Represents estimated water charges for the District's amenity facilities.

Internet

Internet service will be added for use at the Amenity Facilities.

Pest Control

Represents estimated cost for pest control treatments to its amenity facilities.

Janitorial Services

Represents the estimated costs to provide janitorial services weekly and supplies for the District's amenity facilities.

Yarborough Lane Community Development District General Fund Budget

Security Services

Represents the estimated cost of contracting a monthly security service for the District's amenity facilities.

Pool Maintenance

Represents the costs of regular cleaning and treatments of the District's pool.

Amenity Access Management

Amenity Management provides access card issuance through registration, proof of residency, and photo identification. The team also provides keycard troubleshooting for issues and concerns related to access control. Staff reviews security concerns and amenity policy violations via remote camera monitoring on an as-needed basis. Districts are provided electronic communication for District news and direct remote customer service through phone and email directly to the Amenity Access Team.

Amenity Repairs & Maintenance

Represents estimated costs for repairs and maintenance of the District's amenity facilities.

Contingency

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

Yarborough Lane
Community Development District
Proposed Budget
Debt Service Fund Series 2024

Description	Adopted Budget FY2026	Actuals Thru 5/31/26	Projected Next 4 Months	Total Thru 9/30/26	Proposed Budget FY2027
Revenues					
Assessments	\$ 853,758	\$ 514,519	\$ 330,465	\$ 844,983	\$ 847,175
Assessments- Prepayments	\$ -	\$ 31,316	\$ -	\$ 31,316	\$ -
Assessments- Lot Closings	\$ -	\$ 2,192	\$ -	\$ 2,192	\$ -
Interest	\$ 27,761	\$ 25,452	\$ 6,363	\$ 31,814	\$ 15,907
Carry Forward Surplus	\$ 370,708	\$ 356,576	\$ -	\$ 356,576	\$ 387,629
Total Revenues	\$ 1,252,228	\$ 930,053	\$ 336,827	\$ 1,266,881	\$ 1,250,711
Expenditures					
Interest - 11/1	\$ 339,519	\$ 339,519	\$ -	\$ 339,519	\$ 335,363
Principal - 5/1	\$ 175,000	\$ 175,000	\$ -	\$ 175,000	\$ 185,000
Interest - 5/1	\$ 339,519	\$ 339,519	\$ -	\$ 339,519	\$ 335,363
Total Expenditures	\$ 854,038	\$ 854,038	\$ -	\$ 854,038	\$ 855,725
Excess Revenues/(Expenditures)	\$ 398,190	\$ 76,016	\$ 336,827	\$ 412,843	\$ 394,986
Other Financing Sources/(Uses):					
Transfer In/(Out)	\$ -	\$ (25,214)	\$ -	\$ (25,214)	\$ -
Total Other Financing Sources/(Uses)	\$ -	\$ (25,214)	\$ -	\$ (25,214)	\$ -
Net Change in Fund Balance	\$ 398,190	\$ 50,802	\$ 336,827	\$ 387,629	\$ 394,986

Interest - 11/1/27 \$ 330,969

Product	Assessable Units	Maximum Annual	Net Assessment	Gross Assessment
Single Family 40'	48	\$ 136,715	\$ 2,848	\$ 3,063
Single Family 50' - PD	1	\$ 1,250	\$ 1,250	\$ 1,344
Single Family 50'	133	\$ 491,320	\$ 3,694	\$ 3,972
Single Family 60'	57	\$ 217,890	\$ 3,823	\$ 4,110
	239	\$ 847,175		

Yarborough Lane
Community Development District
Series 2024 Special Assessment Bonds
Amortization Schedule

Date	Balance	Principal	Interest	Total
11/01/26	\$ 12,325,000.00	\$ -	\$ 335,362.50	\$ 849,881.25
05/01/27	\$ 12,325,000.00	\$ 185,000.00	\$ 335,362.50	
11/01/27	\$ 12,140,000.00	\$ -	\$ 330,968.75	\$ 851,331.25
05/01/28	\$ 12,140,000.00	\$ 195,000.00	\$ 330,968.75	
11/01/28	\$ 11,945,000.00	\$ -	\$ 326,337.50	\$ 852,306.25
05/01/29	\$ 11,945,000.00	\$ 205,000.00	\$ 326,337.50	
11/01/29	\$ 11,740,000.00	\$ -	\$ 321,468.75	\$ 852,806.25
05/01/30	\$ 11,740,000.00	\$ 215,000.00	\$ 321,468.75	
11/01/30	\$ 11,525,000.00	\$ -	\$ 316,362.50	\$ 852,831.25
05/01/31	\$ 11,525,000.00	\$ 225,000.00	\$ 316,362.50	
11/01/31	\$ 11,300,000.00	\$ -	\$ 311,018.75	\$ 852,381.25
05/01/32	\$ 11,300,000.00	\$ 235,000.00	\$ 311,018.75	
11/01/32	\$ 11,065,000.00	\$ -	\$ 304,732.50	\$ 850,751.25
05/01/33	\$ 11,065,000.00	\$ 250,000.00	\$ 304,732.50	
11/01/33	\$ 10,815,000.00	\$ -	\$ 298,045.00	\$ 852,777.50
05/01/34	\$ 10,815,000.00	\$ 260,000.00	\$ 298,045.00	
11/01/34	\$ 10,555,000.00	\$ -	\$ 291,090.00	\$ 849,135.00
05/01/35	\$ 10,555,000.00	\$ 275,000.00	\$ 291,090.00	
11/01/35	\$ 10,280,000.00	\$ -	\$ 283,733.75	\$ 849,823.75
05/01/36	\$ 10,280,000.00	\$ 290,000.00	\$ 283,733.75	
11/01/36	\$ 9,990,000.00	\$ -	\$ 275,976.25	\$ 849,710.00
05/01/37	\$ 9,990,000.00	\$ 310,000.00	\$ 275,976.25	
11/01/37	\$ 9,680,000.00	\$ -	\$ 267,683.75	\$ 853,660.00
05/01/38	\$ 9,680,000.00	\$ 325,000.00	\$ 267,683.75	
11/01/38	\$ 9,355,000.00	\$ -	\$ 258,990.00	\$ 851,673.75
05/01/39	\$ 9,355,000.00	\$ 345,000.00	\$ 258,990.00	
11/01/39	\$ 9,010,000.00	\$ -	\$ 249,761.25	\$ 853,751.25
05/01/40	\$ 9,010,000.00	\$ 360,000.00	\$ 249,761.25	
11/01/40	\$ 8,650,000.00	\$ -	\$ 240,131.25	\$ 849,892.50
05/01/41	\$ 8,650,000.00	\$ 380,000.00	\$ 240,131.25	
11/01/41	\$ 7,870,000.00	\$ -	\$ 229,966.25	\$ 850,097.50
05/01/42	\$ 6,995,000.00	\$ 400,000.00	\$ 229,966.25	
11/01/42	\$ 6,995,000.00	\$ -	\$ 219,266.25	\$ 849,232.50
05/01/43	\$ 6,995,000.00	\$ 425,000.00	\$ 219,266.25	
11/01/43	\$ 6,995,000.00	\$ -	\$ 207,897.50	\$ 852,163.75
05/01/44	\$ 6,995,000.00	\$ 450,000.00	\$ 207,897.50	
11/01/44	\$ 6,995,000.00	\$ -	\$ 195,860.00	\$ 853,757.50
05/01/45	\$ 6,995,000.00	\$ 475,000.00	\$ 195,860.00	
11/01/45	\$ 6,520,000.00	\$ -	\$ 182,560.00	\$ 853,420.00
05/01/46	\$ 6,520,000.00	\$ 500,000.00	\$ 182,560.00	
11/01/46	\$ 6,020,000.00	\$ -	\$ 168,560.00	\$ 851,120.00

Yarborough Lane
Community Development District
Series 2024 Special Assessment Bonds
Amortization Schedule

Date	Balance	Prinicipal	Interest	Total
05/01/47	\$ 6,020,000.00	\$ 530,000.00	\$ 168,560.00	
11/01/47	\$ 5,490,000.00	\$ -	\$ 153,720.00	\$ 852,280.00
05/01/48	\$ 5,490,000.00	\$ 560,000.00	\$ 153,720.00	
11/01/48	\$ 4,930,000.00	\$ -	\$ 138,040.00	\$ 851,760.00
05/01/49	\$ 4,930,000.00	\$ 590,000.00	\$ 138,040.00	
11/01/49	\$ 4,340,000.00	\$ -	\$ 121,520.00	\$ 849,560.00
05/01/50	\$ 4,340,000.00	\$ 625,000.00	\$ 121,520.00	
11/01/50	\$ 3,715,000.00	\$ -	\$ 104,020.00	\$ 850,540.00
05/01/51	\$ 3,715,000.00	\$ 660,000.00	\$ 104,020.00	
11/01/51	\$ 3,055,000.00	\$ -	\$ 85,540.00	\$ 849,560.00
05/01/52	\$ 3,055,000.00	\$ 700,000.00	\$ 85,540.00	
11/01/52	\$ 2,355,000.00	\$ -	\$ 65,940.00	\$ 851,480.00
05/01/53	\$ 2,355,000.00	\$ 740,000.00	\$ 65,940.00	\$ -
11/01/53	\$ 1,615,000.00	\$ -	\$ 45,220.00	\$ 851,160.00
05/01/54	\$ 1,615,000.00	\$ 785,000.00	\$ 45,220.00	\$ -
11/01/54	\$ 830,000.00	\$ -	\$ 23,240.00	\$ 853,460.00
05/01/55	\$ 830,000.00	\$ 830,000.00	\$ 23,240.00	\$ 853,240.00
		\$ 12,325,000.00	\$ 12,706,025.00	\$ 25,545,543.75

Yarborough Lane CDD
FY 27 Assessment Roll

PARCEL ID	UNITS	TYPE	FY 27 O&M	2024 DEBT	TOTAL
242923288043000010	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043000020	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043000030	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043000040	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043000050	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043000060	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043000070	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043000080	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043000090	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043000100	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043000110	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043000120	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043000130	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043000140	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043000150	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043000160	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043000170	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043000180	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043000190	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043000200	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043000210	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043000220	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043000230	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043000240	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043000250	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043000260	1	60'	\$2,095.30	\$1,935.48	\$4,030.78
242923288043000270	1	60'	\$2,095.30	\$1,935.48	\$4,030.78
242923288043000280	1	60'	\$2,095.30	\$4,593.92	\$6,689.22
242923288043000290	1	60'	\$2,095.30	\$4,593.92	\$6,689.22
242923288043000300	1	60'	\$2,095.30	\$4,593.92	\$6,689.22
242923288043000310	1	60'	\$2,095.30	\$4,593.92	\$6,689.22
242923288043000320	1	60'	\$2,095.30	\$4,593.92	\$6,689.22
242923288043000330	1	60'	\$2,095.30	\$4,593.92	\$6,689.22
242923288043000340	1	60'	\$2,095.30	\$4,593.92	\$6,689.22
242923288043000350	1	60'	\$2,095.30	\$4,593.92	\$6,689.22
242923288043000360	1	60'	\$2,095.30	\$4,593.92	\$6,689.22
242923288043000370	1	60'	\$2,095.30	\$4,593.92	\$6,689.22
242923288043000380	1	60'	\$2,095.30	\$4,593.92	\$6,689.22
242923288043000390	1	60'	\$2,095.30	\$4,593.92	\$6,689.22
242923288043000400	1	60'	\$2,095.30	\$4,593.92	\$6,689.22

PARCEL ID	UNITS	TYPE	FY 27 O&M	2024 DEBT	TOTAL
242923288043000410	1	60'	\$2,095.30	\$4,593.92	\$6,689.22
242923288043000420	1	60'	\$2,095.30	\$4,593.92	\$6,689.22
242923288043000430	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043000440	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043000450	1	50'	\$2,095.30	\$1,344.09	\$3,439.39
242923288043000460	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043000470	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043000480	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043000490	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043000500	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043000510	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043000520	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043000530	1	50'	\$2,095.30	\$1,344.09	\$3,439.39
242923288043000540	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043000550	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043000560	1	50'	\$2,095.30	\$1,344.09	\$3,439.39
242923288043000570	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043000580	1	50'	\$2,095.30	\$1,344.09	\$3,439.39
242923288043000590	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043000600	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043000610	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043000620	1	50'	\$2,095.30	\$1,344.09	\$3,439.39
242923288043000630	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043000640	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043000650	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043000660	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043000670	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043000680	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043000690	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043000700	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043000710	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043000720	1	40'	\$2,095.30	\$1,290.32	\$3,385.62
242923288043000730	1	40'	\$2,095.30	\$3,062.61	\$5,157.91
242923288043000740	1	40'	\$2,095.30	\$3,062.61	\$5,157.91
242923288043000750	1	40'	\$2,095.30	\$3,062.61	\$5,157.91
242923288043000760	1	40'	\$2,095.30	\$3,062.61	\$5,157.91
242923288043000770	1	40'	\$2,095.30	\$3,062.61	\$5,157.91
242923288043000780	1	40'	\$2,095.30	\$3,062.61	\$5,157.91
242923288043000790	1	40'	\$2,095.30	\$3,062.61	\$5,157.91
242923288043000800	1	40'	\$2,095.30	\$3,062.61	\$5,157.91
242923288043000810	1	40'	\$2,095.30	\$3,062.61	\$5,157.91
242923288043000820	1	40'	\$2,095.30	\$3,062.61	\$5,157.91
242923288043000830	1	40'	\$2,095.30	\$3,062.61	\$5,157.91
242923288043000840	1	40'	\$2,095.30	\$3,062.61	\$5,157.91

PARCEL ID	UNITS	TYPE	FY 27 O&M	2024 DEBT	TOTAL
242923288043000850	1	40'	\$2,095.30	\$3,062.61	\$5,157.91
242923288043000860	1	40'	\$2,095.30	\$3,062.61	\$5,157.91
242923288043000870	1	40'	\$2,095.30	\$3,062.61	\$5,157.91
242923288043000880	1	40'	\$2,095.30	\$3,062.61	\$5,157.91
242923288043000890	1	40'	\$2,095.30	\$3,062.61	\$5,157.91
242923288043000900	1	40'	\$2,095.30	\$3,062.61	\$5,157.91
242923288043000910	1	40'	\$2,095.30	\$3,062.61	\$5,157.91
242923288043000920	1	40'	\$2,095.30	\$3,062.61	\$5,157.91
242923288043000930	1	40'	\$2,095.30	\$3,062.61	\$5,157.91
242923288043000940	1	40'	\$2,095.30	\$3,062.61	\$5,157.91
242923288043000950	1	40'	\$2,095.30	\$3,062.61	\$5,157.91
242923288043000960	1	40'	\$2,095.30	\$3,062.61	\$5,157.91
242923288043000970	1	40'	\$2,095.30	\$1,290.32	\$3,385.62
242923288043000980	1	40'	\$2,095.30	\$1,290.32	\$3,385.62
242923288043000990	1	40'	\$2,095.30	\$3,062.61	\$5,157.91
242923288043001000	1	40'	\$2,095.30	\$3,062.61	\$5,157.91
242923288043001010	1	40'	\$2,095.30	\$3,062.61	\$5,157.91
242923288043001020	1	40'	\$2,095.30	\$3,062.61	\$5,157.91
242923288043001030	1	40'	\$2,095.30	\$1,075.27	\$3,170.57
242923288043001040	1	40'	\$2,095.30	\$1,075.27	\$3,170.57
242923288043001050	1	40'	\$2,095.30	\$1,075.27	\$3,170.57
242923288043001060	1	40'	\$2,095.30	\$1,075.27	\$3,170.57
242923288043001070	1	40'	\$2,095.30	\$1,075.27	\$3,170.57
242923288043001080	1	40'	\$2,095.30	\$1,075.27	\$3,170.57
242923288043001090	1	40'	\$2,095.30	\$1,075.27	\$3,170.57
242923288043001100	1	40'	\$2,095.30	\$1,075.27	\$3,170.57
242923288043001110	1	40'	\$2,095.30	\$1,075.27	\$3,170.57
242923288043001120	1	40'	\$2,095.30	\$1,075.27	\$3,170.57
242923288043001130	1	40'	\$2,095.30	\$1,075.27	\$3,170.57
242923288043001140	1	40'	\$2,095.30	\$3,062.61	\$5,157.91
242923288043001150	1	40'	\$2,095.30	\$1,075.27	\$3,170.57
242923288043001160	1	40'	\$2,095.30	\$3,062.61	\$5,157.91
242923288043001170	1	40'	\$2,095.30	\$1,075.27	\$3,170.57
242923288043001180	1	40'	\$2,095.30	\$3,062.61	\$5,157.91
242923288043001190	1	40'	\$2,095.30	\$3,062.61	\$5,157.91
242923288043001200	1	60'	\$2,095.30	\$4,593.92	\$6,689.22
242923288043001210	1	60'	\$2,095.30	\$4,593.92	\$6,689.22
242923288043001220	1	60'	\$2,095.30	\$4,593.92	\$6,689.22
242923288043001230	1	60'	\$2,095.30	\$4,593.92	\$6,689.22
242923288043001240	1	60'	\$2,095.30	\$4,593.92	\$6,689.22
242923288043001250	1	60'	\$2,095.30	\$4,593.92	\$6,689.22
242923288043001260	1	60'	\$2,095.30	\$4,593.92	\$6,689.22
242923288043001270	1	60'	\$2,095.30	\$4,593.92	\$6,689.22
242923288043001280	1	60'	\$2,095.30	\$4,593.92	\$6,689.22

PARCEL ID	UNITS	TYPE	FY 27 O&M	2024 DEBT	TOTAL
242923288043001290	1	60'	\$2,095.30	\$4,593.92	\$6,689.22
242923288043001300	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043001310	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043001320	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043001330	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043001340	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043001350	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043001360	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043001370	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043001380	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043001390	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043001400	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043001410	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043001420	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043001430	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043001440	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043001450	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043001460	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043001470	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043001480	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043001490	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043001500	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043001510	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043001520	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043001530	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043001540	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043001550	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043001560	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043001570	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043001580	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043001590	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043001600	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043001610	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043001620	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043001630	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043001640	1	50'	\$2,095.30	\$1,612.90	\$3,708.20
242923288043001650	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043001660	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043001670	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043001680	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043001690	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043001700	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043001710	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043001720	1	50'	\$2,095.30	\$3,828.27	\$5,923.57

PARCEL ID	UNITS	TYPE	FY 27 O&M	2024 DEBT	TOTAL
242923288043001730	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043001740	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043001750	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043001760	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043001770	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043001780	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043001790	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043001800	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043001810	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043001820	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043001830	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043001840	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043001850	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043001860	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043001870	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043001880	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043001890	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043001900	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043001910	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043001920	1	60'	\$2,095.30	\$1,935.48	\$4,030.78
242923288043001930	1	60'	\$2,095.30	\$1,935.48	\$4,030.78
242923288043001940	1	60'	\$2,095.30	\$4,593.92	\$6,689.22
242923288043001950	1	60'	\$2,095.30	\$1,935.48	\$4,030.78
242923288043001960	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043001970	1	50'	\$2,095.30	\$1,612.90	\$3,708.20
242923288043001980	1	50'	\$2,095.30	\$1,612.90	\$3,708.20
242923288043001990	1	50'	\$2,095.30	\$1,612.90	\$3,708.20
242923288043002000	1	50'	\$2,095.30	\$1,612.90	\$3,708.20
242923288043002010	1	50'	\$2,095.30	\$1,612.90	\$3,708.20
242923288043002020	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043002030	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043002040	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043002050	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043002060	1	50'	\$2,095.30	\$1,612.90	\$3,708.20
242923288043003990	1	60'	\$2,095.30	\$4,593.92	\$6,689.22
242923288043004000	1	60'	\$2,095.30	\$4,593.92	\$6,689.22
242923288043004010	1	60'	\$2,095.30	\$4,593.92	\$6,689.22
242923288043004020	1	60'	\$2,095.30	\$4,593.92	\$6,689.22
242923288043004030	1	60'	\$2,095.30	\$4,593.92	\$6,689.22
242923288043004040	1	60'	\$2,095.30	\$4,593.92	\$6,689.22
242923288043004050	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043004060	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043004070	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043004080	1	50'	\$2,095.30	\$3,828.27	\$5,923.57

PARCEL ID	UNITS	TYPE	FY 27 O&M	2024 DEBT	TOTAL
242923288043004090	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043004100	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043004110	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043004120	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043004130	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043004140	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043004150	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043004160	1	50'	\$2,095.30	\$3,828.27	\$5,923.57
242923288043004170	1	60'	\$2,095.30	\$4,593.92	\$6,689.22
242923288043004180	1	60'	\$2,095.30	\$4,593.92	\$6,689.22
242923288043004190	1	60'	\$2,095.30	\$4,593.92	\$6,689.22
242923288043004200	1	60'	\$2,095.30	\$4,593.92	\$6,689.22
242923288043004210	1	60'	\$2,095.30	\$4,593.92	\$6,689.22
242923288043004220	1	60'	\$2,095.30	\$4,593.92	\$6,689.22
242923288043004230	1	60'	\$2,095.30	\$4,593.92	\$6,689.22
242923288043004240	1	60'	\$2,095.30	\$4,593.92	\$6,689.22
242923288043004250	1	60'	\$2,095.30	\$4,593.92	\$6,689.22
242923288043004260	1	60'	\$2,095.30	\$4,593.92	\$6,689.22
242923288043004270	1	60'	\$2,095.30	\$4,593.92	\$6,689.22
242923288043004280	1	60'	\$2,095.30	\$4,593.92	\$6,689.22
242923288043004290	1	60'	\$2,095.30	\$4,593.92	\$6,689.22
242923288043004300	1	60'	\$2,095.30	\$4,593.92	\$6,689.22
Total Gross On roll Assessments	238		\$498,681.40	\$841,051.75	\$1,339,733.15

Total Net On roll Assessments			\$463,773.70	\$782,178.13	\$1,245,951.83
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Direct Billing

PARCEL ID	ACRES	TYPE	FY 27 O&M	2024 DEBT	TOTAL
242923288043004330	72.60	Unplatted	\$73,385.67		\$73,385.67
242923288043004340	18.61	Unplatted	\$18,815.37		\$18,815.37
Total Gross Off roll Assessments	91.22		\$92,201.04	\$0.00	\$92,201.04
Total Net Off roll Assessments			\$85,746.97	\$0.00	\$85,746.97
Total Gross Assessments			\$590,882.44	\$841,051.75	\$1,431,934.19
Total Net Assessments			\$549,520.67	\$782,178.13	\$1,331,698.80

SECTION V

RESOLUTION 2026-06

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE YARBOROUGH LANE COMMUNITY DEVELOPMENT DISTRICT SETTING THE ANNUAL MEETING SCHEDULE FOR FISCAL YEAR 2027; AND PROVIDING FOR AN EFFECTIVE DATE.

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

WHEREAS, the District is required by Section 189.015, *Florida Statutes*, to file quarterly, semi-annually, or annually a schedule (including date, time, and location) of its regular meetings with local governing authorities; and

WHEREAS, further, in accordance with the above-referenced statute, the District shall also publish quarterly, semi-annually, or annually the District’s regular meeting schedule in a newspaper of general paid circulation in the county in which the District is located; and

WHEREAS, the Board of Supervisors desires to adopt an annual meeting schedule for the fiscal year beginning October 1, 2026, and ending September 30, 2027 (“**Fiscal Year 2027**”), attached as **Exhibit A**.

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

SECTION 1. The Fiscal Year 2027 annual meeting schedule attached hereto and incorporated by reference herein as **Exhibit A** is hereby approved and shall be published in accordance with the requirements of Florida law and also provided to applicable governing authorities.

SECTION 2. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this 9th day of July 2026.

ATTEST:

**YARBOROUGH LANE COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chairperson, Board of Supervisors

Exhibit A: Fiscal Year 2027 Annual Meeting Schedule

EXHIBIT A:

**YARBOROUGH LANE COMMUNITY DEVELOPMENT DISTRICT
NOTICE OF MEETINGS FOR FISCAL YEAR 2027**

The Board of Supervisors (“**Board**”) of the Yarborough Lane Community Development District (“**District**”) will hold their regular meetings for Fiscal Year 2027 at the offices of Highland Homes, 3020 Florida Avenue S., Lakeland, Florida 33803, on the 2nd Thursday of each month, at 10:30 a.m. on the following dates, unless otherwise indicated as follows:

October 8, 2026
November 12, 2026
December 10, 2026
January 14, 2027
February 11, 2027
March 11, 2027
April 8, 2027
May 13, 2027
June 10, 2027
July 8, 2027
August 12, 2027
September 9, 2027

The meetings will be conducted in accordance with the provisions of Florida law for community development districts and, other than the closed session described above, will be open to the public. The meetings may be continued in progress without additional notice to a date, time, and place to be specified on the record at the meeting. A copy of the agenda for the meetings may be obtained by contacting the office of the District Manager c/o Governmental Management Services - Central Florida, LLC, 219 E. Livingston Street, Orlando, Florida 32801; Phone: (407) 841-5524 (“**District Manager’s Office**”).

There may be occasions when one or more Board supervisors or staff will participate by speaker telephone. Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations at any meeting because of a disability or physical impairment should contact the District Office at (407) 841-5524 at least three (3) business days prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager’s Office.

A person who decides to appeal any decision made at a meeting with respect to any matter considered at the meeting is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

District Manager

SECTION VI

RESOLUTION 2026-07

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE YARBOROUGH LANE COMMUNITY DEVELOPMENT DISTRICT DESIGNATING A DATE, TIME, AND LOCATION FOR A LANDOWNERS’ MEETING AND ELECTION; PROVIDING FOR PUBLICATION; ESTABLISHING FORMS FOR LANDOWNER ELECTION; AND PROVIDING FOR AN EFFECTIVE DATE.

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

WHEREAS, pursuant to Section 190.006(1), *Florida Statutes*, the District’s Board of Supervisors (“**Board**”) “shall exercise the powers granted to the district pursuant to Chapter 190, Florida Statutes,” and the Board shall consist of five (5) members; and

WHEREAS, the District is statutorily required to hold its meeting of the landowners of the District for the purpose of electing Supervisors for the District on a date in November established by the Board, which shall be noticed pursuant to Section 190.006(2), *Florida Statutes*.

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

1. EXISTING BOARD SUPERVISORS; SEATS SUBJECT TO ELECTIONS.

The Board is currently made up of the following individuals:

<u>Seat Number</u>	<u>Supervisor</u>	<u>Term Expiration Date</u>
1	Brian Walsh	November 2026
2	Milton Andrade	November 2026
3	Brent Elliott	November 2026
4	Garret Parkinson	November 2028
5	Kareyann Ellison	November 2028

This year, Seats 1, 2, and 3 are subject to election by landowners in November 2026. The two candidates receiving the highest number of votes shall be elected for terms of four (4) years. The remaining candidate shall be elected for a term of two (2) years. The term of office for each successful candidate shall commence upon election.

2. LANDOWNERS’ ELECTION. In accordance with Section 190.006(2), *Florida Statutes*, the meeting of the landowners to elect Board Supervisor(s) of the District shall be held on the following date, time and location:

DATE: Thursday, November 12, 2026
TIME: 10:30 AM

LOCATION: Offices of Highland Homes
3020 S Florida Avenue, Suite 101
Lakeland, Florida 33803

3. PUBLICATION. The District's Secretary is hereby directed to publish notice of the landowners' meeting and election in accordance with the requirements of Section 190.006(2), *Florida Statutes*.

4. FORMS. Pursuant to Section 190.006(2)(b), *Florida Statutes*, the landowners' meeting and election have been announced by the Board at its July 9, 2026, meeting. A sample notice of landowners' meeting and election, proxy, ballot form and instructions were presented at such meeting and are attached hereto as **Composite Exhibit A**. Such documents are available for review and copying during normal business hours at the office of the District Manager, Governmental Management Services - Central Florida, LLC, 219 E. Livingston Street, Orlando, Florida 32801.

5. 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.

6. EFFECTIVE DATE. This Resolution shall become effective upon its passage.

PASSED AND ADOPTED this 9th day of July 2026.

ATTEST:

**YARBOROUGH LANE COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chairperson/Vice Chairperson, Board of Supervisors

Composite Exhibit A: Sample Notice of Landowners' Meeting and Election, Instructions, Proxy, and Ballot Form

**NOTICE OF LANDOWNERS' MEETING AND ELECTION OF THE
YARBOROUGH LANE COMMUNITY DEVELOPMENT DISTRICT**

Notice is hereby given to the public and all landowners within Yarborough Lane Community Development District (“**District**”) the location of which is generally described as comprising a parcel or parcels of land containing approximately 157 acres, generally located north of State Road 60, east of Crews Lake, south of Crews Lake Drive, west of Kitty Fox Lane within Polk County, Florida, advising that a meeting of landowners will be held for the purpose of electing three (3) people to the District’s Board of Supervisors (“**Board**”, and each member individually, “**Supervisor**”). Immediately following the landowners’ meeting there will be convened a meeting of the Board for the purpose of considering certain matters of the Board to include election of certain District officers, and other such business which may properly come before the Board.

DATE: _____
TIME: _____
LOCATION: _____

Each landowner may vote in person or by written proxy. Proxy forms may be obtained upon request at the office of the District Manager, c/o Governmental Management Services - Central Florida, LLC, 219 E. Livingston Street, Orlando, Florida 32801, Ph: (407) 841-5524 (“**District Manager’s Office**”). At said meeting each landowner or his or her proxy shall be entitled to nominate persons for the position of Supervisor and cast one (1) vote per acre of land, or fractional portion thereof, owned by him or her and located within the District for each person to be elected to the position of Supervisor. A fraction of an acre shall be treated as one (1) acre, entitling the landowner to one (1) vote with respect thereto. Platted lots shall be counted individually and rounded up to the nearest whole acre. The acreage of platted lots shall not be aggregated for determining the number of voting units held by a landowner or a landowner’s proxy. At the landowners’ meeting the landowners shall select a person to serve as the meeting chair and who shall conduct the meeting.

The landowners’ meeting and the Board meeting are open to the public and will be conducted in accordance with the provisions of Florida law. One or both of the meetings may be continued to a date, time, and place to be specified on the record at such meeting. A copy of the agenda for these meetings may be obtained from the District Manager’s Office. There may be an occasion where one or more supervisors will participate by telephone.

Any person requiring special accommodations to participate in these meetings is asked to contact the District Manager’s Office, at least three (3) business days before the meetings. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager’s Office.

A person who decides to appeal any decision made by the Board with respect to any matter considered at these meetings is advised that such person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which the appeal is to be based.

District Manager
Run Date(s): _____ & _____

PUBLISH: ONCE A WEEK FOR 2 CONSECUTIVE WEEKS, THE LAST DAY OF PUBLICATION TO BE NOT FEWER THAN 14 DAYS OR MORE THAN 28 DAYS BEFORE THE DATE OF ELECTION, IN A NEWSPAPER WHICH IS IN GENERAL CIRCULATION IN THE AREA OF THE DISTRICT

**INSTRUCTIONS RELATING TO LANDOWNERS' MEETING OF THE
YARBOROUGH LANE COMMUNITY DEVELOPMENT DISTRICT
FOR THE ELECTION OF SUPERVISORS**

DATE: _____
TIME: _____
LOCATION: _____

Pursuant to Chapter 190, Florida Statutes, and after a Community Development District (“**District**”) has been established and the landowners have held their initial election, there shall be a subsequent landowners’ meeting for the purpose of electing members of the Board of Supervisors (“**Board**”) every two (2) years until the District qualifies to have its board members elected by the qualified electors of the District. The following instructions on how all landowners may participate in the election are intended to comply with Section 190.006(2)(b), *Florida Statutes*.

A landowner may vote in person at the landowners’ meeting, or the landowner may nominate a proxy holder to vote at the meeting in place of the landowner. Whether in person or by proxy, each landowner shall be entitled to cast one (1) vote per acre of land owned by him or her and located within the District, for each position on the Board that is open for election for the upcoming term. A fraction of an acre shall be treated as one (1) acre, entitling the landowner to one vote with respect thereto. For purposes of determining voting interests, platted lots shall be counted individually and rounded up to the nearest whole acre. Moreover, please that a particular parcel of real property is entitled to only one (1) vote for each eligible acre of land or fraction thereof; therefore, two or more people who own real property in common, that is one (1) acre or less, are together entitled to only one (1) vote for that real property.

At the landowners’ meeting, the first step is to elect a chair for the meeting, who may be any person present at the meeting. The landowners shall also elect a secretary for the meeting who may be any person present at the meeting. The secretary shall be responsible for the minutes of the meeting. The chair shall conduct the nominations and the voting. If the chair is a landowner or proxy holder of a landowner, he or she may nominate candidates and make and second motions. Candidates must be nominated and then shall be elected by a vote of the landowners. Nominees may be elected only to a position on the Board that is open for election for the upcoming term.

This year, three (3) seats on the Board will be up for election by landowners. The two (2) candidates receiving the highest number of votes shall be elected for terms of four (4) years. The remaining candidate shall be elected for a term of two (2) years. The terms of office for the successful candidates shall commence upon election.

A proxy is available upon request. To be valid, each proxy must be signed by one (1) of the legal owners of the property for which the vote is cast and must contain the typed or printed name of the individual who signed the proxy; the street address, legal description of the property or tax parcel identification number; and the number of authorized votes. If the proxy authorizes more than one vote, each property must be listed and the number of acres of each property must be included. The signature on a proxy does not need to be notarized.

LANDOWNER PROXY

**YARBOROUGH LANE COMMUNITY DEVELOPMENT DISTRICT
LANDOWNERS' MEETING**

KNOW ALL MEN BY THESE PRESENTS, that the undersigned, the fee simple owner of the lands described herein, hereby constitutes and appoints _____ (“**Proxy Holder**”) for and on behalf of the undersigned, to vote as proxy at the meeting of the landowners of the District to be held at _____, **on November ____, 2026, at _____ a/p.m.**, and at any adjournments thereof, according to the number of acres of unplatted land and/or platted lots owned by the undersigned landowner that the undersigned would be entitled to vote if then personally present, upon any question, proposition, or resolution or any other matter or thing that may be considered at said meeting including, but not limited to, the election of members of the Board of Supervisors. Said Proxy Holder may vote in accordance with his or her discretion on all matters not known or determined at the time of solicitation of this proxy, which may legally be considered at said meeting.

Any proxy heretofore given by the undersigned for said meeting is hereby revoked. This proxy is to continue in full force and effect from the date hereof until the conclusion of the landowners’ meeting and any adjournment or adjournments thereof but may be revoked at any time by written notice of such revocation presented at the landowners’ meeting prior to the Proxy Holder’s exercising the voting rights conferred herein.

Printed Name of Legal Owner

Signature of Legal Owner

Date

<u>Parcel Description</u>	<u>Acreage</u>	<u>Authorized Votes</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____

[Insert above the street address of each parcel, the legal description of each parcel, or the tax identification number of each parcel. If more space is needed, identification of parcels owned may be incorporated by reference to an attachment hereto.]

Total Number of Authorized Votes: _____

NOTES: Pursuant to Section 190.006(2)(b), *Florida Statutes*, a fraction of an acre is treated as one (1) acre entitling the landowner to one vote with respect thereto. Moreover, two (2) or more persons who own real property in common that is one acre or less are together entitled to only one vote for that real property.

If the fee simple landowner is not an individual, and is instead a corporation, limited liability company, limited partnership or other entity, evidence that the individual signing on behalf of the entity has the authority to do so should be attached hereto (e.g., bylaws, corporate resolution, etc.).

OFFICIAL BALLOT
YARBOROUGH LANE COMMUNITY DEVELOPMENT DISTRICT
LANDOWNERS' MEETING – NOVEMBER ____, 2026

For Election (3 Supervisors): The two (2) candidates receiving the highest number of votes will serve four (4) year terms. The remaining candidate will serve a two (2) year term. All terms of office commence upon election.

The undersigned certifies that he/she/it is the fee simple owner of land, or the proxy holder for the fee simple owner of land, located within the District and described as follows:

Description	Acreage
_____	_____
_____	_____
_____	_____

[Insert above the street address of each parcel, the legal description of each parcel, or the tax identification number of each parcel. If more space is needed, identification of parcels owned may be incorporated by reference to an attachment hereto.]

I, _____, as Landowner, or as the proxy holder of _____
(Landowner) pursuant to the Landowner's Proxy attached hereto, do cast my votes as follows:

SEAT #	NAME OF CANDIDATE	NUMBER OF VOTES
1		
2		
3		

Date: _____

Signed: _____
Printed Name: _____

SECTION VII

SECTION A

Yarborough Lane Community Development District Performance Measures/Standards & Annual Reporting Form

October 1, 2026– September 30, 2027

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

Objective: Hold at least two regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.

Measurement: Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.

Standard: A minimum of two board meetings were held during the Fiscal Year.

Achieved: Yes No

Goal 1.2: Notice of Meetings Compliance

Objective: Provide public notice of each meeting in accordance with Florida Statutes, using at least two communication methods.

Measurement: Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.

Standard: 100% of meetings were advertised in accordance with Florida Statutes, on at least two mediums (i.e., newspaper, CDD website, electronic communications).

Achieved: Yes No

Goal 1.3: Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.

Measurement: Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.

Standard: 100% of monthly website checks were completed by District Management.

Achieved: Yes No

2. Infrastructure and Facilities Maintenance

Goal 2.1: Field Management and/or District Management Site Inspections

Objective: Field manager and/or district manager will conduct inspections per District Management services agreement to ensure safety and proper functioning of the District's infrastructure.

Measurement: Field manager and/or district manager visits were successfully completed per management agreement as evidenced by field manager and/or district manager's reports, notes or other record keeping method.

Standard: 100% of site visits were successfully completed as described within district management services agreement

Achieved: Yes No

Goal 2.2: District Infrastructure and Facilities Inspections

Objective: District Engineer will conduct an annual inspection of the District's infrastructure and related systems.

Measurement: A minimum of one inspection completed per year as evidenced by district engineer's report related to district's infrastructure and related systems.

Standard: Minimum of one inspection was completed in the Fiscal Year by the district's engineer.

Achieved: Yes No

3. Financial Transparency and Accountability

Goal 3.1: Annual Budget Preparation

Objective: Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.

Measurement: Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.

Standard: 100% of budget approval & adoption were completed by the statutory deadlines and posted to the CDD website.

Achieved: Yes No

Goal 3.2: Financial Reports

Objective: Publish to the CDD website the most recent versions of the following documents: Annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

Measurement: Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the CDD's website.

Standard: CDD website contains 100% of the following information: Most recent annual audit, most recent adopted/amended fiscal year budget, and most recent agenda package with updated financials.

Achieved: Yes No

Goal 3.3: Annual Financial Audit

Objective: Conduct an annual independent financial audit per statutory requirements and publish the results to the CDD website for public inspection and transmit to the State of Florida.

Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the CDD's website and transmitted to the State of Florida.

Standard: Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.

Achieved: Yes No

Chair/Vice Chair: _____

Date: _____

Print Name: _____

Yarborough Lane Community Development District

District Manager: _____

Date: _____

Print Name: _____

Yarborough Lane Community Development District

SECTION B

Yarborough Lane Community Development District Performance Measures/Standards & Annual Reporting Form

October 1, 2025– September 30, 2026

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

Objective: Hold at least two regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.

Measurement: Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.

Standard: A minimum of two board meetings were held during the Fiscal Year.

Achieved: Yes No

Goal 1.2: Notice of Meetings Compliance

Objective: Provide public notice of each meeting in accordance with Florida Statutes, using at least two communication methods.

Measurement: Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.

Standard: 100% of meetings were advertised in accordance with Florida Statutes, on at least two mediums (i.e., newspaper, CDD website, electronic communications).

Achieved: Yes No

Goal 1.3: Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.

Measurement: Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.

Standard: 100% of monthly website checks were completed by District Management.

Achieved: Yes No

2. Infrastructure and Facilities Maintenance

Goal 2.1: Field Management and/or District Management Site Inspections

Objective: Field manager and/or district manager will conduct inspections per District Management services agreement to ensure safety and proper functioning of the District's infrastructure.

Measurement: Field manager and/or district manager visits were successfully completed per management agreement as evidenced by field manager and/or district manager's reports, notes or other record keeping method.

Standard: 100% of site visits were successfully completed as described within district management services agreement

Achieved: Yes No

Goal 2.2: District Infrastructure and Facilities Inspections

Objective: District Engineer will conduct an annual inspection of the District's infrastructure and related systems.

Measurement: A minimum of one inspection completed per year as evidenced by district engineer's report related to district's infrastructure and related systems.

Standard: Minimum of one inspection was completed in the Fiscal Year by the district's engineer.

Achieved: Yes No

3. Financial Transparency and Accountability

Goal 3.1: Annual Budget Preparation

Objective: Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.

Measurement: Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.

Standard: 100% of budget approval & adoption were completed by the statutory deadlines and posted to the CDD website.

Achieved: Yes No

Goal 3.2: Financial Reports

Objective: Publish to the CDD website the most recent versions of the following documents: Annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

Measurement: Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the CDD's website.

Standard: CDD website contains 100% of the following information: Most recent annual audit, most recent adopted/amended fiscal year budget, and most recent agenda package with updated financials.

Achieved: Yes No

Goal 3.3: Annual Financial Audit

Objective: Conduct an annual independent financial audit per statutory requirements and publish the results to the CDD website for public inspection and transmit to the State of Florida.

Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the CDD's website and transmitted to the State of Florida.

Standard: Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.

Achieved: Yes No

Chair/Vice Chair: _____

Date: _____

Print Name: _____

Yarborough Lane Community Development District

District Manager: _____

Date: _____

Print Name: _____

Yarborough Lane Community Development District

SECTION VIII

SECTION C

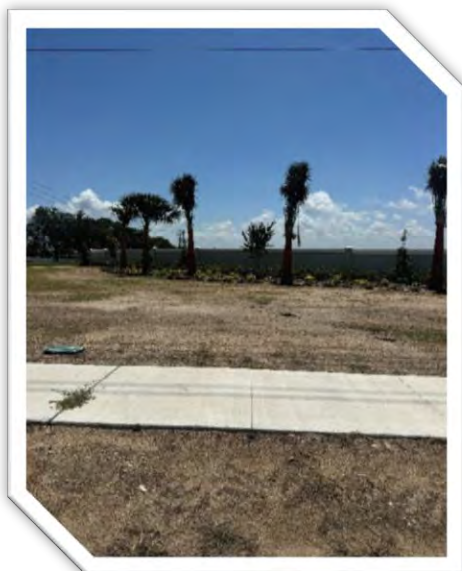
Yarborough Lane CDD

Field Management Report

Landscaping Review

Photo Description:

✚ Perimeter wall plantings are completed. Irrigation is installed. Sod is being installed along Yarborough Ln. Tree's have been planted along pond ridge adjacent to Sundial Dr.



Amenity Review

Photo Description:

+ Amenity progress.



SECTION D

SECTION 1

Yarborough Lane Community Development District

Summary of Check Register

May 3, 2026 to June 28, 2026

Fund	Date	Check No.'s	Amount
General Fund	5/5/26	174-176	\$ 7,302.00
			<hr/>
			\$ 7,302.00
Total Amount			\$ 7,302.00

CHECK DATE	VEND#INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK..... AMOUNT #
5/05/26	00013	2/02/26 28704	202602 310-51300-32200	AUDIT FY25	*	5,100.00	
							5,100.00 000174
5/05/26	00011	4/20/26 14728	202603 310-51300-31500	GENERAL COUNSEL MAR26	*	402.00	
							402.00 000175
5/05/26	00024	4/20/26 23488	202604 320-53800-49000	ONE TIME MOW/CLEAN UP	*	1,800.00	
							1,800.00 000176
TOTAL FOR BANK A						7,302.00	
TOTAL FOR REGISTER						7,302.00	

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SECTION 2

Yarborough Lane
Community Development District

Unaudited Financial Reporting
May 31, 2026



Table of Contents

1	<hr/> <u>Balance Sheet</u>
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4	<hr/> <u>Capital Projects Fund - Series 2024</u>
5	<hr/> <u>Month to Month</u>
6	<hr/> <u>Long Term Debt Report</u>

Yarborough Lane
Community Development District
Combined Balance Sheet
May 31, 2026

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Capital Projects Fund</i>	<i>Totals Governmental Funds</i>
Assets:				
<u>Cash:</u>				
Operating Account	\$ 5,641	\$ -	\$ -	\$ 5,641
Due from Developer	\$ 20,000	\$ -	\$ 621,142	\$ 641,142
<u>Investments:</u>				
<u>Series 2024</u>				
Construction	\$ -	\$ -	\$ 9,785	\$ 9,785
Prepayments	\$ -	\$ 31,430	\$ -	\$ 31,430
Reserve	\$ -	\$ 858,797	\$ -	\$ 858,797
Revenue	\$ -	\$ 19,372	\$ -	\$ 19,372
Total Assets	\$ 25,641	\$ 909,598	\$ 630,927	\$ 1,566,165
Liabilities:				
Accounts Payable	\$ 8,820	\$ -	\$ -	\$ 8,820
Retainage Payable	\$ -	\$ -	\$ 567,320	\$ 567,320
Total Liabilities	\$ 8,820	\$ -	\$ 567,320	\$ 576,140
Fund Balance:				
Assigned for:				
Capital Projects	\$ -	\$ -	\$ 63,607	\$ 63,607
Debt Service	\$ -	\$ 909,598	\$ -	\$ 909,598
Unassigned	\$ 16,820	\$ -	\$ -	\$ 16,820
Total Fund Balances	\$ 16,820	\$ 909,598	\$ 63,607	\$ 990,025
Total Liabilities & Fund Balance	\$ 25,641	\$ 909,598	\$ 630,927	\$ 1,566,166

Yarborough Lane
Community Development District
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending May 31, 2026

	Adopted Budget	Prorated Budget Thru 05/31/26	Actual Thru 05/31/26	Variance
Revenues:				
Developer Contributions	\$ 551,603	\$ 75,000	\$ 75,000	\$ -
Interest	\$ -	\$ -	\$ 111	\$ 111
Total Revenues	\$ 551,603	\$ 75,000	\$ 75,111	\$ 111
Expenditures:				
<i>General & Administrative:</i>				
Supervisor Fees	\$ 12,000	\$ 8,000	\$ 2,200	\$ 5,800
FICA Expenditure	\$ 918	\$ 612	\$ 168	\$ 444
Engineering	\$ 15,000	\$ 10,000	\$ 865	\$ 9,135
Attorney	\$ 25,000	\$ 16,667	\$ 5,945	\$ 10,721
Annual Audit	\$ 6,100	\$ 6,100	\$ 5,100	\$ 1,000
Assessment Administration	\$ 5,000	\$ -	\$ -	\$ -
Arbitrage	\$ 900	\$ 450	\$ 450	\$ -
Dissemination	\$ 6,150	\$ 4,100	\$ 3,433	\$ 667
Disclosure Software	\$ 5,000	\$ 2,500	\$ 2,500	\$ -
Trustee Fees	\$ 9,000	\$ -	\$ -	\$ -
Management Fees	\$ 40,556	\$ 27,038	\$ 27,037	\$ 0
Information Technology	\$ 1,947	\$ 1,298	\$ 1,298	\$ (0)
Website Maintenance	\$ 1,298	\$ 865	\$ 865	\$ (0)
Postage & Delivery	\$ 1,000	\$ 667	\$ 223	\$ 444
Insurance	\$ 7,434	\$ 7,434	\$ 5,732	\$ 1,702
Printing & Binding	\$ 1,000	\$ 667	\$ 190	\$ 477
Legal Advertising	\$ 10,000	\$ 6,667	\$ 1,030	\$ 5,637
Other Current Charges	\$ 2,500	\$ 1,667	\$ 431	\$ 1,236
Office Supplies	\$ 625	\$ 417	\$ 11	\$ 405
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Total General & Administrative	\$ 151,603	\$ 95,322	\$ 57,654	\$ 37,668
<i>Operations & Maintenance</i>				
Field Contingency	\$ 250,000	\$ 166,667	\$ 4,500	\$ 162,167
Total Operations & Maintenance	\$ 250,000	\$ 166,667	\$ 4,500	\$ 162,167
<i>Amenities</i>				
Amenity Contingency	\$ 150,000	\$ 100,000	\$ -	\$ 100,000
Total Amenities	\$ 150,000	\$ 100,000	\$ -	\$ 100,000
Total Expenditures	\$ 551,603	\$ 261,988	\$ 62,154	\$ 199,834
Excess (Deficiency) of Revenues over Expenditures	\$ -		\$ 12,957	
Net Change in Fund Balance	\$ -		\$ 12,957	
Fund Balance - Beginning	\$ -		\$ 3,863	
Fund Balance - Ending	\$ -		\$ 16,820	

Yarborough Lane

Community Development District

Debt Service Fund - Series 2024

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending May 31, 2026

	Adopted Budget	Prorated Budget Thru 05/31/26	Actual Thru 05/31/26	Variance
Revenues:				
Assessments - Direct	\$ 853,758	\$ 514,519	\$ 514,519	\$ -
Assessments - Prepayment	\$ -	\$ -	\$ 31,316	\$ 31,316
Assessments - Lot Closings	\$ -	\$ -	\$ 2,192	\$ 2,192
Interest	\$ 27,761	\$ 18,508	\$ 25,452	\$ 6,944
Total Revenues	\$ 881,519	\$ 533,026	\$ 573,477	\$ 40,451
Expenditures:				
Interest - 11/1	\$ 339,519	\$ 339,519	\$ 339,519	\$ -
Principal - 5/1	\$ 175,000	\$ 175,000	\$ 175,000	\$ -
Interest - 5/1	\$ 339,519	\$ 339,519	\$ 339,519	\$ -
Total Expenditures	\$ 854,038	\$ 854,038	\$ 854,038	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ 27,482		\$ (280,560)	
Other Financing Sources/(Uses):				
Transfer In/(Out)	\$ -	\$ -	\$ (25,214)	\$ (25,214)
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ (25,214)	\$ (25,214)
Net Change in Fund Balance	\$ 27,482		\$ (305,775)	
Fund Balance - Beginning	\$ 370,708		\$ 1,215,373	
Fund Balance - Ending	\$ 398,190		\$ 909,598	

Yarborough Lane

Community Development District Capital Projects Fund - Series 2024

Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending May 31, 2026

	Adopted Budget	Prorated Budget Thru 05/31/26	Actual Thru 05/31/26	Variance
Revenues:				
Developer Contributions	\$ -	\$ -	\$ 2,903,170	\$ 2,903,170
Interest	\$ -	\$ -	\$ 992	\$ 992
Total Revenues	\$ -	\$ -	\$ 2,904,162	\$ 2,904,162
Expenditures:				
Capital Outlay	\$ -	\$ -	\$ 2,143,995	\$ (2,143,995)
Total Expenditures	\$ -	\$ -	\$ 2,143,995	\$ (2,143,995)
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ 760,167	
Other Financing Sources/(Uses):				
Transfer In/(Out)	\$ -	\$ -	\$ 25,214	\$ 25,214
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ 25,214	\$ 25,214
Net Change in Fund Balance	\$ -	\$ -	\$ 785,382	
Fund Balance - Beginning	\$ -	\$ -	\$ (721,775)	
Fund Balance - Ending	\$ -	\$ -	\$ 63,607	

Yarborough Lane
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Developer Contributions	\$ 15,000	\$ -	\$ 20,000	\$ -	\$ -	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000
Interest	\$ -	\$ -	\$ 0	\$ 26	\$ 20	\$ 21	\$ 29	\$ 16	\$ -	\$ -	\$ -	\$ -	\$ 111
Total Revenues	\$ 15,000	\$ -	\$ 20,000	\$ 26	\$ 20	\$ 20,021	\$ 29	\$ 20,016	\$ -	\$ -	\$ -	\$ -	\$ 75,111
Expenditures:													
General & Administrative:													
Supervisor Fees	\$ 800	\$ -	\$ -	\$ -	\$ 800	\$ -	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,200
FICA Expenditure	\$ 61	\$ -	\$ -	\$ -	\$ 61	\$ -	\$ 46	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 168
Engineering	\$ 425	\$ -	\$ 253	\$ -	\$ -	\$ -	\$ 188	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 865
Attorney	\$ 1,392	\$ 239	\$ 1,072	\$ 990	\$ 394	\$ 402	\$ 1,457	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,945
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ 5,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,100
Assessment Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Arbitrage	\$ -	\$ -	\$ 450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450
Dissemination	\$ 429	\$ 429	\$ 429	\$ 429	\$ 429	\$ 429	\$ 429	\$ 429	\$ -	\$ -	\$ -	\$ -	\$ 3,433
Disclosure Software	\$ -	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500
Trustee Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Management Fees	\$ 3,380	\$ 3,380	\$ 3,380	\$ 3,380	\$ 3,380	\$ 3,380	\$ 3,380	\$ 3,380	\$ -	\$ -	\$ -	\$ -	\$ 27,037
Information Technology	\$ 162	\$ 162	\$ 162	\$ 162	\$ 162	\$ 162	\$ 162	\$ 162	\$ -	\$ -	\$ -	\$ -	\$ 1,298
Website Maintenance	\$ 108	\$ 108	\$ 108	\$ 108	\$ 108	\$ 108	\$ 108	\$ 108	\$ -	\$ -	\$ -	\$ -	\$ 865
Postage & Delivery	\$ 51	\$ -	\$ -	\$ -	\$ -	\$ 28	\$ 2	\$ 141	\$ -	\$ -	\$ -	\$ -	\$ 223
Insurance	\$ 5,732	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,732
Printing & Binding	\$ -	\$ 80	\$ 34	\$ 67	\$ 9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 190
Legal Advertising	\$ -	\$ 1,030	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,030
Other Current Charges	\$ 58	\$ 53	\$ 62	\$ 62	\$ 47	\$ 47	\$ 47	\$ 55	\$ -	\$ -	\$ -	\$ -	\$ 431
Office Supplies	\$ 3	\$ 3	\$ 0	\$ 3	\$ 0	\$ 0	\$ 0	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ 11
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Total General & Administrative	\$ 12,775	\$ 7,983	\$ 5,951	\$ 5,200	\$ 10,490	\$ 4,557	\$ 6,419	\$ 4,278	\$ -	\$ -	\$ -	\$ -	\$ 57,654
Operations & Maintenance													
Field Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,800	\$ 2,700	\$ -	\$ -	\$ -	\$ -	\$ 4,500
Total Operations & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,800	\$ 2,700	\$ -	\$ -	\$ -	\$ -	\$ 4,500
Amenities													
Amenity Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Amenities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 12,775	\$ 7,983	\$ 5,951	\$ 5,200	\$ 10,490	\$ 4,557	\$ 8,219	\$ 6,978	\$ -	\$ -	\$ -	\$ -	\$ 62,154
Excess (Deficiency) of Revenues over Expenditures	\$ 2,225	\$ (7,983)	\$ 14,049	\$ (5,174)	\$ (10,470)	\$ 15,464	\$ (6,390)	\$ 15,738	\$ -	\$ -	\$ -	\$ -	\$ 12,957

Yarborough Lane

Community Development District

Long Term Debt Report

Series 2024, Special Assessment Revenue Bonds		
Interest Rates:	4.750%, 5.350%, 5.600%	
Maturity Date:	5/1/2055	
Reserve Fund Definition	Maximum Annual Debt Service	
Reserve Fund Requirement	\$853,758	
Reserve Fund Balance	\$858,797	
Bonds Outstanding - 8/14/24		\$12,500,000
(Less: Principal Payment - 5/1/26)		(\$175,000)
Current Bonds Outstanding		\$12,325,000

SECTION 3



April 15, 2026

Samantha Ham – Recording Secretary
Yarborough Lane CDD
219 E. Livingston St.
Orlando, FL 32801

RE: Yarborough Lane Community Development District Registered Voters

Dear Ms. Ham,

In response to your request, there are currently **0** voters within the Yarborough Lane Community Development District as of **April 15, 2026**.

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

Sincerely,

Melony M. Bell

Melony M. Bell
Supervisor of Elections
Polk County, Florida