

**MINUTES OF MEETING
CURRENTS
COMMUNITY DEVELOPMENT DISTRICT**

The Regular Meeting of the Board of Supervisors of the Currents Community Development District was held on Thursday, April 13, 2023, at 9:30 a.m. at the offices of Coleman, Yovanovich & Koester, 4001 Tamiami Trail North, Suite 300, Naples, Florida 34103.

Landowners Present:

Charles Cook	Chairperson
Trish Sing	Vice Chairperson
Brian Keller	Assistant Secretary

Absent:

Tonya Holden	Assistant Secretary
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Also present were:

Andrew Gill	JPWard & Associates
Greg Urbancic	District Attorney
Tony Grau	Grau and Associates

Audience:

All residents' names were not included with the minutes. If a resident did not identify themselves or the audio file did not pick up the name, the name was not recorded in these minutes.

PORTIONS OF THIS MEETING WERE TRANSCRIBED VERBATIM. ALL VERBATIM PORTIONS WERE TRANSCRIBED IN *ITALICS*.

FIRST ORDER OF BUSINESS

Call to Order

Mr. James P. Ward called the meeting to order at approximately 9:30 a.m. He reported all Members of the Board were present, constituting a quorum.

SECOND ORDER OF BUSINESS

Consideration of Letter of Resignation

Consideration of acceptance of a letter of resignation from Mr. Clayton Wasson, whose term is set to expire November 2026, from Seat 2 of the Board of Supervisors of the Currents Community Development District effective March 23, 2023

- I. Appointment of Individual for fill Seat 2, whose term will expire November 2026**
- II. Oath of Office**
- III. Guide to the Sunshine Law and Code of Ethics for Public Employees**
- IV. Form 1 – Statement of Financial Interests**
- V. Form 8B - Conflict of interest for Taylor Morrison Board Members**

Mr. Ward explained the resignation of Mr. Wasson was effective as a matter of law as of the date of the letter of resignation. He called for a motion to accept the letter.

On MOTION made by Charles Cook, seconded by Brian Keller, and with all in favor, the Letter of Resignation from Mr. Wasson was accepted for purposes of inclusion in the record.

Mr. Ward asked if the Board wished to appoint someone to fill Mr. Wasson’s unexpired seat, Seat 2, with an end date of November 2026. He indicated he would administer the Oath of Office to the appointed individual before the next meeting.

On MOTION made by Charles Cook, seconded by Brian Keller, and with all in favor, Rob Summers was appointed to fill Seat 2 with a term expiring November 2026.

THIRD ORDER OF BUSINESS

Consideration of Resolution 2023-5

Consideration of Resolution 2023-5, a resolution of the Board of Supervisors of the Currents Community Development District re-designating the Officers of the Currents Community Development District

Mr. Ward indicated this item would be deferred until the next meeting.

FOURTH ORDER OF BUSINESS

Consideration of Minutes

February 9, 2023 – Regular Meeting

Mr. Ward asked if there were any corrections or deletions to the Regular Meeting Minutes; hearing none, he called for a motion.

On MOTION made by Brian Keller, seconded by Trisha Sing, and with all in favor, the February 9, 2023 Regular Meeting Minutes were approved.

FIFTH ORDER OF BUSINESS

Consideration of Audited Financial Statements

Consideration of the Acceptance of the Audited Financial Statements for the Fiscal Year ended September 30, 2022

Mr. Ward introduced Tony Grau of Grau and Associates. Mr. Grau was dropped from the call; this item was revisited later in the meeting after Mr. Grau called back in.

Mr. Tony Grau reviewed the Audited Financial Statements for the Fiscal Year ended September 30, 2022. He stated the audit reflected a clean opinion with respect to the financial statements of the District; Grau believed the financial statements were fairly stated in accordance with generally accepted accounting principles. He stated the next section was the management discussion and analysis which was a recap of the financial activity during the Fiscal Year. He indicated on page 4 was the statement of net position with comparative numbers with the prior year in condensed form on the full accrual basis. He reported next was the condensed income statement which showed revenues, expenses, and the change in net position with comparative numbers to the prior year. He noted revenues went up and expenses went down generally because of the conveyance of infrastructure in the prior year. He reported after that the actual statements began with the statement of net position, the balance sheet on the full accrual basis, which included capital assets and long-term debt. He indicated next was the statement of activities. He reported next were the governmental funds with the three major funds: the general fund, debt service fund, and capital project fund. He reported the income statement for the funds was on page 11. He reported on page 13 were the footnotes to the financial statements which were consistent with the prior year. He indicated on page 19 were the capital assets and on page 20 was the long-term debt. He reported budget to actual was on page 22. He stated the remainder of the report contained the information required by the State of Florida and the Auditor General, as well as the various reports required under government auditing standards and by the Auditor General. He reported there were no findings and only clean opinions.

Mr. Ward asked if there were any questions; hearing none, he called for a motion.

On MOTION made by Brian Keller, seconded by Trisha Sing, and with all in favor, the Audited Financial Statements for the Fiscal Year ended September 30, 2022, were accepted for purposes of inclusion in the record.

SIXTH ORDER OF BUSINESS

Consideration of Resolution 2023-5

Consideration of Resolution 2023-5, a resolution of the Board of Supervisors of the Currents Community Development District approving the Proposed Fiscal Year 2023 Budget and setting the Public Hearing on Thursday, July 11, 2023, at 3:30 P.M. at the offices of Coleman, Yovanovich & Koester, 4001 Tamiami Trail North, Suite 300, Naples, Florida 34103

Mr. Ward indicated this Resolution changed the date and time of the public hearing to July 11, 2023 at 3:30 p.m. at the offices of Coleman, Yovanovich & Koester, 4001 Tamiami Trail North, Suite 300, Naples, Florida 34103. He indicated the budget was basically the same as the prior year and the expenses were relatively the same, and assessments increased only by a few dollars. He noted changes to the budget could be made at the budget public hearing, but only decreased; the budget could not be increased after today. He asked if there were any questions; hearing none, he called for a motion.

On MOTION made by Charles Cook, seconded by Trisha Sing, and with all in favor, Resolution 2023-5 was adopted as amended, and the Chair was authorized to sign.

SEVENTH ORDER OF BUSINESS Consideration of Resolution 2023-6

Consideration of Resolution 2023-6, a resolution of the Board of Supervisors of the Currents Community Development District ratifying, confirming and approving the acceptance of a Drainage Easement; providing for severability; providing for conflicts; and providing for an effective date

Mr. Greg Urbancic: This was brought to our attention by the District Engineer that on the Phase 2 plat there was a drainage easement that was overlooked. So, in order to help facilitate the lot closings which are forthcoming, the drainage easement was executed and recorded, so this Resolution would ratify the acceptance of that. The District Engineer has informed us that all is in order to accept.

Mr. Ward asked if there were any questions; hearing none, he called for a motion.

On MOTION made by Brian Keller, seconded by Charles Cook, and with all in favor, Resolution 2023-6 was adopted, and the Chair was authorized to sign.

FIFTH ORDER OF BUSINESS Staff Reports

I. District Attorney

No report.

II. District Engineer

No report.

III. District Manager

- a) Important Board Meeting Dates for Balance of Fiscal Year 2023**
 - 1. Public Hearing: FY2024 Budget Adoption – July 13, 2023, 9:30 A.M.**
 - b) Financial Statement for period ending January 31, 2023 (unaudited)**
 - c) Financial Statement for period ending February 28, 2023 (unaudited)**
 - d) Financial Statement for period ending March 31, 2023 (unaudited)**

Mr. Ward: Remember that July 11, 2023 at 3:30 p.m. is your public hearing.

SIXTH ORDER OF BUSINESS Supervisor’s Requests and Audience Comments

Mr. Ward asked if there were any Supervisor’s Requests; there were none. Mr. Ward asked if there were any members of the audience present in person or on audio or video with any questions or comments; there were none.

Mr. Grau rejoined the meeting by phone. Please see discussion above in the Fifth Order of Business.

SEVENTH ORDER OF BUSINESS

Adjournment

Mr. Ward adjourned the meeting at approximately 9:50 a.m.

On MOTION made by Charles Cook, seconded by Brian Keller, and with all in favor, the Meeting was adjourned.

Currents Community Development District



James P. Ward, Secretary



Charles Cook, Chairperson