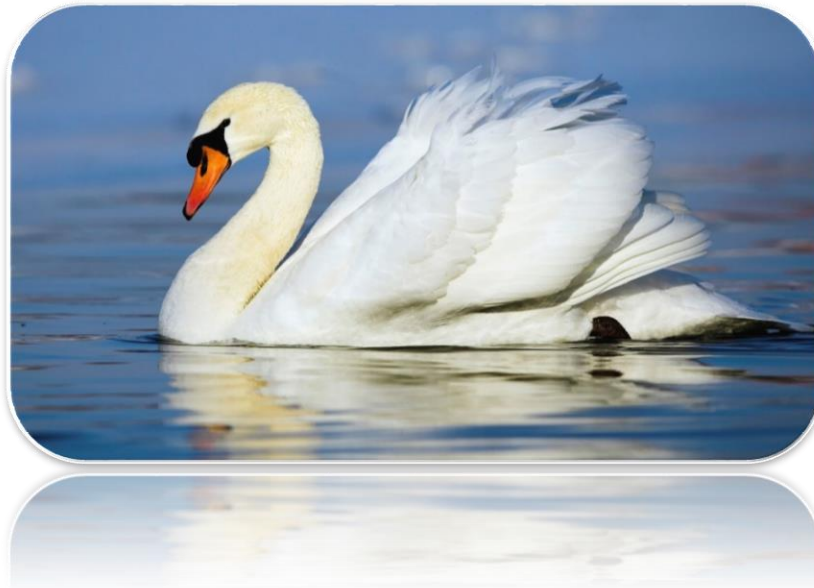


CURRENTS COMMUNITY DEVELOPMENT DISTRICT



MEETING AGENDA

APRIL 9, 2024

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37TH STREET, FORT LAUDERDALE, FL 33308

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CURRENTS COMMUNITY DEVELOPMENT DISTRICT

April 2, 2024

Board of Supervisors

Currents Community Development District

Dear Board Members:

This regular meeting of the Board of Supervisors of the Currents Community Development District will be held on **Tuesday, April 9, 2024, at 3:30 P.M.** at the offices of **Coleman, Yovanovich & Koester, 4001 Tamiami Trail North, Suite 300, Naples, Florida 34103.**

The following Webex link and telephone number are provided to join/watch the meeting.
<https://districts.webex.com/districts/j.php?MTID=md12108a3a40e44e647594c978ccd1ee1>

Access Code: **2330 323 5014**, Event password: **Jpward**

Or Phone: **408-418-9388** and enter the access code **2330 323 5014**, password: **Jpward (579274** from phones) to join the meeting.

Agenda

1. Call to Order & Roll Call.
2. Appointment of Individual to fill Seat 4 [previously Trisha Sing, effective April 17, 2023] whose term is set to expire November 2024.
 - I. Appointment of individuals to fill Seat 4
 - II. Oaths of Office
 - III. Guide to the Sunshine Law and Code of Ethics for Public Employees
 - IV. Sample of E-filed Form 1 – Statement of Financial Interests. (Changes to the Law and filing requirements as of January 1, 2024).
 - V. Form 8B – Conflict Waiver.
3. Consideration of **Resolution 2024-6**, a Resolution of the Board of Supervisors re-designating the officers of the Currents Community Development District.
4. Consideration of Minutes:
 - I. March 20, 2024 – Regular Meeting.

5. Consideration of **Resolution 2024-7**, a Resolution of the Board of Supervisors of the Currents Community Development District approving the Proposed Fiscal Year 2025 Budget and setting the Public Hearing on **Tuesday, June 11, 2024, at 3:30 P.M.** at the offices of **Coleman, Yovanovich & Koester, 4001 Tamiami Trail North, Suite 300, Naples, Florida 34103.**
6. Consideration of **Resolution 2024-8**, a Resolution of the Board of Supervisors Designating a date, time and location for a Landowners' Meeting and Election; Providing for publication; Establishing forms for the Landowner Election; and providing for severability and an effective date.
7. Consideration of an Agreement between the District and Taylor Morrison in regard to the Master HOA managing landscaping operations.
8. Consideration of **Resolution 2024-9**, a Resolution of the Currents Community Development District Amending and Restating, in its entirety, Resolution No. 2024-3 Adopted on March 20, 2024 to authorize the issuance of not exceeding \$19,000,000 in aggregate principal amount of its Capital Improvement Revenue Bonds, Series 2024 (Assessment Area Two) the proceeds of which will be applied to finance a portion of the cost of a Series Project consisting of certain Public Infrastructure and Facilities benefiting certain District Lands, Pay Capitalized Interest on a portion of the Series 2024 Bonds, Fund the Series Reserve Account for the Series 2024 Bonds and pay costs of Issuance of the Series 2024 Bonds, As more fully described herein; approving a Fourth Supplemental Trust Indenture in connection with the Series 2024 Bonds and authorizing the execution thereof; ratifying the appointment of a Trustee, Paying Agent and Bond Registrar for the Series 2024 Bonds; Providing for redemption of the Series 2024 Bonds; Authorizing the application of the proceeds of the Series 2024 Bonds; Approving the form, and authorizing execution, of a Bond Purchase Contract providing for the negotiated sale of the Series 2024 Bonds; Delegating to the Chairperson or Vice-Chairperson, or in their absence any member of the Board Of Supervisors, The authority to award the Series 2024 Bonds within the parameters specified herein; approving the form, and authorizing the use, of a Preliminary Limited Offering Memorandum for the Series 2024 Bonds; Approving the distribution of a Final Limited Offering Memorandum for the Series 2024 Bonds and the execution thereof; Approving the form, and authorizing execution, of a Continuing Disclosure Agreement; Authorizing preparation of Preliminary and Final Supplemental Assessment Methodology Reports and a supplement to the Master Engineers' Report and the use of such reports in the Preliminary Limited Offering Memorandum and Final Limited Offering Memorandum, As Applicable, for the Series 2024 Bonds; Providing for miscellaneous matters and authority; providing for severability; and providing an effective date.
9. Staff Reports.
 - I. District Attorney.
 - a) New performance reporting requirements for CDDs.
 - II. District Engineer.
 - a) Operations Report – April 1, 2024.

- III. District Manager.
 - a) Florida Law changes to Form 1 Filings.
 - b) **Important Board Meeting Dates for Balance of Fiscal Year 2024.**
 - 1) April 9, 2024, Proposed FY 2025 Budget.
 - 2) Public Hearings – Approval of Budget Fiscal Year 2025, June 11, 2024.
 - 3) Landowners Election – November 12, 2024 (Seat 1,3, & 4).
 - c) Financial Statement for period ending March 31, 2024 (unaudited).
- 10. Supervisor’s Requests and Audience Comments.
- 11. Adjournment.

Staff Review

The first order of business is Call to Order & Roll Call.

The second order of business is administrative in nature and is to appoint an individual to Seat 4, whose seat is set to expire November 2024. This position was previously held by Ms. Trish Sing whose resignation became effective April 17, 2023.

The next item deals with the replacement of Ms. Sing. The District’s Charter, Chapter 190 F.S., provides the mechanism for which to replace any member(s) who have resigned. Essentially, the remaining members, by majority vote of the Board of Supervisors, have the sole responsibility for filling the unexpired terms of office of the resigning member(s). Once the Board appoints an individual to fill this seat, I will take the opportunity to swear that individual into office.

The newly appointed Board Member must file a Form 1 – Statement of Financial Interests, which must be filed with the Florida State Commission on Ethics within thirty (30) days of being seated on this Board. If this individual is to be seated as of today’s meeting, their Form 1 would need to be filed no later than May 9, 2024.

Additionally, if any newly appointed Board member currently sit as a member of any other Community Development District Board, they must amend their current Form 1 – Statement of Financial Interests to now include the Currents Community Development District. The amended form must be filed with the Florida State Commission on Ethics within thirty (30) days of being seated on this Board of Supervisors.

The third order of business is consideration of **Resolution 2024-6**, a Resolution of the Board of Supervisors which re-designates the Officers of the District.

The current Officers of the District are as follows:

OFFICE	NAME OF OFFICE HOLDER
CHAIRPERSON	CHARLES COOK
VICE-CHAIRPERSON	ROB SUMMERS
ASSISTANT SECRETARY	VACANT
ASSISTANT SECRETARY	JARRET ENGLISH
ASSISTANT SECRETARY	TANYA HOLDEN
SECRETARY & TREASURER	JAMES P. WARD

The fourth order of business is the consideration and acceptance of the March 20, 2024, Regular meeting minutes.

The fifth order of business is the consideration of **Resolution 2024-7**, a Resolution of the Board of Supervisors of the Currents Community Development District that approves the Proposed Budget for Fiscal Year 2025 and sets the public hearing date, time, and location.

The District’s enabling legislation requires the District Manager to submit a Proposed Budget to the Board by June 15th of each year for your review and approval. The approval of the budget is only intended to permit the District to move through the process towards adopting the budget at a Public Hearing scheduled for Tuesday, June 11, 2024, at 3:30 P.M. at the offices of Coleman, Yovanovich & Koester, 4001 Tamiami Trail North, Suite 300, Naples, Florida 34103.

The approval of the Budget does not bind the Board to any of the costs contained in the budget, any of the programs contained in the Budget and most importantly it does not bind the Board to the Assessment Rates for the general fund contemplated as a result of the preparation of the Budget.

The public hearing is scheduled for Tuesday, June 11, 2024 at 3:30 P.M. at the offices of Coleman, Yovanovich & Koester, 4001 Tamiami Trail North, Suite 300, Naples, Florida 34103.

The sixth order of business is the consideration of **Resolution 2024-8**, a Resolution of the Board of Supervisors Designating a date, time and location for a Landowners’ Meeting and Election; Providing for publication; Establishing forms for the Landowner Election; and providing for severability and an effective date.

The seventh order of business is the consideration of an Agreement between the District and Taylor Morrison in regard to the Master HOA managing landscaping operations.

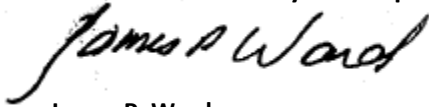
The eighth order of business is the consideration of **Resolution 2024-9**, a Resolution of the Currents Community Development District Amending and Restating, in its entirety, Resolution No. 2024-3 adopted on March 20, 2024 to authorize the issuance of not exceeding \$19,000,000 in aggregate principal amount of its Capital Improvement Revenue Bonds, Series 2024 (Assessment Area Two) the proceeds of which will be applied to finance a portion of the cost of a Series Project consisting of certain Public Infrastructure and Facilities benefiting certain District Lands, Pay Capitalized Interest on a portion of the Series 2024 Bonds, Fund the Series Reserve Account for the Series 2024 Bonds and pay costs of Issuance of the Series 2024 Bonds, As more fully described herein; approving a Fourth Supplemental Trust Indenture in connection with the Series 2024 Bonds and authorizing the execution thereof; ratifying the appointment of a Trustee, Paying Agent and Bond Registrar for the Series 2024 Bonds; Providing for redemption of the Series 2024 Bonds; Authorizing the application of the proceeds of the Series 2024 Bonds; Approving the form, and authorizing execution, of a Bond Purchase Contract providing for the negotiated sale of the Series 2024 Bonds; Delegating to the Chairperson or Vice-Chairperson, or in their absence any member of the Board Of Supervisors, The authority to award the Series 2024 Bonds within the parameters specified herein; approving the form, and authorizing the use, of a Preliminary Limited Offering Memorandum for the Series 2024 Bonds; Approving the distribution of a Final Limited Offering Memorandum for the Series 2024 Bonds and the execution thereof; Approving the form, and authorizing execution, of a Continuing Disclosure Agreement; Authorizing preparation of Preliminary and Final Supplemental Assessment Methodology Reports and a supplement to the Master Engineers' Report and the use of such reports in the Preliminary Limited Offering Memorandum and Final Limited Offering Memorandum, As Applicable, for the Series 2024 Bonds; Providing for miscellaneous matters and authority; providing for severability; and providing an effective date.

The ninth order of business are staff reports by the District Attorney, District Engineer, and the District Manager. The District Manager will report on the Financial Statements (unaudited) for the period ending March 31, 2024.

The remainder of the agenda is general in nature and If you have any questions and/or comments before the meeting, please do not hesitate to contact me directly by phoning (954) 658-4900.

Sincerely,

Currents Community Development District



James P. Ward
District Manager

The proposed Fiscal Year 2024 meeting schedule is as follows:

April 9, 2024	May 14, 2024
June 11, 2024: Public Hearings	July 9, 2024
August 13, 2024	September 10, 2024

OATH OR AFFIRMATION OF OFFICE

I, _____, a citizen of the State of Florida and of the United States of America, and being an officer of the **Currents Community Development District** and a recipient of public funds as such officer, do hereby solemnly swear or affirm that I will support the Constitution of the United States and of the State of Florida, and will faithfully, honestly and impartially discharge the duties devolving upon me as a member of the Board of Supervisors of the **Currents Community Development District**, Collier County, Florida.

Signature

Printed Name: _____

STATE OF FLORIDA
COUNTY OF COLLIER

Sworn to (or affirmed) before me by means of () physical presence or () online notarization this _____ day of _____, 2024, by _____, whose signature appears hereinabove, who is personally known to me or who produced _____ as identification.

NOTARY PUBLIC
STATE OF FLORIDA

Print Name: _____

My Commission Expires: _____

FLORIDA COMMISSION ON ETHICS



GUIDE
to the
SUNSHINE AMENDMENT
and
CODE of ETHICS
for Public Officers and Employees

2024

State of Florida
COMMISSION ON ETHICS

Ashley Lukis, *Chair*
Tallahassee

Michelle Anchors, *Vice Chair*
Fort Walton Beach

William P. Cervone
Gainesville

Tina Descovich
Indialantic

Freddie Figgers
Fort Lauderdale

Luis M. Fusté
Coral Gables

Wengay M. Newton, Sr.
St. Petersburg

Kerrie Stillman
Executive Director
P.O. Drawer 15709
Tallahassee, FL 32317-5709
www.ethics.state.fl.us
(850) 488-7864*

*Please direct all requests for information to this number.

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I. HISTORY OF FLORIDA'S ETHICS LAWS

Florida has been a leader among the states in establishing ethics standards for public officials and recognizing the right of citizens to protect the public trust against abuse. Our state Constitution was revised in 1968 to require a code of ethics, prescribed by law, for all state employees and non-judicial officers prohibiting conflict between public duty and private interests.

Florida's first successful constitutional initiative resulted in the adoption of the Sunshine Amendment in 1976, providing additional constitutional guarantees concerning ethics in government. In the area of enforcement, the Sunshine Amendment requires that there be an independent commission (the Commission on Ethics) to investigate complaints concerning breaches of public trust by public officers and employees other than judges.

The Code of Ethics for Public Officers and Employees is found in Chapter 112 (Part III) of the Florida Statutes. Foremost among the goals of the Code is to promote the public interest and maintain the respect of the people for their government. The Code is also intended to ensure that public officials conduct themselves independently and impartially, not using their offices for private gain other than compensation provided by law. While seeking to protect the integrity of government, the Code also seeks to avoid the creation of unnecessary barriers to public service.

Criminal penalties, which initially applied to violations of the Code, were eliminated in 1974 in favor of administrative enforcement. The Legislature created the Commission on Ethics that year "to serve as guardian of the standards of conduct" for public officials, state and local. Five of the Commission's nine members are appointed by the Governor, and two each are appointed by the President of the Senate and Speaker of the House of Representatives. No more than five Commission members may be members of the same political party, and none may be lobbyists, or hold any public employment during their two-year terms of office. A chair is selected from among the members to serve a one-year term and may not succeed himself or herself.

II. ROLE OF THE COMMISSION ON ETHICS

In addition to its constitutional duties regarding the investigation of complaints, the Commission:

- Renders advisory opinions to public officials;
- Prescribes forms for public disclosure;
- Prepares mailing lists of public officials subject to financial disclosure for use by Supervisors of Elections and the Commission in distributing forms and notifying delinquent filers;
- Makes recommendations to disciplinary officials when appropriate for violations of ethics and disclosure laws, since it does not impose penalties;
- Administers the Executive Branch Lobbyist Registration and Reporting Law;
- Maintains financial disclosure filings of constitutional officers and state officers and employees; and,
- Administers automatic fines for public officers and employees who fail to timely file required annual financial disclosure.

III. THE ETHICS LAWS

The ethics laws generally consist of two types of provisions, those prohibiting certain actions or conduct and those requiring that certain disclosures be made to the public. The following descriptions of these laws have been simplified in an effort to provide notice of their requirements. Therefore, we suggest that you also review the wording of the actual law. Citations to the appropriate laws are in brackets.

The laws summarized below apply generally to all public officers and employees, state and local, including members of advisory bodies. The principal exception to this broad coverage is the exclusion of judges, as they fall within the jurisdiction of the Judicial Qualifications Commission.

Public Service Commission (PSC) members and employees, as well as members of the PSC Nominating Council, are subject to additional ethics standards that are enforced by the Commission on Ethics under Chapter 350, Florida Statutes. Further, members of the governing boards of charter schools are subject to some of the provisions of the Code of Ethics [Sec. 1002.33(26), Fla. Stat.], as are the officers, directors, chief executive officers and some employees of business entities that serve as the chief administrative or executive officer or employee of a political subdivision. [Sec. 112.3136, Fla. Stat.]

A. PROHIBITED ACTIONS OR CONDUCT

1. Solicitation and Acceptance of Gifts

Public officers, employees, local government attorneys, and candidates are prohibited from soliciting or accepting anything of value, such as a gift, loan, reward, promise of future employment, favor, or service, that is based on an understanding that their vote, official action, or judgment would be influenced by such gift. [Sec. 112.313(2), Fla. Stat.]

Persons required to file financial disclosure FORM 1 or FORM 6 (see Part III F of this brochure), and state procurement employees, are prohibited from **soliciting** any gift from a political committee, lobbyist who has lobbied the official or his or her agency within the past 12 months, or the partner, firm, employer, or principal of such a lobbyist or from a vendor doing business with the official's agency. [Sec. 112.3148, Fla. Stat.]

Persons required to file FORM 1 or FORM 6, and state procurement employees are prohibited from directly or indirectly **accepting** a gift worth more than \$100 from such a lobbyist, from a partner, firm, employer, or principal of the lobbyist, or from a political committee or vendor doing business with their agency. [Sec.112.3148, Fla. Stat.]

However, notwithstanding Sec. 112.3148, Fla. Stat., no Executive Branch lobbyist or principal shall make, directly or indirectly, and no Executive Branch agency official who files FORM 1 or FORM 6 shall knowingly accept, directly or indirectly, **any expenditure** made for the purpose of lobbying. [Sec. 112.3215, Fla. Stat.] Typically, this would include gifts valued at less than \$100 that formerly

were permitted under Section 112.3148, Fla. Stat. Similar rules apply to members and employees of the Legislature. However, these laws are not administered by the Commission on Ethics. [Sec. 11.045, Fla. Stat.]

Also, persons required to file Form 1 or Form 6, and state procurement employees and members of their immediate families, are prohibited from accepting any gift from a political committee. [Sec. 112.31485, Fla. Stat.]

2. *Unauthorized Compensation*

Public officers or employees, local government attorneys, and their spouses and minor children are prohibited from accepting any compensation, payment, or thing of value when they know, or with the exercise of reasonable care should know, that it is given to influence a vote or other official action. [Sec. 112.313(4), Fla. Stat.]

3. *Misuse of Public Position*

Public officers and employees, and local government attorneys are prohibited from corruptly using or attempting to use their official positions or the resources thereof to obtain a special privilege or benefit for themselves or others. [Sec. 112.313(6), Fla. Stat.]

4. *Abuse of Public Position*

Public officers and employees are prohibited from abusing their public positions in order to obtain a disproportionate benefit for themselves or certain others. [Article II, Section 8(h), Florida Constitution.]

5. *Disclosure or Use of Certain Information*

Public officers and employees and local government attorneys are prohibited from disclosing or using information not available to the public and obtained by reason of their public position, for the personal benefit of themselves or others. [Sec. 112.313(8), Fla. Stat.]

6. *Solicitation or Acceptance of Honoraria*

Persons required to file financial disclosure FORM 1 or FORM 6 (see Part III F of this brochure), and state procurement employees, are prohibited from **soliciting** honoraria related to their public offices or duties. [Sec. 112.3149, Fla. Stat.]

Persons required to file FORM 1 or FORM 6, and state procurement employees, are prohibited from knowingly **accepting** an honorarium from a political committee, lobbyist who has lobbied the person's agency within the past 12 months, or the partner, firm, employer, or principal of such a lobbyist, or from a vendor doing business with the official's agency. However, they may accept the payment of expenses related to an honorarium event from such individuals or entities, provided that the expenses are disclosed. See Part III F of this brochure. [Sec. 112.3149, Fla. Stat.]

Lobbyists and their partners, firms, employers, and principals, as well as political committees and vendors, are prohibited from **giving** an honorarium to persons required to file FORM 1 or FORM 6 and to state procurement employees. Violations of this law may result in fines of up to \$5,000 and prohibitions against lobbying for up to two years. [Sec. 112.3149, Fla. Stat.]

However, notwithstanding Sec. 112.3149, Fla. Stat., no Executive Branch or legislative lobbyist or principal shall make, directly or indirectly, and no Executive Branch agency official who files FORM 1 or FORM 6 shall knowingly accept, directly or indirectly, **any expenditure** made for the purpose of lobbying. [Sec. 112.3215, Fla. Stat.] This may include honorarium event related expenses that formerly were permitted under Sec. 112.3149, Fla. Stat. Similar rules apply to members and employees of the Legislature. However, these laws are not administered by the Commission on Ethics. [Sec. 11.045, Fla. Stat.]

B. PROHIBITED EMPLOYMENT AND BUSINESS RELATIONSHIPS

1. *Doing Business With One's Agency*

- a) A public employee acting as a purchasing agent, or public officer acting in an official capacity, is prohibited from purchasing, renting, or leasing any realty, goods, or

services for his or her agency from a business entity in which the officer or employee or his or her spouse or child owns more than a 5% interest. [Sec. 112.313(3), Fla. Stat.]

- b) A public officer or employee, acting in a private capacity, also is prohibited from renting, leasing, or selling any realty, goods, or services to his or her own agency if the officer or employee is a state officer or employee, or, if he or she is an officer or employee of a political subdivision, to that subdivision or any of its agencies. [Sec. 112.313(3), Fla. Stat.]

2. *Conflicting Employment or Contractual Relationship*

- a) A public officer or employee is prohibited from holding any employment or contract with any business entity or agency regulated by or doing business with his or her public agency. [Sec. 112.313(7), Fla. Stat.]
- b) A public officer or employee also is prohibited from holding any employment or having a contractual relationship which will pose a frequently recurring conflict between the official's private interests and public duties or which will impede the full and faithful discharge of the official's public duties. [Sec. 112.313(7), Fla. Stat.]
- c) Limited exceptions to this prohibition have been created in the law for legislative bodies, certain special tax districts, drainage districts, and persons whose professions or occupations qualify them to hold their public positions. [Sec. 112.313(7)(a) and (b), Fla. Stat.]

3. *Exemptions*—Pursuant to Sec. 112.313(12), Fla. Stat., the prohibitions against doing business with one's agency and having conflicting employment may not apply:

- a) When the business is rotated among all qualified suppliers in a city or county.
- b) When the business is awarded by sealed, competitive bidding and neither the official nor his or her spouse or child have attempted to persuade agency personnel to enter

the contract. NOTE: Disclosure of the interest of the official, spouse, or child and the nature of the business must be filed prior to or at the time of submission of the bid on Commission FORM 3A with the Commission on Ethics or Supervisor of Elections, depending on whether the official serves at the state or local level.

- c) When the purchase or sale is for legal advertising, utilities service, or for passage on a common carrier.
- d) When an emergency purchase must be made to protect the public health, safety, or welfare.
- e) When the business entity is the only source of supply within the political subdivision and there is full disclosure of the official's interest to the governing body on Commission FORM 4A.
- f) When the aggregate of any such transactions does not exceed \$500 in a calendar year.
- g) When the business transacted is the deposit of agency funds in a bank of which a county, city, or district official is an officer, director, or stockholder, so long as agency records show that the governing body has determined that the member did not favor his or her bank over other qualified banks.
- h) When the prohibitions are waived in the case of ADVISORY BOARD MEMBERS by the appointing person or by a two-thirds vote of the appointing body (after disclosure on Commission FORM 4A).
- i) When the public officer or employee purchases in a private capacity goods or services, at a price and upon terms available to similarly situated members of the general public, from a business entity which is doing business with his or her agency.
- j) When the public officer or employee in a private capacity purchases goods or services from a business entity which is subject to the regulation of his or her agency where the price and terms of the transaction are available to similarly situated members of

the general public and the officer or employee makes full disclosure of the relationship to the agency head or governing body prior to the transaction.

4. *Additional Exemptions*

No elected public officer is in violation of the conflicting employment prohibition when employed by a tax exempt organization contracting with his or her agency so long as the officer is not directly or indirectly compensated as a result of the contract, does not participate in any way in the decision to enter into the contract, abstains from voting on any matter involving the employer, and makes certain disclosures. [Sec. 112.313(15), Fla. Stat.]

5. *Legislators Lobbying State Agencies*

A member of the Legislature is prohibited from representing another person or entity for compensation during his or her term of office before any state agency other than judicial tribunals. [Art. II, Sec. 8(e), Fla. Const., and Sec. 112.313(9), Fla. Stat.]

6. *Additional Lobbying Restrictions for Certain Public Officers and Employees*

A statewide elected officer; a member of the legislature; a county commissioner; a county officer pursuant to Article VIII or county charter; a school board member; a superintendent of schools; an elected municipal officer; an elected special district officer in a special district with ad valorem taxing authority; or a person serving as a secretary, an executive director, or other agency head of a department of the executive branch of state government shall not lobby for compensation on issues of policy, appropriations, or procurement before the federal government, the legislature, any state government body or agency, or any political subdivision of this state, during his or her term of office. [Art. II Sec 8(f)(2), Fla. Const. and Sec. 112.3121, Fla. Stat.]

7. *Employees Holding Office*

A public employee is prohibited from being a member of the governing body which serves as his or her employer. [Sec. 112.313(10), Fla. Stat.]

8. *Professional and Occupational Licensing Board Members*

An officer, director, or administrator of a state, county, or regional professional or occupational organization or association, while holding such position, may not serve as a member of a state examining or licensing board for the profession or occupation. [Sec. 112.313(11), Fla. Stat.]

9. *Contractual Services: Prohibited Employment*

A state employee of the executive or judicial branch who participates in the decision-making process involving a purchase request, who influences the content of any specification or procurement standard, or who renders advice, investigation, or auditing, regarding his or her agency's contract for services, is prohibited from being employed with a person holding such a contract with his or her agency. [Sec. 112.3185(2), Fla. Stat.]

10. *Local Government Attorneys*

Local government attorneys, such as the city attorney or county attorney, and their law firms are prohibited from representing private individuals and entities before the unit of local government which they serve. A local government attorney cannot recommend or otherwise refer to his or her firm legal work involving the local government unit unless the attorney's contract authorizes or mandates the use of that firm. [Sec. 112.313(16), Fla. Stat.]

11. *Dual Public Employment*

Candidates and elected officers are prohibited from accepting public employment if they know or should know it is being offered for the purpose of influence. Further, public employment may not be accepted unless the position was already in existence or was created without the anticipation of the official's interest, was publicly advertised, and the officer had to meet the same qualifications and go through the same hiring process as other applicants. For elected public officers already holding public employment, no promotion given for the purpose of influence may be accepted, nor may promotions that are inconsistent with those given other similarly situated employees. [Sec. 112.3125, Fla. Stat.]

C. RESTRICTIONS ON APPOINTING, EMPLOYING, AND CONTRACTING WITH RELATIVES

1. *Anti-Nepotism Law*

A public official is prohibited from seeking for a relative any appointment, employment, promotion, or advancement in the agency in which he or she is serving or over which the official exercises jurisdiction or control. No person may be appointed, employed, promoted, or advanced in or to a position in an agency if such action has been advocated by a related public official who is serving in or exercising jurisdiction or control over the agency; this includes relatives of members of collegial government bodies. NOTE: This prohibition does not apply to school districts (except as provided in Sec. 1012.23, Fla. Stat.), community colleges and state universities, or to appointments of boards, other than those with land-planning or zoning responsibilities, in municipalities of fewer than 35,000 residents. Also, the approval of budgets does not constitute “jurisdiction or control” for the purposes of this prohibition. This provision does not apply to volunteer emergency medical, firefighting, or police service providers. [Sec. 112.3135, Fla. Stat.]

2. *Additional Restrictions*

A state employee of the executive or judicial branch or the PSC is prohibited from directly or indirectly procuring contractual services for his or her agency from a business entity of which a relative is an officer, partner, director, or proprietor, or in which the employee, or his or her spouse, or children own more than a 5% interest. [Sec. 112.3185(6), Fla. Stat.]

D. POST OFFICE HOLDING AND EMPLOYMENT (REVOLVING DOOR) RESTRICTIONS

1. *Lobbying by Former Legislators, Statewide Elected Officers, and Appointed State Officers*

A member of the Legislature or a statewide elected or appointed state official is prohibited for two years following vacation of office from representing another person or entity for compensation before the government body or agency of which the individual was an officer or member. Former members of the Legislature are also prohibited for two years from lobbying the executive branch. [Art. II, Sec. 8(e), Fla. Const. and Sec. 112.313(9), Fla. Stat.]

2. *Lobbying by Former State Employees*

Certain employees of the executive and legislative branches of state government are prohibited from personally representing another person or entity for compensation before the agency with which they were employed for a period of two years after leaving their positions, unless employed by another agency of state government. [Sec. 112.313(9), Fla. Stat.] These employees include the following:

- a) Executive and legislative branch employees serving in the Senior Management Service and Selected Exempt Service, as well as any person employed by the Department of the Lottery having authority over policy or procurement.
- b) serving in the following position classifications: the Auditor General; the director of the Office of Program Policy Analysis and Government Accountability (OPPAGA); the Sergeant at Arms and Secretary of the Senate; the Sergeant at Arms and Clerk of the House of Representatives; the executive director and deputy executive director of the Commission on Ethics; an executive director, staff director, or deputy staff director of each joint committee, standing committee, or select committee of the Legislature; an executive director, staff director, executive assistant, legislative analyst, or attorney serving in the Office of the President of the Senate, the Office of the Speaker of the House of Representatives, the Senate Majority Party Office, the Senate Minority Party Office, the House Majority Party Office, or the House Minority Party Office; the Chancellor and Vice-Chancellors of the State University System; the general counsel to the Board of Regents; the president, vice presidents, and deans of each state university; any person hired on a contractual basis and having the power normally conferred upon such persons, by whatever title; and any person having the power normally conferred upon the above positions.

This prohibition does not apply to a person who was employed by the Legislature or other agency prior to July 1, 1989; who was a defined employee of the State University System or the Public Service Commission who held such employment on December 31, 1994; or who reached normal retirement age and retired by July 1, 1991. It does apply to OPS employees.

PENALTIES: Persons found in violation of this section are subject to the penalties contained in the Code (see PENALTIES, Part V) as well as a civil penalty in an amount equal to the compensation which the person received for the prohibited conduct. [Sec. 112.313(9)(a)5, Fla. Stat.]

3. *6-Year Lobbying Ban*

For a period of six years after vacation of public position occurring on or after December 31, 2022, a statewide elected officer or member of the legislature shall not lobby for compensation on issues of policy, appropriations, or procurement before the legislature or any state government body or agency. [Art. II Sec 8(f)(3)a., Fla. Const. and Sec. 112.3121, Fla. Stat.]

For a period of six years after vacation of public position occurring on or after December 31, 2022, a person serving as a secretary, an executive director, or other agency head of a department of the executive branch of state government shall not lobby for compensation on issues of policy, appropriations, or procurement before the legislature, the governor, the executive office of the governor, members of the cabinet, a department that is headed by a member of the cabinet, or his or her former department. [Art. II Sec 8(f)(3)b., Fla. Const. and Sec. 112.3121, Fla. Stat.]

For a period of six years after vacation of public position occurring on or after December 31, 2022, a county commissioner, a county officer pursuant to Article VIII or county charter, a school board member, a superintendent of schools, an elected municipal officer, or an elected special district officer in a special district with ad valorem taxing authority shall not lobby for compensation on issues of policy, appropriations, or procurement before his or her former agency or governing body. [Art. II Sec 8(f)(3)c., Fla. Const. and Sec. 112.3121, Fla. Stat.]

4. *Additional Restrictions on Former State Employees*

A former executive or judicial branch employee or PSC employee is prohibited from having employment or a contractual relationship, at any time after retirement or termination of employment, with any business entity (other than a public agency) in connection with a contract in which the employee participated personally and substantially by recommendation or decision while a public employee. [Sec. 112.3185(3), Fla. Stat.]

A former executive or judicial branch employee or PSC employee who has retired or terminated employment is prohibited from having any employment or contractual relationship for two years with any business entity (other than a public agency) in connection with a contract for services which was within his or her responsibility while serving as a state employee. [Sec.112.3185(4), Fla. Stat.]

Unless waived by the agency head, a former executive or judicial branch employee or PSC employee may not be paid more for contractual services provided by him or her to the former agency during the first year after leaving the agency than his or her annual salary before leaving. [Sec. 112.3185(5), Fla. Stat.]

These prohibitions do not apply to PSC employees who were so employed on or before Dec. 31, 1994.

5. *Lobbying by Former Local Government Officers and Employees*

A person elected to county, municipal, school district, or special district office is prohibited from representing another person or entity for compensation before the government body or agency of which he or she was an officer for two years after leaving office. Appointed officers and employees of counties, municipalities, school districts, and special districts may be subject to a similar restriction by local ordinance or resolution. [Sec. 112.313(13) and (14), Fla. Stat.]

E. VOTING CONFLICTS OF INTEREST

State public officers are prohibited from voting in an official capacity on any measure which they know would inure to their own special private gain or loss. A state public officer who abstains, or who votes on a measure which the officer knows would inure to the special private gain or loss of any principal by whom he or she is retained, of the parent organization or subsidiary or sibling of a corporate principal by which he or she is retained, of a relative, or of a business associate, must make every reasonable effort to file a memorandum of voting conflict with the recording secretary in advance of the vote. If that is not possible, it must be filed within 15 days after the vote occurs. The memorandum must disclose the nature of the officer's interest in the matter.

No county, municipal, or other local public officer shall vote in an official capacity upon any measure which would inure to his or her special private gain or loss, or which the officer knows would inure to the special private gain or loss of any principal by whom he or she is retained, of the parent organization or subsidiary or sibling of a corporate principal by which he or she is retained, of a relative, or of a business associate. The officer must publicly announce the nature of his or her interest before the vote and must file a memorandum of voting conflict on Commission Form 8B with the meeting's recording officer within 15 days after the vote occurs disclosing the nature of his or her interest in the matter. However, members of community redevelopment agencies and district officers elected on a one-acre, one-vote basis are not required to abstain when voting in that capacity.

No appointed state or local officer shall participate in any matter which would inure to the officer's special private gain or loss, the special private gain or loss of any principal by whom he or she is retained, of the parent organization or subsidiary or sibling of a corporate principal by which he or she is retained, of a relative, or of a business associate, without first disclosing the nature of his or her interest in the matter. The memorandum of voting conflict (Commission Form 8A or 8B) must be filed with the meeting's recording officer, be provided to the other members of the agency, and be read publicly at the next meeting.

If the conflict is unknown or not disclosed prior to the meeting, the appointed official must orally disclose the conflict at the meeting when the conflict becomes known. Also, a written memorandum of voting conflict must be filed with the meeting's recording officer within 15 days of the disclosure being made and must be provided to the other members of the agency, with the disclosure being read publicly at the next scheduled meeting. [Sec. 112.3143, Fla. Stat.]

F. DISCLOSURES

Conflicts of interest may occur when public officials are in a position to make decisions that affect their personal financial interests. This is why public officers and employees, as well as candidates who run for public office, are required to publicly disclose their financial interests. The disclosure process serves to remind officials of their obligation to put the public interest above personal considerations. It also helps citizens to monitor the considerations of those who spend their tax dollars and participate in public policy decisions or administration.

All public officials and candidates do not file the same degree of disclosure; nor do they all file at the same time or place. Thus, care must be taken to determine which disclosure forms a particular official or candidate is required to file.

The following forms are described below to set forth the requirements of the various disclosures and the steps for correctly providing the information in a timely manner.

1. *FORM 1 - Limited Financial Disclosure*

Who Must File:

Persons required to file FORM 1 include all state officers, local officers, candidates for local elective office, and specified state employees as defined below (other than those officers who are required by law to file FORM 6).

STATE OFFICERS include:

- 1) Elected public officials not serving in a political subdivision of the state and any person appointed to fill a vacancy in such office, unless required to file full disclosure on Form 6.

- 2) Appointed members of each board, commission, authority, or council having statewide jurisdiction, excluding members of solely advisory bodies; but including judicial nominating commission members; directors of Enterprise Florida, Scripps Florida Funding Corporation, and CareerSource Florida, and members of the Council on the Social Status of Black Men and Boys; the Executive Director, governors, and senior managers of Citizens Property Insurance Corporation; governors and senior managers of Florida Workers' Compensation Joint Underwriting Association, board members of the Northeast Florida Regional Transportation Commission, and members of the board of Triumph Gulf Coast, Inc.; members of the board of Florida is

for Veterans, Inc.; and members of the Technology Advisory Council within the Agency for State Technology.

- 3) The Commissioner of Education, members of the State Board of Education, the Board of Governors, local boards of trustees and presidents of state universities, and members of the Florida Prepaid College Board.

LOCAL OFFICERS include:

- 1) Persons elected to office in any political subdivision (such as municipalities, counties, and special districts) and any person appointed to fill a vacancy in such office, unless required to file full disclosure on Form 6.
- 2) Appointed members of the following boards, councils, commissions, authorities, or other bodies of any county, municipality, school district, independent special district, or other political subdivision: the governing body of the subdivision; a community college or junior college district board of trustees; a board having the power to enforce local code provisions; a planning or zoning board, board of adjustments or appeals, community redevelopment agency board, or other board having the power to recommend, create, or modify land planning or zoning within the political subdivision, except for citizen advisory committees, technical coordinating committees, and similar groups who only have the power to make recommendations to planning or zoning boards, except for representatives of a military installation acting on behalf of all military installations within that jurisdiction; a pension board or retirement board empowered to invest pension or retirement funds or to determine entitlement to or amount of a pension or other retirement benefit.
- 3) Any other appointed member of a local government board who is required to file a statement of financial interests by the appointing authority or the enabling legislation, ordinance, or resolution creating the board.
- 4) Persons holding any of these positions in local government: county or city manager; chief administrative employee or finance director of a county, municipality, or other

political subdivision; county or municipal attorney; chief county or municipal building inspector; county or municipal water resources coordinator; county or municipal pollution control director; county or municipal environmental control director; county or municipal administrator with power to grant or deny a land development permit; chief of police; fire chief; municipal clerk; appointed district school superintendent; community college president; district medical examiner; purchasing agent (regardless of title) having the authority to make any purchase exceeding \$35,000 for the local governmental unit.

- 5) Members of governing boards of charter schools operated by a city or other public entity.
- 6) The officers, directors, and chief executive officer of a corporation, partnership, or other business entity that is serving as the chief administrative or executive officer or employee of a political subdivision, and any business entity employee who is acting as the chief administrative or executive officer or employee of the political subdivision. [Sec. 112.3136, Fla. Stat.]

SPECIFIED STATE EMPLOYEE includes:

- 1) Employees in the Office of the Governor or of a Cabinet member who are exempt from the Career Service System, excluding secretarial, clerical, and similar positions.
- 2) The following positions in each state department, commission, board, or council: secretary or state surgeon general, assistant or deputy secretary, executive director, assistant or deputy executive director, and anyone having the power normally conferred upon such persons, regardless of title.
- 3) The following positions in each state department or division: director, assistant or deputy director, bureau chief, assistant bureau chief, and any person having the power normally conferred upon such persons, regardless of title.

- 4) Assistant state attorneys, assistant public defenders, criminal conflict and civil regional counsel, assistant criminal conflict and civil regional counsel, public counsel, full-time state employees serving as counsel or assistant counsel to a state agency, judges of compensation claims, administrative law judges, and hearing officers.
- 5) The superintendent or director of a state mental health institute established for training and research in the mental health field, or any major state institution or facility established for corrections, training, treatment, or rehabilitation.
- 6) State agency business managers, finance and accounting directors, personnel officers, grant coordinators, and purchasing agents (regardless of title) with power to make a purchase exceeding \$35,000.
- 7) The following positions in legislative branch agencies: each employee (other than those employed in maintenance, clerical, secretarial, or similar positions and legislative assistants exempted by the presiding officer of their house); and each employee of the Commission on Ethics.

What Must Be Disclosed:

FORM 1 requirements are set forth fully on the form. In general, this includes the reporting person's sources and types of financial interests, such as the names of employers and addresses of real property holdings. NO DOLLAR VALUES ARE REQUIRED TO BE LISTED. In addition, the form requires the disclosure of certain relationships with, and ownership interests in, specified types of businesses such as banks, savings and loans, insurance companies, and utility companies.

When to File:

CANDIDATES who do not currently hold a position requiring the filing of a Form 1 or Form 6 must register and use the electronic filing system to complete the Form 6, then print and file the disclosure with the officer before whom they qualify at the time of qualifying. [Art. II, Sec. 8(a) and (i), Fla. Const., and Sec. 112.3144, Fla. Stat.]

STATE and LOCAL OFFICERS and SPECIFIED STATE EMPLOYEES are required to file disclosure by July 1 of each year. They also must file within thirty days from the date of appointment or the beginning of employment. Those appointees requiring Senate confirmation must file prior to confirmation.

Where to File:

File with the Commission on Ethics. [Sec. 112.3145, Fla. Stat.]

Beginning January 1, 2024, all Form 1 disclosures must be filed electronically through the Commission's electronic filing system. These disclosures will be published and searchable by name or organization on the Commission's website.

2. *FORM 1F - Final Form 1 Limited Financial Disclosure*

FORM 1F is the disclosure form required to be filed within 60 days after a public officer or employee required to file FORM 1 leaves his or her public position. The form covers the disclosure period between January 1 and the last day of office or employment within that year.

3. *FORM 2 - Quarterly Client Disclosure*

The state officers, local officers, and specified state employees listed above, as well as elected constitutional officers, must file a FORM 2 if they or a partner or associate of their professional firm represent a client for compensation before an agency at their level of government.

A FORM 2 disclosure includes the names of clients represented by the reporting person or by any partner or associate of his or her professional firm for a fee or commission before agencies at the reporting person's level of government. Such representations do not include appearances in ministerial matters, appearances before judges of compensation claims, or representations on behalf of one's agency in one's official capacity. Nor does the term include the preparation and filing of forms and applications merely for the purpose of obtaining or transferring a license, so long as the

issuance of the license does not require a variance, special consideration, or a certificate of public convenience and necessity.

When to File:

This disclosure should be filed quarterly, by the end of the calendar quarter following the calendar quarter during which a reportable representation was made. FORM 2 need not be filed merely to indicate that no reportable representations occurred during the preceding quarter; it should be filed ONLY when reportable representations were made during the quarter.

Where To File:

File with the Commission on Ethics. [Sec. 112.3145(4), Fla. Stat.]

Beginning January 1, 2024, all Form 2 disclosures must be filed electronically through the Commission's electronic filing system. These disclosures will be published and searchable on the Commission's website.

4. *FORM 6 - Full and Public Disclosure*

Who Must File:

Persons required by law to file FORM 6 include all elected constitutional officers and candidates for such office; the mayor and members of a city council and candidates for these offices; the Duval County Superintendent of Schools; judges of compensation claims (pursuant to Sec. 440.442, Fla. Stat.); members of the Florida Housing Finance Corporation Board and members of expressway authorities, transportation authorities (except the Jacksonville Transportation Authority), bridge authority, or toll authorities created pursuant to Ch. 348 or 343, or 349, or other general law.

What Must be Disclosed:

FORM 6 is a detailed disclosure of assets, liabilities, and sources of income over \$1,000 and their values, as well as net worth. Officials may opt to file their most recent income tax return in lieu of listing sources of income but still must disclose their assets, liabilities, and net worth. In addition, the form requires the disclosure of certain relationships with, and ownership interests in, specified types of businesses such as banks, savings and loans, insurance companies, and utility companies.

When and Where To File:

Officials must file FORM 6 annually by July 1 with the Commission on Ethics.

Beginning January 1, 2023, all Form 6 disclosures must be filed electronically through the Commission's electronic filing system. These disclosures will be published and searchable by name and organization on the Commission's website.

CANDIDATES who do not currently hold a position requiring the filing of a Form 1 or Form 6 must register and use the electronic filing system to complete the Form 6, then print and file the disclosure with the officer before whom they qualify at the time of qualifying. [Art. II, Sec. 8(a) and (i), Fla. Const., and Sec. 112.3144, Fla. Stat.]

5. *FORM 6F - Final Form 6 Full and Public Disclosure*

This is the disclosure form required to be filed within 60 days after a public officer or employee required to file FORM 6 leaves his or her public position. The form covers the disclosure period between January 1 and the last day of office or employment within that year.

6. *FORM 9 - Quarterly Gift Disclosure*

Each person required to file FORM 1 or FORM 6, and each state procurement employee, must file a FORM 9, Quarterly Gift Disclosure, with the Commission on Ethics on the last day of any calendar quarter following the calendar quarter in which he or she received a gift worth more than \$100, other

than gifts from relatives, gifts prohibited from being accepted, gifts primarily associated with his or her business or employment, and gifts otherwise required to be disclosed. FORM 9 NEED NOT BE FILED if no such gift was received during the calendar quarter.

Information to be disclosed includes a description of the gift and its value, the name and address of the donor, the date of the gift, and a copy of any receipt for the gift provided by the donor. [Sec. 112.3148, Fla. Stat.]

7. *FORM 10 - Annual Disclosure of Gifts from Government Agencies and Direct-Support Organizations and Honorarium Event Related Expenses*

State government entities, airport authorities, counties, municipalities, school boards, water management districts, and the South Florida Regional Transportation Authority, may give a gift worth more than \$100 to a person required to file FORM 1 or FORM 6, and to state procurement employees, if a public purpose can be shown for the gift. Also, a direct-support organization for a governmental entity may give such a gift to a person who is an officer or employee of that entity. These gifts are to be reported on FORM 10, to be filed by July 1.

The governmental entity or direct-support organization giving the gift must provide the officer or employee with a statement about the gift no later than March 1 of the following year. The officer or employee then must disclose this information by filing a statement by July 1 with his or her annual financial disclosure that describes the gift and lists the donor, the date of the gift, and the value of the total gifts provided during the calendar year. State procurement employees file their statements with the Commission on Ethics. [Sec. 112.3148, Fla. Stat.]

In addition, a person required to file FORM 1 or FORM 6, or a state procurement employee, who receives expenses or payment of expenses related to an honorarium event from someone who is prohibited from giving him or her an honorarium, must disclose annually the name, address, and affiliation of the donor, the amount of the expenses, the date of the event, a description of the expenses paid or provided, and the total value of the expenses on FORM 10. The donor paying the expenses must provide the officer or employee with a statement about the expenses within 60 days of the honorarium event.

The disclosure must be filed by July 1, for expenses received during the previous calendar year, with the officer's or employee's FORM 1 or FORM 6. State procurement employees file their statements with the Commission on Ethics. [Sec. 112.3149, Fla. Stat.]

However, notwithstanding Sec. 112.3149, Fla. Stat., no executive branch or legislative lobbyist or principal shall make, directly or indirectly, and no executive branch agency official or employee who files FORM 1 or FORM 6 shall knowingly accept, directly or indirectly, any expenditure made for the purpose of lobbying. This may include gifts or honorarium event related expenses that formerly were permitted under Sections 112.3148 and 112.3149. [Sec. 112.3215, Fla. Stat.] Similar prohibitions apply to legislative officials and employees. However, these laws are not administered by the Commission on Ethics. [Sec. 11.045, Fla. Stat.] In addition, gifts, which include anything not primarily related to political activities authorized under ch. 106, are prohibited from political committees. [Sec. 112.31485 Fla. Stat.]

8. *FORM 30 - Donor's Quarterly Gift Disclosure*

As mentioned above, the following persons and entities generally are prohibited from giving a gift worth more than \$100 to a reporting individual (a person required to file FORM 1 or FORM 6) or to a state procurement employee: a political committee; a lobbyist who lobbies the reporting individual's or procurement employee's agency, and the partner, firm, employer, or principal of such a lobbyist; and vendors. If such person or entity makes a gift worth between \$25 and \$100 to a reporting individual or state procurement employee (that is not accepted in behalf of a governmental entity or charitable organization), the gift should be reported on FORM 30. The donor also must notify the recipient at the time the gift is made that it will be reported.

The FORM 30 should be filed by the last day of the calendar quarter following the calendar quarter in which the gift was made. If the gift was made to an individual in the legislative branch, FORM 30 should be filed with the Lobbyist Registrar. [See page 35 for address.] If the gift was to any other reporting individual or state procurement employee, FORM 30 should be filed with the Commission on Ethics.

However, notwithstanding Section 112.3148, Fla. Stat., no executive branch lobbyist or principal shall make, directly or indirectly, and no executive branch agency official or employee who files FORM 1 or FORM 6 shall knowingly accept, directly or indirectly, any expenditure made for the purpose of lobbying. This may include gifts that formerly were permitted under Section 112.3148. [Sec. 112.3215, Fla. Stat.] Similar prohibitions apply to legislative officials and employees. However, these laws are not administered by the Commission on Ethics. [Sec. 11.045, Fla. Stat.] In addition, gifts from political committees are prohibited. [Sec. 112.31485, Fla. Stat.]

9. *FORM 1X AND FORM 6X - Amendments to Form 1 and Form 6*

These forms are provided for officers or employees to amend their previously filed Form 1 or Form 6.

IV. AVAILABILITY OF FORMS

Beginning January 1, 2024, LOCAL OFFICERS and EMPLOYEES, and OTHER STATE OFFICERS, and SPECIFIED STATE EMPLOYEES who must file FORM 1 annually must file electronically via the Commission's Electronic Financial Disclosure Management System (EFDMS). Paper forms will not be promulgated. Communications regarding the annual filing requirement will be sent via email to filers no later than June 1. Filers must maintain an updated email address in their User Profile in EFDMS.

ELECTED CONSTITUTIONAL OFFICERS and other officials who must file Form 6 annually, including City Commissioners and Mayors, must file electronically via the Commission's Electronic Financial Disclosure Management System (EFDMS). Paper forms will not be promulgated. Communications regarding the annual filing requirement will be sent via email to filers no later than June 1. Filers must maintain an updated email address in their User Profile in EFDMS.

V. PENALTIES

A. *Non-criminal Penalties for Violation of the Sunshine Amendment and the Code of Ethics*

There are no criminal penalties for violation of the Sunshine Amendment and the Code of Ethics. Penalties for violation of these laws may include: impeachment, removal from office or employment, suspension, public censure, reprimand, demotion, reduction in salary level, forfeiture of no more than one-third salary per month for no more than twelve months, a civil penalty not to exceed \$10,000*, and restitution of any pecuniary benefits received, and triple the value of a gift from a political committee.

B. *Penalties for Candidates*

CANDIDATES for public office who are found in violation of the Sunshine Amendment or the Code of Ethics may be subject to one or more of the following penalties: disqualification from being on the ballot, public censure, reprimand, or a civil penalty not to exceed \$10,000*, and triple the value of a gift received from a political committee.

C. *Penalties for Former Officers and Employees*

FORMER PUBLIC OFFICERS or EMPLOYEES who are found in violation of a provision applicable to former officers or employees or whose violation occurred prior to such officer's or employee's leaving public office or employment may be subject to one or more of the following penalties: public censure and reprimand, a civil penalty not to exceed \$10,000*, and restitution of any pecuniary benefits received, and triple the value of a gift received from a political committee.

*Conduct occurring after May 11, 2023, will be subject to a recommended civil penalty of up to \$20,000. [Ch. 2023-49, Laws of Florida.]

D. Penalties for Lobbyists and Others

An executive branch lobbyist who has failed to comply with the Executive Branch Lobbying Registration law (see Part VIII) may be fined up to \$5,000, reprimanded, censured, or prohibited from lobbying executive branch agencies for up to two years. Lobbyists, their employers, principals, partners, and firms, and political committees and committees of continuous existence who give a prohibited gift or honorarium or fail to comply with the gift reporting requirements for gifts worth between \$25 and \$100, may be penalized by a fine of not more than \$5,000 and a prohibition on lobbying, or employing a lobbyist to lobby, before the agency of the public officer or employee to whom the gift was given for up to two years. Any agent or person acting on behalf of a political committee giving a prohibited gift is personally liable for a civil penalty of up to triple the value of the gift.

Executive Branch lobbying firms that fail to timely file their quarterly compensation reports may be fined \$50 per day per report for each day the report is late, up to a maximum fine of \$5,000 per report.

E. Felony Convictions: Forfeiture of Retirement Benefits

Public officers and employees are subject to forfeiture of all rights and benefits under the retirement system to which they belong if convicted of certain offenses. The offenses include embezzlement or theft of public funds; bribery; felonies specified in Chapter 838, Florida Statutes; impeachable offenses; and felonies committed with intent to defraud the public or their public agency. [Sec. 112.3173, Fla. Stat.]

F. Automatic Penalties for Failure to File Annual Disclosure

Public officers and employees required to file either Form 1 or Form 6 annual financial disclosure are subject to automatic fines of \$25 for each day late the form is filed after September 1, up to a maximum penalty of \$1,500. [Sec. 112.3144 and 112.3145, Fla. Stat.]

VI. ADVISORY OPINIONS

Conflicts of interest may be avoided by greater awareness of the ethics laws on the part of public officials and employees through advisory assistance from the Commission on Ethics.

A. *Who Can Request an Opinion*

Any public officer, candidate for public office, or public employee in Florida who is in doubt about the applicability of the standards of conduct or disclosure laws to himself or herself, or anyone who has the power to hire or terminate another public employee, may seek an advisory opinion from the Commission about himself or herself or that employee.

B. *How to Request an Opinion*

Opinions may be requested by letter presenting a question based on a real situation and including a detailed description of the situation. Opinions are issued by the Commission and are binding on the conduct of the person who is the subject of the opinion, unless material facts were omitted or misstated in the request for the opinion. Published opinions will not bear the name of the persons involved unless they consent to the use of their names; however, the request and all information pertaining to it is a public record, made available to the Commission and to members of the public in advance of the Commission's consideration of the question.

C. *How to Obtain Published Opinions*

All of the Commission's opinions are available for viewing or download at its website:
www.ethics.state.fl.us.

VII. COMPLAINTS

A. *Citizen Involvement*

The Commission on Ethics cannot conduct investigations of alleged violations of the Sunshine Amendment or the Code of Ethics unless a person files a sworn complaint with the Commission alleging such violation has occurred, or a referral is received, as discussed below.

If you have knowledge that a person in government has violated the standards of conduct or disclosure laws described above, you may report these violations to the Commission by filing a sworn complaint on the form prescribed by the Commission and available for download at www.ethics.state.fl.us. The Commission is unable to take action based on learning of such misdeeds through newspaper reports, telephone calls, or letters.

You can download a complaint form (FORM 50) from the Commission's website: www.ethics.state.fl.us, or contact the Commission office at the address or phone number shown on the inside front cover of this booklet.

B. *Referrals*

The Commission may accept referrals from: the Governor, the Florida Department of Law Enforcement, a State Attorney, or a U.S. Attorney. A vote of six of the Commission's nine members is required to proceed on such a referral.

C. *Confidentiality*

The complaint or referral, as well as all proceedings and records relating thereto, is confidential until the accused requests that such records be made public or until the matter reaches a stage in the Commission's proceedings where it becomes public. This means that unless the Commission receives a written waiver of confidentiality from the accused, the Commission is not free to release any documents or to comment on a complaint or referral to members of the public or press, so long as the complaint or referral remains in a confidential stage.

A COMPLAINT OR REFERRAL MAY NOT BE FILED WITH RESPECT TO A CANDIDATE ON THE DAY OF THE ELECTION, OR WITHIN THE 30 CALENDAR DAYS PRECEDING THE ELECTION DATE, UNLESS IT IS BASED ON PERSONAL INFORMATION OR INFORMATION OTHER THAN HEARSAY.

D. How the Complaint Process Works

Complaints which allege a matter within the Commission's jurisdiction are assigned a tracking number and Commission staff forwards a copy of the original sworn complaint to the accused within five working days of its receipt. Any subsequent sworn amendments to the complaint also are transmitted within five working days of their receipt.

Once a complaint is filed, it goes through three procedural stages under the Commission's rules. The first stage is a determination of whether the allegations of the complaint are legally sufficient: that is, whether they indicate a possible violation of any law over which the Commission has jurisdiction. If the complaint is found not to be legally sufficient, the Commission will order that the complaint be dismissed without investigation, and all records relating to the complaint will become public at that time.

In cases of very minor financial disclosure violations, the official will be allowed an opportunity to correct or amend his or her disclosure form. Otherwise, if the complaint is found to be legally sufficient, a preliminary investigation will be undertaken by the investigative staff of the Commission. The second stage of the Commission's proceedings involves this preliminary investigation and a decision by the Commission as to whether there is probable cause to believe that there has been a violation of any of the ethics laws. If the Commission finds no probable cause to believe there has been a violation of the ethics laws, the complaint will be dismissed and will become a matter of public record. If the Commission finds probable cause to believe there has been a violation of the ethics laws, the complaint becomes public and usually enters the third stage of proceedings. This stage requires the Commission to decide whether the law was actually violated and, if so, whether a penalty should be recommended. At this stage, the accused has the right to request a public hearing (trial) at which evidence is presented, or the Commission may order that such a hearing be held. Public hearings usually are held in or near the area where the alleged violation occurred.

When the Commission concludes that a violation has been committed, it issues a public report of its findings and may recommend one or more penalties to the appropriate disciplinary body or official.

When the Commission determines that a person has filed a complaint with knowledge that the complaint contains one or more false allegations or with reckless disregard for whether the complaint contains false allegations, the complainant will be liable for costs plus reasonable attorney's fees incurred by the person complained against. The Department of Legal Affairs may bring a civil action to recover such fees and costs, if they are not paid voluntarily within 30 days.

E. Dismissal of Complaints At Any Stage of Disposition

The Commission may, at its discretion, dismiss any complaint at any stage of disposition should it determine that the public interest would not be served by proceeding further, in which case the Commission will issue a public report stating with particularity its reasons for the dismissal. [Sec. 112.324(12), Fla. Stat.]

F. Statute of Limitations

All sworn complaints alleging a violation of the Sunshine Amendment or the Code of Ethics must be filed with the Commission within five years of the alleged violation or other breach of the public trust. Time starts to run on the day AFTER the violation or breach of public trust is committed. The statute of limitations is tolled on the day a sworn complaint is filed with the Commission. If a complaint is filed and the statute of limitations has run, the complaint will be dismissed. [Sec. 112.3231, Fla. Stat.]

VIII. EXECUTIVE BRANCH LOBBYING

Any person who, for compensation and on behalf of another, lobbies an agency of the executive branch of state government with respect to a decision in the area of policy or procurement may be required to register as an executive branch lobbyist. Registration is required before lobbying an agency and is renewable annually. In addition, each lobbying firm must file a compensation report

with the Commission for each calendar quarter during any portion of which one or more of the firm's lobbyists were registered to represent a principal. As noted above, no executive branch lobbyist or principal can make, directly or indirectly, and no executive branch agency official or employee who files FORM 1 or FORM 6 can knowingly accept, directly or indirectly, **any expenditure** made for the purpose of lobbying. [Sec. 112.3215, Fla. Stat.]

Paying an executive branch lobbyist a contingency fee based upon the outcome of any specific executive branch action, and receiving such a fee, is prohibited. A violation of this prohibition is a first degree misdemeanor, and the amount received is subject to forfeiture. This does not prohibit sales people from receiving a commission. [Sec. 112.3217, Fla. Stat.]

Executive branch departments, state universities, community colleges, and water management districts are prohibited from using public funds to retain an executive branch (or legislative branch) lobbyist, although these agencies may use full-time employees as lobbyists. [Sec. 11.062, Fla. Stat.]

Online registration and filing is available at www.floridalobbyist.gov. Additional information about the executive branch lobbyist registration system may be obtained by contacting the Lobbyist Registrar at the following address:

Executive Branch Lobbyist Registration
Room G-68, Claude Pepper Building
111 W. Madison Street
Tallahassee, FL 32399-1425
Phone: 850/922-4990

IX. WHISTLE-BLOWER'S ACT

In 1986, the Legislature enacted a "Whistle-blower's Act" to protect employees of agencies and government contractors from adverse personnel actions in retaliation for disclosing information in a sworn complaint alleging certain types of improper activities. Since then, the Legislature has revised this law to afford greater protection to these employees.

While this language is contained within the Code of Ethics, the Commission has no jurisdiction or authority to proceed against persons who violate this Act. Therefore, a person who has disclosed information alleging improper conduct governed by this law and who may suffer adverse consequences as a result should contact one or more of the following: the Office of the Chief Inspector General in the Executive Office of the Governor; the Department of Legal Affairs; the Florida Commission on Human Relations; or a private attorney. [Sec. 112.3187 - 112.31895, Fla. Stat.]

X. ADDITIONAL INFORMATION

As mentioned above, we suggest that you review the language used in each law for a more detailed understanding of Florida's ethics laws. The "Sunshine Amendment" is Article II, Section 8, of the Florida Constitution. The Code of Ethics for Public Officers and Employees is contained in Part III of Chapter 112, Florida Statutes.

Additional information about the Commission's functions and interpretations of these laws may be found in Chapter 34 of the Florida Administrative Code, where the Commission's rules are published, and in The Florida Administrative Law Reports, which until 2005 published many of the Commission's final orders. The Commission's rules, orders, and opinions also are available at www.ethics.state.fl.us.

If you are a public officer or employee concerned about your obligations under these laws, the staff of the Commission will be happy to respond to oral and written inquiries by providing information about the law, the Commission's interpretations of the law, and the Commission's procedures.

XI. TRAINING

Constitutional officers, elected municipal officers, commissioners of community redevelopment agencies (CRAs), and commissioners of community development districts are required to receive a total of four hours training, per calendar year, in the area of ethics, public

records, and open meetings. The Commission on Ethics does not track compliance or certify providers. Officials indicate their compliance with the training requirement when they file their annual Form 1 or Form 6.

Visit the training page on the Commission's website for up-to-date rules, opinions, audio/video training, and opportunities for live training conducted by Commission staff.

2023 Form 1 - Statement of Financial Interests

General Information

Name: DISCLOSURE FILER

Address: SAMPLE ADDRESS

County: SAMPLE COUNTY

PID SAMPLE

AGENCY INFORMATION

Organization	Suborganization	Title
SAMPLE	SAMPLE	SAMPLE

Disclosure Period

THIS STATEMENT REFLECTS YOUR FINANCIAL INTERESTS FOR CALENDAR YEAR ENDING DECEMBER 31, 2023 .

Primary Sources of Income

PRIMARY SOURCE OF INCOME (Over \$2,500) (Major sources of income to the reporting person)
(If you have nothing to report, write "none" or "n/a")

Name of Source of Income	Source's Address	Description of the Source's Principal Business Activity

Secondary Sources of Income

SECONDARY SOURCES OF INCOME (Major customers, clients, and other sources of income to businesses owned by the reporting person) (If you have nothing to report, write "none" or "n/a")

Name of Business Entity	Name of Major Sources of Business' Income	Address of Source	Principal Business Activity of Source

Real Property

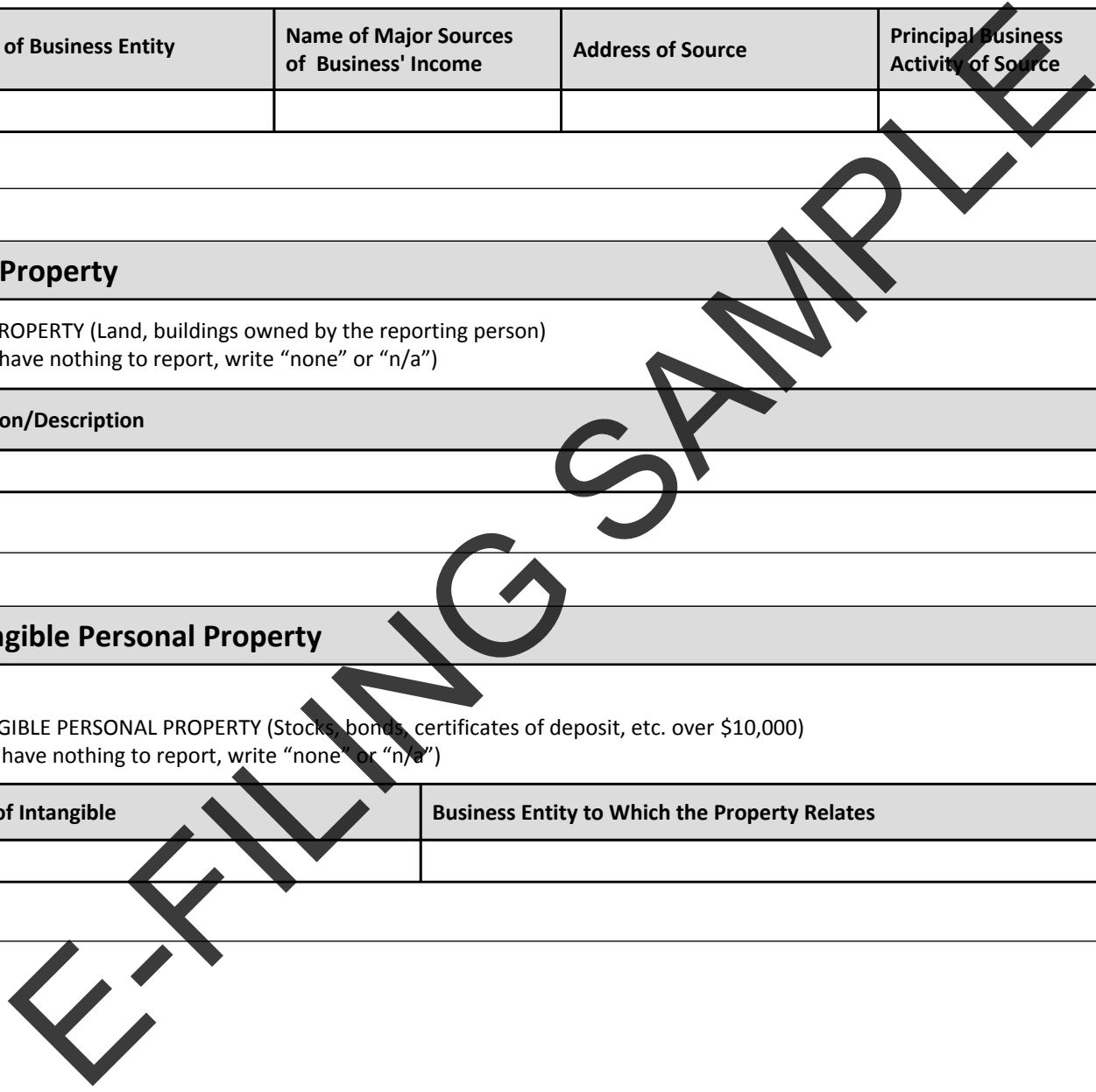
REAL PROPERTY (Land, buildings owned by the reporting person) (If you have nothing to report, write "none" or "n/a")

Location/Description

Intangible Personal Property

INTANGIBLE PERSONAL PROPERTY (Stocks, bonds, certificates of deposit, etc. over \$10,000) (If you have nothing to report, write "none" or "n/a")

Type of Intangible	Business Entity to Which the Property Relates



2023 Form 1 - Statement of Financial Interests

Liabilities

LIABILITIES (Major debts valued over \$10,000):
(If you have nothing to report, write "none" or "n/a")

Name of Creditor	Address of Creditor

Interests in Specified Businesses

INTERESTS IN SPECIFIED BUSINESSES (Ownership or positions in certain types of businesses)
(If you have nothing to report, write "none" or "n/a")

Business Entity # 1

Training

Based on the office or position you hold, the certification of training required under Section 112.3142, F.S., is not applicable to you for this form year.

E-FILING SAMPLE

Signature of Filer

Digitally signed:

Filed with COE:

E-FILING SAMPLE

2023 Form 1 Instructions

Statement of Financial Interests

Notice

The annual Statement of Financial Interest is due July 1, 2024. If the annual form is not submitted via the electronic filing system created and maintained by the Commission September 3, 2024, an automatic fine of \$25 for each day late will be imposed, up to a maximum penalty of \$1,500. Failure to file also can result in removal from public office or employment. [s. 112.3145, F.S.]

In addition, failure to make any required disclosure constitutes grounds for and may be punished by one or more of the following: disqualification from being on the ballot, impeachment, removal or suspension from office or employment, demotion, reduction in salary, reprimand, or a civil penalty not exceeding \$10,000. [s. 112.317, F.S.]

When To File:

Initially, each local officer/employee, state officer, and specified state employee must file within 30 days of the date of his or her appointment or of the beginning of employment. Appointees who must be confirmed by the Senate must file prior to confirmation, even if that is less than 30 days from the date of their appointment.

Candidates must file at the same time they file their qualifying papers.

Thereafter, file by July 1 following each calendar year in which they hold their positions.

Finally, file a final disclosure form (Form 1F) within 60 days of leaving office or employment. Filing a CE Form 1F (Final Statement of Financial Interests) does not relieve the filer of filing a CE Form 1 if the filer was in his or her position on December 31, 2023.

Who Must File Form 1

1. Elected public officials not serving in a political subdivision of the state and any person appointed to fill a vacancy in such office, unless required to file full disclosure on Form 6.
2. Appointed members of each board, commission, authority, or council having statewide jurisdiction, excluding those required to file full disclosure on Form 6 as well as members of solely advisory bodies, but including judicial nominating commission members; Directors of Enterprise Florida, Scripps Florida Funding Corporation, and Career Source Florida; and members of the Council on the Social Status of Black Men and Boys; the Executive Director, Governors, and senior managers of Citizens Property Insurance Corporation; Governors and senior managers of Florida Workers' Compensation Joint Underwriting Association; board members of the Northeast Fla. Regional Transportation Commission; board members of Triumph Gulf Coast, Inc; board members of Florida Is For Veterans, Inc.; and members of the Technology Advisory Council within the Agency for State Technology.
3. The Commissioner of Education, members of the State Board of Education, the Board of Governors, the local Boards of Trustees and Presidents of state universities, and the Florida Prepaid College Board.
4. Persons elected to office in any political subdivision (such as municipalities, counties, and special districts) and any person appointed to fill a vacancy in such office, unless required to file Form 6.
5. Appointed members of the following boards, councils, commissions, authorities, or other bodies of county, municipality, school district, independent special district, or other political subdivision: the governing body of the subdivision; community college or junior college district boards of trustees; boards having the power to enforce local code provisions; boards of adjustment; community redevelopment agencies; planning or zoning boards having the power to recommend, create, or modify land planning or zoning within a political subdivision, except for citizen advisory committees, technical coordinating committees, and similar groups who only have the power to make recommendations to planning or zoning boards, and except for representatives of a military installation acting on behalf of all military installations within that jurisdiction; pension or retirement boards empowered to invest pension or retirement funds or determine entitlement to or amount of pensions or other retirement benefits, and the Pinellas County Construction Licensing Board.
6. Any appointed member of a local government board who is required to file a statement of financial interests by the appointing authority or the enabling legislation, ordinance, or resolution creating the board.
7. Persons holding any of these positions in local government: county or city manager; chief administrative employee or finance director of a county, municipality, or other political subdivision; county or municipal attorney; chief county or municipal building inspector; county or municipal water resources coordinator; county or municipal pollution control director; county or municipal environmental control director; county or municipal administrator with power to grant or deny a land development permit; chief of police; fire chief; municipal clerk;

appointed district school superintendent; community college president; district medical examiner; purchasing agent (regardless of title) having the authority to make any purchase exceeding \$35,000 for the local governmental unit.

8. Officers and employees of entities serving as chief administrative officer of a political subdivision.
9. Members of governing boards of charter schools operated by a city or other public entity.
10. Employees in the office of the Governor or of a Cabinet member who are exempt from the Career Service System, excluding secretarial, clerical, and similar positions.
11. The following positions in each state department, commission, board, or council: Secretary, Assistant or Deputy Secretary, Executive Director, Assistant or Deputy Executive Director, and anyone having the power normally conferred upon such persons, regardless of title.
12. The following positions in each state department or division: Director, Assistant or Deputy Director, Bureau Chief, and any person having the power normally conferred upon such persons, regardless of title.
13. Assistant State Attorneys, Assistant Public Defenders, criminal conflict and civil regional counsel, and assistant criminal conflict and civil regional counsel, Public Counsel, full-time state employees serving as counsel or assistant counsel to a state agency, administrative law judges, and hearing officers.
14. The Superintendent or Director of a state mental health institute established for training and research in the mental health field, or any major state institution or facility established for corrections, training, treatment, or rehabilitation.
15. State agency Business Managers, Finance and Accounting Directors, Personnel Officers, Grant Coordinators, and purchasing agents (regardless of title) with power to make a purchase exceeding \$35,000.
16. The following positions in legislative branch agencies: each employee (other than those employed in maintenance, clerical, secretarial, or similar positions and legislative assistants exempted by the presiding officer of their house); and each employee of the Commission on Ethics.
17. Each member of the governing body of a "large-hub commercial service airport," as defined in Section 112.3144(1)(c), Florida Statutes, except for members required to comply with the financial disclosure requirements of s. 8, Article II of the State Constitution.

ATTACHMENTS: A filer may include and submit attachments or other supporting documentation when filing disclosure.

PUBLIC RECORD: The disclosure form is a public record and is required by law to be posted to the Commission's website. Your Social Security number, bank account, debit, charge, and credit card numbers, mortgage or brokerage account numbers, personal identification numbers, or taxpayer identification numbers are not required and should not be included. If such information is included in the filing, it may be made available for public inspection and copying unless redaction is required by the filer, without any liability to the Commission. If you are an active or former officer or employee listed in Section 119.071, F.S., whose home address or other information is exempt from disclosure, the Commission will maintain that confidentiality *if you submit a written and notarized request.*

QUESTIONS about this form or the ethics laws may be addressed to the Commission on Ethics, Post Office Drawer 15709, Tallahassee, Florida 32317-5709; physical address: 325 John Knox Road, Building E, Suite 200, Tallahassee, FL 32303; telephone (850) 488-7864.

Instructions for Completing Form 1

Primary Sources of Income

[Required by s. 112.3145(3)(b)1, F.S.]

This section is intended to require the disclosure of your principal sources of income during the disclosure period. You do not have to disclose any public salary or public position(s). The income of your spouse need not be disclosed; however, if there is joint income to you and your spouse from property you own jointly (such as interest or dividends from a bank account or stocks), you should disclose the source of that income if it exceeded the threshold.

Please list in this part of the form the name, address, and principal business activity of each source of your income which exceeded \$2,500 of gross income received by you in your own name or by any other person for your use or benefit.

"Gross income" means the same as it does for income tax purposes, even if the income is not actually taxable, such as interest on tax-free bonds. Examples include: compensation for services, income from business, gains from property dealings, interest, rents, dividends, pensions, IRA distributions, social security, distributive share of partnership gross income, and alimony if considered gross income under federal law, but not child support.

Examples:

- If you were employed by a company that manufactures computers and received more than \$2,500, list the name of the company, its address, and its principal business activity (computer manufacturing).

- If you were a partner in a law firm and your distributive share of partnership gross income exceeded \$2,500, list the name of the firm, its address, and its principal business activity (practice of law).
- If you were the sole proprietor of a retail gift business and your gross income from the business exceeded \$2,500, list the name of the business, its address, and its principal business activity (retail gift sales).
- If you received income from investments in stocks and bonds, list each individual company from which you derived more than \$2,500. Do not aggregate all of your investment income.
- If more than \$2,500 of your gross income was gain from the sale of property (not just the selling price), list as a source of income the purchaser's name, address and principal business activity. If the purchaser's identity is unknown, such as where securities listed on an exchange are sold through a brokerage firm, the source of income should be listed as "sale of (name of company) stock," for example.
- If more than \$2,500 of your gross income was in the form of interest from one particular financial institution (aggregating interest from all CD's, accounts, etc., at that institution), list the name of the institution, its address, and its principal business activity.

Secondary Sources of Income

[Required by s. 112.3145(3)(b)2, F.S.]

This part is intended to require the disclosure of major customers, clients, and other sources of income to businesses in which you own an interest. It is not for reporting income from second jobs. That kind of income should be reported in "Primary Sources of Income," if it meets the reporting threshold. You will not have anything to report unless, during the disclosure period:

1. You owned (either directly or indirectly in the form of an equitable or beneficial interest) more than 5% of the total assets or capital stock of a business entity (a corporation, partnership, LLC, limited partnership, proprietorship, joint venture, trust, firm, etc., doing business in Florida); *and*,
2. You received more than \$5,000 of your gross income during the disclosure period from that business entity.

If your interests and gross income exceeded these thresholds, then for that business entity you must list every source of income to the business entity which exceeded 10% of the business entity's gross income (computed on the basis of the business entity's most recently completed fiscal year), the source's address, and the source's principal business activity.

Examples:

- You are the sole proprietor of a dry cleaning business, from which you received more than \$5,000. If only one customer, a uniform rental company, provided more than 10% of your dry cleaning business, you must list the name of the uniform rental company, its address, and its principal business activity (uniform rentals).
- You are a 20% partner in a partnership that owns a shopping mall and your partnership income exceeded the above thresholds. List each tenant of the mall that provided more than 10% of the partnership's gross income and the tenant's address and principal business activity.

Real Property

[Required by s. 112.3145(3)(b)3, F.S.]

In this part, list the location or description of all real property in Florida in which you owned directly or indirectly at any time during the disclosure period in excess of 5% of the property's value. You are not required to list your residences. You should list any vacation homes if you derive income from them.

Indirect ownership includes situations where you are a beneficiary of a trust that owns the property, as well as situations where you own more than 5% of a partnership or corporation that owns the property. The value of the property may be determined by the most recently assessed value for tax purposes, in the absence of a more accurate fair market value.

The location or description of the property should be sufficient to enable anyone who looks at the form to identify the property. A street address should be used, if one exists.

Intangible Personal Property

[Required by s. 112.3145(3)(b)3, F.S.]

Describe any intangible personal property that, at any time during the disclosure period, was worth more than \$10,000 and state the business entity to which the property related. Intangible personal property includes things such as cash on hand, stocks, bonds, certificates of deposit, vehicle leases, interests in businesses, beneficial interests in trusts, money owed you (including, but not limited to, loans made as a candidate to your own campaign), Deferred Retirement Option Program (DROP) accounts, the Florida Prepaid College Plan, and bank accounts in which you have an ownership

interest. Intangible personal property also includes investment products held in IRAs, brokerage accounts, and the Florida College Investment Plan. Note that the product contained in a brokerage account, IRA, or the Florida College Investment Plan is your asset—not the account or plan itself. Things like automobiles and houses you own, jewelry, and paintings are not intangible property. Intangibles relating to the same business entity may be aggregated; for example, CDs and savings accounts with the same bank. Property owned as tenants by the entirety or as joint tenants with right of survivorship, including bank accounts owned in such a manner, should be valued at 100%. The value of a leased vehicle is the vehicle's present value minus the lease residual (a number found on the lease document).

Liabilities

[Required by s. 112.3145(3)(b)4, F.S.]

List the name and address of each creditor to whom you owed more than \$10,000 at any time during the disclosure period. The amount of the liability of a vehicle lease is the sum of any past-due payments and all unpaid prospective lease payments. You are not required to list the amount of any debt. You do not have to disclose credit card and retail installment accounts, taxes owed (unless reduced to a judgment), indebtedness on a life insurance policy owed to the company of issuance, or contingent liabilities. A "contingent liability" is one that will become an actual liability only when one or more future events occur or fail to occur, such as where you are liable only as a guarantor, surety, or endorser on a promissory note. If you are a "co-maker" and are jointly liable or jointly and severally liable, then it is not a contingent liability.

Interests in Specified Businesses

[Required by s. 112.3145(7), F.S.]

The types of businesses covered in this disclosure include: state and federally chartered banks; state and federal savings and loan associations; cemetery companies; insurance companies; mortgage companies; credit unions; small loan companies; alcoholic beverage licensees; pari-mutuel wagering companies, utility companies, entities controlled by the Public Service Commission; and entities granted a franchise to operate by either a city or a county government.

Disclose in this part the fact that you owned during the disclosure period an interest in, or held any of certain positions with the types of businesses listed above. You must make this disclosure if you own or owned (either directly or indirectly in the form of an equitable or beneficial interest) at any time during the disclosure period more than 5% of the total assets or capital stock of one of the types of business entities listed above. You also must complete this part of the form for each of these types of businesses for which you are, or were at any time during the disclosure period, an officer, director, partner, proprietor, or agent (other than a resident agent solely for service of process).

If you have or held such a position or ownership interest in one of these types of businesses, list the name of the business, its address and principal business activity, and the position held with the business (if any). If you own(ed) more than a 5% interest in the business, indicate that fact and describe the nature of your interest.

Training Certification

[Required by s. 112.3142, F.S.]

If you are a Constitutional or elected municipal officer appointed school superintendent, a commissioner of a community redevelopment agency created under Part III, Chapter 163, or an elected local officers of independent special districts, including any person appointed to fill a vacancy on an elected special district board, whose service began on or before March 31 of the year for which you are filing, you are required to complete four hours of ethics training which addresses Article II, Section 8 of the Florida Constitution, the Code of Ethics for Public Officers and Employees, and the public records and open meetings laws of the state. You are required to certify on this form that you have taken such training.

MEMO

To: Board of Supervisors

From: James P. Ward

Date: March 13, 2024

Re: Commission on Ethics newly established Electronic Financial Disclosure Management System ("EFDMS") website registration, Financial Disclosure Forms, and Required Ethics Training

Beginning January 1, 2024, the Florida Commission on Ethics has enacted new procedures for electronic filing of Financial Disclosure forms for Public Officials, as a means of submitting Forms and updating your Filer contact information.

To access the newly established Electronic Financial Disclosure Management System ("EFDMS"), visit the login page (<https://disclosure.floridaethics.gov/Account/Login>) and watch the instructional video for directions on how to register/confirm registration.

If you have filed a Form 1 before, click "I am a Filer" and follow the prompts.

Instructions, FAQs, and tutorials are available from the dashboard within EFDMS. Additional assistance can be obtained Monday-Friday from 8:00 a.m. until 5:00 p.m. by contacting the Commission directly.

Financial disclosure forms are due on or before July 1, 2024 for the preceding calendar year. A grace period is in effect until September 1. If the disclosure is not filed or postmarked by September 1, an automatic fine of \$25 per day will begin to accrue and will continue to build until the disclosure is filed, or the fine reaches \$1,500.

If you have an annual filing requirement AND will be running for office as a qualified elector in November, then you will need to complete your disclosure in EFDMS and submit your filing electronically to the Commission, then print a verification/receipt for e-filing your form or print a copy of your disclosure to file with your Qualifying Officer packet.

It is imperative that each filer take the time to confirm their registration on the EFDMS site, in order to ensure that the Florida Commission on Ethics has updated and correct contact information. All communication about filing requirements and due dates for filers will be provided via email only. Filers MUST maintain a current email address in EFDMS. By law, failure to maintain a current email address will not qualify as an "unusual circumstance" during an appeal of an automatic fine for failure to timely file a Form.

If the annual form is not submitted via the electronic filing system created and maintained by the Florida Commission on Ethics by September 3, 2024, an automatic fine of \$25 for each day late will be imposed, up to a maximum penalty of \$1,500. Failure to file also can result in removal from public office [s. 112.3145, F.S.].

In addition, failure to make any required disclosure constitutes grounds for and may be punished by one or more of the following: disqualification from being on the ballot, impeachment, removal or suspension from office, or a civil penalty not exceeding \$10,000. [s. 112.317, F.S.].

Also beginning January 1, 2024, all elected local officers of independent special districts, including any person appointed to fill a vacancy on an elected special district board, whose service began on or before March 31st of the year for which you are filing, are now required to complete four (4) hours of Ethics Training each calendar year. The four (4) hours of Ethics Training shall be allocated amongst the following categories:

- two (2) hours of ethics law,
- one (1) hour of Sunshine Law; and
- one (1) hour of Public Records law.

Please note that the four (4) hours of the Ethics Training do not have to be completed all at once. Supervisors will report their 2024 training when they fill out their Form 1 (Statement of Financial Interests) for the 2025 year by checking a box confirming that they have completed the annual Ethics Training.

It is highly recommended that you keep a record of all ethics training used to satisfy the Ethics Training requirements. At present, there is no need to submit a certificate or letter of completion of the Ethics Training. However, the Florida Commission on Ethics (“COE”) advises that Supervisors maintain a record in the event they are asked to provide proof of completion of all Ethics Training.

Additionally, you may be solicited by a private organization (Florida Association of Special Districts) – to take their Ethics Training Course on their platform for which there is a fee. **You are NOT required to use their services nor pay the fees they charge.** There are several free online resources and links to resources that Supervisors might find helpful, including free training for the two (2) hour ethics portion and links to outside trainings which can be used to satisfy the other categories of the Ethics Training. **You may take training from any source you choose.**

State Ethics Laws for Constitutional Officers & Elected Municipal Officers (Video Tutorial):

<https://youtu.be/U8JktIMKzyl>

Office of the Attorney General offers training on Sunshine Law and Public Records Law (22-page presentation):

<https://www.myfloridalegal.com/sites/default/files/2023-05/opengovernmentoverview.pdf>

Office of the Attorney General 2-hour Audio Presentation regarding Public Meetings and Public Records Law:

<https://www.myfloridalegal.com/sites/default/files/Full%2520audio%25202018%5B2%5D.mp3>

As always, if you have any questions regarding this information, please feel free to contact me directly at 954-658-4900.

FORM 8B MEMORANDUM OF VOTING CONFLICT FOR COUNTY, MUNICIPAL, AND OTHER LOCAL PUBLIC OFFICERS

LAST NAME—FIRST NAME—MIDDLE NAME [Board Member Name]	NAME OF BOARD, COUNCIL, COMMISSION, AUTHORITY, OR COMMITTEE Board of Supervisors
MAILING ADDRESS [Board Member Address]	THE BOARD, COUNCIL, COMMISSION, AUTHORITY OR COMMITTEE ON WHICH I SERVE IS A UNIT OF: <input type="checkbox"/> CITY <input type="checkbox"/> COUNTY <input checked="" type="checkbox"/> OTHER LOCAL AGENCY
CITY _____ COUNTY _____	NAME OF POLITICAL SUBDIVISION: Currents Community Development District
DATE ON WHICH VOTE OCCURRED On going basis	MY POSITION IS: <input checked="" type="checkbox"/> ELECTIVE <input type="checkbox"/> APPOINTIVE

WHO MUST FILE FORM 8B

This form is for use by any person serving at the county, city, or other local level of government on an appointed or elected board, council, commission, authority, or committee. It applies to members of advisory and non-advisory bodies who are presented with a voting conflict of interest under Section 112.3143, Florida Statutes.

Your responsibilities under the law when faced with voting on a measure in which you have a conflict of interest will vary greatly depending on whether you hold an elective or appointive position. For this reason, please pay close attention to the instructions on this form before completing and filing the form.

INSTRUCTIONS FOR COMPLIANCE WITH SECTION 112.3143, FLORIDA STATUTES

A person holding elective or appointive county, municipal, or other local public office **MUST ABSTAIN** from voting on a measure which would inure to his or her special private gain or loss. Each elected or appointed local officer also **MUST ABSTAIN** from knowingly voting on a measure which would inure to the special gain or loss of a principal (other than a government agency) by whom he or she is retained (including the parent, subsidiary, or sibling organization of a principal by which he or she is retained); to the special private gain or loss of a relative; or to the special private gain or loss of a business associate. Commissioners of community redevelopment agencies (CRAs) under Sec. 163.356 or 163.357, F.S., and officers of independent special tax districts elected on a one-acre, one-vote basis are not prohibited from voting in that capacity.

For purposes of this law, a “relative” includes only the officer’s father, mother, son, daughter, husband, wife, brother, sister, father-in-law, mother-in-law, son-in-law, and daughter-in-law. A “business associate” means any person or entity engaged in or carrying on a business enterprise with the officer as a partner, joint venturer, coowner of property, or corporate shareholder (where the shares of the corporation are not listed on any national or regional stock exchange).

* * * * *

ELECTED OFFICERS:

In addition to abstaining from voting in the situations described above, you must disclose the conflict:

PRIOR TO THE VOTE BEING TAKEN by publicly stating to the assembly the nature of your interest in the measure on which you are abstaining from voting; *and*

WITHIN 15 DAYS AFTER THE VOTE OCCURS by completing and filing this form with the person responsible for recording the minutes of the meeting, who should incorporate the form in the minutes.

* * * * *

APPOINTED OFFICERS:

Although you must abstain from voting in the situations described above, you are not prohibited by Section 112.3143 from otherwise participating in these matters. However, you must disclose the nature of the conflict before making any attempt to influence the decision, whether orally or in writing and whether made by you or at your direction.

IF YOU INTEND TO MAKE ANY ATTEMPT TO INFLUENCE THE DECISION PRIOR TO THE MEETING AT WHICH THE VOTE WILL BE TAKEN:

- You must complete and file this form (before making any attempt to influence the decision) with the person responsible for recording the minutes of the meeting, who will incorporate the form in the minutes. (Continued on page 2)

APPOINTED OFFICERS (continued)

- A copy of the form must be provided immediately to the other members of the agency.
- The form must be read publicly at the next meeting after the form is filed.

IF YOU MAKE NO ATTEMPT TO INFLUENCE THE DECISION EXCEPT BY DISCUSSION AT THE MEETING:

- You must disclose orally the nature of your conflict in the measure before participating.
- You must complete the form and file it within 15 days after the vote occurs with the person responsible for recording the minutes of the meeting, who must incorporate the form in the minutes. A copy of the form must be provided immediately to the other members of the agency, and the form must be read publicly at the next meeting after the form is filed.

DISCLOSURE OF LOCAL OFFICER'S INTEREST

I, [Board Member Name], hereby disclose that on an on going basis, 20 :

(a) A measure came or will come before my agency which (check one or more)

- inured to my special private gain or loss;
- inured to the special gain or loss of my business associate, _____ ;
- inured to the special gain or loss of my relative, _____ ;
- inured to the special gain or loss of [Name of Landowner or Developer Employer of Business Affiliate], by whom I am retained; or
- inured to the special gain or loss of _____, which is the parent subsidiary, or sibling organization or subsidiary of a principal which has retained me.

(b) The measure before my agency and the nature of my conflicting interest in the measure is as follows:

This Form 8B is intended as a disclosure filing with the Currents Community Development District ("District") and intended to be placed in the official records of the District. The undersigned is a Supervisor on the Board of Supervisors of the District (the "Board"). Section 190.007(1), Florida Statutes provides that "[i]t shall not be a conflict of interest under chapter 112 for a board member or the district manager or another employee of the district to be a stockholder, officer or employee of a landowner or of an entity affiliated with a landowner." This Form 8B is being filed with the District for the purposes of putting the public and other Supervisors of the District on notice that the undersigned is an employee and/or affiliate of Taylor Morrison of Florida, Inc. (and is affiliates), the landowner and/or developer of the Esplanade by the Islands community located within the District (collectively, "TM"). It is recognized that, by virtue of my service on the Board and the nature of the District's responsibilities, the Board and the District will be required to consider and vote upon a number of measures over time that might inure, or be perceived to inure, to the special private gain or loss of TM. As such, consistent with the provisions of Section 190.007, Florida Statutes and other provision of Florida law, the undersigned desires to make a disclosure of the undersigned's employment and/or affiliation with TM.

If disclosure of specific information would violate confidentiality or privilege pursuant to law or rules governing attorneys, a public officer, who is also an attorney, may comply with the disclosure requirements of this section by disclosing the nature of the interest in such a way as to provide the public with notice of the conflict.

Date Filed

Signature

NOTICE: UNDER PROVISIONS OF FLORIDA STATUTES §112.317, A FAILURE TO MAKE ANY REQUIRED DISCLOSURE CONSTITUTES GROUNDS FOR AND MAY BE PUNISHED BY ONE OR MORE OF THE FOLLOWING: IMPEACHMENT, REMOVAL OR SUSPENSION FROM OFFICE OR EMPLOYMENT, DEMOTION, REDUCTION IN SALARY, REPRIMAND, OR A CIVIL PENALTY NOT TO EXCEED \$10,000.

RESOLUTION 2024-6

A RESOLUTION DESIGNATING CERTAIN OFFICERS OF THE CURRENTS COMMUNITY DEVELOPMENT DISTRICT; PROVIDING FOR SEVERABILITY AND INVALID PROVISIONS; PROVIDING FOR CONFLICT AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Currents 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 Collier County, Florida, and:

WHEREAS, pursuant to Chapter 190, Florida Statutes, the Board of Supervisors (“Board”) shall organize by election of its members as Chairperson and by directing a Secretary, and such other officers as the Board may deem necessary.

WHEREAS, the Board of Supervisors of the Currents Community Development District desire to appoint the below recited person(s) to the offices specified.

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

SECTION 1. DESIGNATION OF OFFICERS OF THE DISTRICT. The following persons are appointed to the offices shown:

OFFICE	NAME OF OFFICE HOLDER
CHAIRPERSON	CHARLES COOK
VICE-CHAIRPERSON	ROB SUMMERS
ASSISTANT SECRETARY	VACANT
ASSISTANT SECRETARY	JARRET ENGLISH
ASSISTANT SECRETARY	TANYA HOLDEN
SECRETARY & TREASURER	JAMES P. WARD

SECTION 2. SEVERABILITY AND INVALID PROVISIONS. If any one of the covenants, agreements or provisions herein contained shall be held contrary to any express provision of law or contract to the policy of express law, but not expressly prohibited or against public policy, or shall for any reason whatsoever be held invalid, then such covenants, agreements or provisions shall be null and void and shall be deemed separable from the remaining covenants, agreements or provisions and shall in no way effect the validity of the other provisions hereof.

SECTION 3. CONFLICT. That all Sections or parts of Sections of any Resolutions, Agreements, or actions of the Board of Supervisors in conflict are hereby repealed to the extent of such conflict.

RESOLUTION 2024-6

A RESOLUTION DESIGNATING CERTAIN OFFICERS OF THE CURRENTS COMMUNITY DEVELOPMENT DISTRICT; PROVIDING FOR SEVERABILITY AND INVALID PROVISIONS; PROVIDING FOR CONFLICT AND PROVIDING FOR AN EFFECTIVE DATE.

SECTION 4. PROVIDING FOR AN EFFECTIVE DATE. This Resolution shall become effective immediately upon passage.

PASSED AND ADOPTED by the Board of Supervisors of the Currents Community Development District, Collier County, Florida, this 9th day of April 2024.

ATTEST:

CURRENTS COMMUNITY DEVELOPMENT DISTRICT

James P. Ward, Secretary

Charles Cook, Chairperson

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**MINUTES OF MEETING
CURRENTS
COMMUNITY DEVELOPMENT DISTRICT**

9 The Regular Meeting of the Board of Supervisors of the Currents Community Development District was
10 held on Wednesday, March 20, 2024, at 3:45 P.M. at the offices of Coleman, Yovanovich & Koester,
11 4001 Tamiami Trail North, Suite 300, Naples, Florida 34103.
12

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15

Landowners Present:

16 Charles Cook	Chairperson
17 Rob Summers	Vice-Chairperson
18 Tonya Holden	Assistant Secretary
19 Jarret English	Assistant Secretary

20
21
22

Also present were:

23 James P. Ward	JPWard & Associates
24 Meagan Magaldi	Coleman, Yovanovich, & Koester
25 Ben Steets	Grau and Associates
26 Denise Ganz	Holland & Knight; Bond Counsel
27 Jackie Laroque	Atwell Engineering

28
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Audience:

31 All residents' names were not included with the minutes. If a resident did not identify
32 themselves or the audio file did not pick up the name, the name was not recorded in these
33 minutes.
34

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

39
40
41

FIRST ORDER OF BUSINESS

Call to Order

42 Mr. James P. Ward called the meeting to order at approximately 3:46 p.m. He reported all Members of
43 the Board were present, constituting a quorum. He noted Supervisor Sing and Supervisor Keller
44 resigned.
45

46
47
48

SECOND ORDER OF BUSINESS

Acceptance of Letters of Resignation

49 **Acceptance of the Resignations of Ms. Trisha Sing from Seat 4 [effective April 17, 2023] whose term is**
50 **set to expire November 2024, and Mr. Brian Keller from Seat 3 [effective February 28, 2024] whose**
51 **term is set to expire November 2024**

52 I. **Appointment of individuals to fill Seats 3 and 4**

53 II. **Oaths of Office**

54 III. **Guide to the Sunshine Law and Code of Ethics for Public Employees**

48 **IV. Sample of E-filed Form 1 – Statement of Financial Interests (Changes to the Law and filing**
49 **requirements as of January 1, 2024)**

50
51 Mr. Ward called for a motion to accept the letters of resignation for purposes of inclusion in the
52 record.

53
54 **On MOTION made by Charles Cook, seconded by Tanya Holden, and**
55 **with all in favor, the Letters of Resignation were accepted for purpose**
56 **of inclusion in the record.**

57
58 Mr. Ward indicated statute allowed the Board to appoint individuals to fill the vacated seats on
59 the Board by simple motion and second. He asked if the Board had an individual to appoint.

60
61 **On MOTION made by Charles Cook, seconded by Rob Summers, and**
62 **with all in favor, Jarret English was appointed to fill Seat 3 with a term**
63 **to expire November 2024.**

64
65 Mr. Ward stated as he was not present in person, he would forward the Oath of Office to Jarret
66 English for signature and notarization. He explained included in the package he would send to Mr.
67 English would be the Guide to the Sunshine Amendment and the Code of Ethics. He noted from
68 whatever date Mr. English signed his Oath, Mr. English would have 30 days to file a Form 1. He
69 explained how to file the Form 1 online. He discussed the Sunshine Law and Code of Ethics. He
70 indicated if Mr. English had any questions, he could contact himself (Mr. Ward) or Mr. Urbancic.
71 He noted violations of the Sunshine Law were considered ethics violations under statute and
72 reflected on the violator individually, not as a member of the Board, and as such the District’s
73 liability insurance would not cover an individual charged with an ethics violation. He highly
74 recommended not speaking with other Board members outside of meetings about any subject
75 pertaining to the District. He noted in his 40 years’ experience, and with the thousands of board
76 members he has represented, none had ever been charged with an ethics violation.

77
78

79 **THIRD ORDER OF BUSINESS** **Consideration of Resolution 2024-1**

80
81 **Consideration of Resolution 2024-1, a Resolution of the Board of Supervisors re-designating the**
82 **officers of the Currents Community Development District**

83
84 Mr. Ward noted at the moment, Charles Cook served as Chairperson, there was no Vice Chairperson,
85 and the remaining Board Members served as Assistant Secretaries. He suggested choosing a Vice
86 Chairperson and adding Jarret as an Assistant Secretary.

87
88 The Board chose Rob Summers to serve as Vice Chairperson.

89
90 Mr. Ward stated Resolution 2024-1 would include Charles Cook as Chairperson, Rob Summers as Vice
91 Chair, and the remaining Board Members as Assistant Secretaries, and Mr. Ward as Secretary and
92 Treasurer.

93

140 same engagement letter the District had with Ms. Ganz’s prior firm and codified the continued
 141 employment of Denise Ganz as Bond Counsel for the District with the new firm.

143 **On MOTION made by Charles Cook, seconded by Tanya Holden, and**
 144 **with all in favor, Resolution 2024-2 was adopted, and the Chair was**
 145 **authorized to sign.**

146
 147 **SEVENTH ORDER OF BUSINESS** **Consideration of Resolution 2024-3**
 148

149 **Consideration of Resolution 2024-3, a Resolution of the Currents Community Development District**
 150 **Authorizing the Issuance of not exceeding \$18,000,000 in aggregate principal amount of its Capital**
 151 **Improvement Revenue Bonds, Series 2024 the proceeds of which will be applied to finance a portion**
 152 **of the cost of a Series Project consisting of certain Public Infrastructure and Facilities benefiting**
 153 **certain District Lands, Paying Capitalized Interest on a portion of the Series 2024 Bonds, Funding the**
 154 **Series Reserve Account for the Series 2024 Bonds and paying costs of Issuance of the Series 2024**
 155 **Bonds, as more fully described herein; approving a Fourth Supplemental Trust Indenture in**
 156 **connection with the Series 2024 Bonds and authorizing the execution thereof; Ratifying the**
 157 **appointment of a Trustee, Paying Agent and Bond Registrar for the Series 2024 Bonds; Providing for**
 158 **redemption of the Series 2024 Bonds; Authorizing the application of the proceeds of the Series 2024**
 159 **Bonds; Approving the form, and authorizing Execution, of a Bond Purchase Contract providing for the**
 160 **negotiated sale of the Series 2024 Bonds; Delegating to the Chairperson or Vice-Chairperson, or in**
 161 **their absence any member of the Board of Supervisors, the authority to award the Series 2024 Bonds**
 162 **within the parameters specified herein; approving the form, and authorizing the use, of a Preliminary**
 163 **Limited Offering Memorandum for the Series 2024 Bonds; Approving the distribution of a Final**
 164 **Limited Offering Memorandum for the Series 2024 Bonds and the execution thereof; approving the**
 165 **form, and authorizing execution, of a Continuing Disclosure Agreement; Authorizing preparation of**
 166 **Preliminary and Final Supplemental Assessment Methodology Reports and a supplement to the**
 167 **Master Engineers’ Report and the use of such reports in the Preliminary Limited Offering**
 168 **Memorandum and Final Limited Offering Memorandum, As applicable, for the Series 2024 Bonds;**
 169 **Providing for miscellaneous matters and authority; providing for severability; and providing an**
 170 **effective date**

171
 172 Mr. Ward stated Resolution 2024-3 was a delegation award resolution which authorized the issuance of
 173 the Series 2024 bonds. He asked Ms. Ganz to review the Resolution.

174
 175 Ms. Denise Ganz, Bond Counsel, stated Resolution 2024-3 was needed to move forward with the next
 176 bond issuance to complete the project for Assessment Area 2. She stated once approved, the bond
 177 closing could move forward. She explained this Resolution set forth parameters in which the Chair of
 178 the District or other appropriate party could award the sale of the bonds to FMS Bonds as the
 179 underwriter. She stated the Resolution provided for approval of documents substantially in the forms
 180 attached to the Resolution. She reviewed the various documents attached: Supplemental Indenture,
 181 Bond Purchase Contract, Preliminary Limited Offering Memorandum, and the Continual Disclosure
 182 Agreement. She stated this Resolution authorized the preparation of preliminary and final assessment
 183 reports which would reflect the preliminary and final financing structure of the bonds and related
 184 assessments, and the preparation of the supplement to the Master Engineer’s Report which detailed the
 185 project which would be funded by the bonds. She noted these documents were not attached, but the
 186 District’s working group reviewed forms of these documents. She indicated the Resolution also

187 authorized the appropriate officers of the District to sign documents needed to complete the
188 transaction.

189
190 Mr. Cook asked if this Resolution were approved today, was there room to modify the financial aspects
191 of the offering, or would the Board be locked in.

192
193 Ms. Ganz explained this was a precursor to the finalization of the documents to go to market; there was
194 room to modify the financial aspects of the offering. She stated the only thing which would be set was
195 the par amount of the bonds: not to exceed \$18 million dollars. She stated the rest of the documents
196 were approved as forms and in fact, the economics of the deal could not be put into the forms of the
197 documents until after the pricing. She stated after the pricing, she would come back for the approval of
198 the final supplemental assessment methodology and a final assessment resolution; at that point it was
199 done, but at this point nothing was set in stone except the par amount of the bonds.

200
201 Mr. Ward stated when the first bond was issued, because a there was a portion of the B bonds levied
202 over the entire CDD, as a part of the process, there was a cap in the assessment rate the District could
203 levy for the balance of the project.

204
205 Mr. Cook noted the par balance of the bonds could exceed the \$18 million dollars if the B bonds were
206 paid off in full.

207
208 Mr. Ward agreed. *The Engineer’s Report Jackie prepared for this financing, we have \$27.4 million in*
209 *eligible qualified improvements, of which, based on the existing cap would generate \$14.8 million in*
210 *construction proceeds, so we have a ways to go if you want it. To the extent that we go over \$18 million,*
211 *if you intend to get near that, by paying off the b bonds, then we would have to come back to you with*
212 *another resolution like what you just approved. We would have to go through this part of the process*
213 *again, not particularly the most complicated thing to do, but just keep in mind we would have to modify*
214 *–*

215
216 *Ms. Ganz: Similarly, to authorize another series of bonds, if we did more than one series, we would have*
217 *to amend and restate this resolution to give you more room for another series.*

218
219 *Mr. Cook: I think the goal, or the objective was trying to get the \$18 million with the cap. We are at \$14*
220 *million, so therein lies the discussion internally. We will bring it to closure very quickly so we can keep*
221 *moving forward. We don’t want to slow anything down at this point, but as long as we are not locking*
222 *ourselves in with a vote today, that’s all I wanted to confirm.*

223
224 *Mr. Ward: If that’s the decision we just have to come back and amend Resolution 2024-3 which we are*
225 *just about to adopt. He called for a motion.*

**On MOTION made by Charles Cook, seconded by Rob Summers, and
with all in favor, Resolution 2024-3 was adopted, and the Chair was
authorized to sign.**

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232 **EIGHTH ORDER OF BUSINESS** **Consideration of Resolution 2024-4**
233

234 **Consideration of Resolution 2024-4, a Resolution of the Board of Supervisors, Authorizing the**
 235 **Execution and Delivery of an Agreement Regarding the Acquisition of certain work product,**
 236 **infrastructure and real property relating to Phase 3 of the CIP; Authorizing the proper officials to do all**
 237 **things deemed necessary in connection with the execution of such agreement; and providing for**
 238 **severability, conflicts, and an effective date**

239
 240 Mr. Ward stated Resolution 2024-4 was related to acquisition of certain infrastructure within the
 241 boundaries of the District. *Generally, this was for the financing of the installation and construction of*
 242 *the District’s improvements in phase 3 of the CIP. That infrastructure would consist of drainage systems*
 243 *and utility systems. I don’t think there are any offsite improvements in this acquisition. Earthwork,*
 244 *maybe some environmental mitigation, but probably none of that either. It's within phase 3, although I*
 245 *cannot tell you where phase 3 is located.*

246
 247 *Ms. Jackie Laroque: It's the balance of the Esplanade by the Islands project. You're currently in*
 248 *construction phase 3, so everything to the east of that is within this next CIP.*

249
 250 **On MOTION made by Charles Cook, seconded by Rob Summers, and**
 251 **with all in favor, Resolution 2024-4 was adopted, and the Chair was**
 252 **authorized to sign.**

253
 254
 255 **NINTH ORDER OF BUSINESS** **Consideration of Resolution 2024-5**

256
 257 **Consideration of Resolution 2024-5, a Resolution of the Board of Supervisors Reaffirming, Restating**
 258 **and Re-Establishing the District’s adoption of an Electronic Records Policy and a policy on the use of**
 259 **Electronic Signatures; addressing severability, conflicts, and an effective date**

260
 261 Mr. Ward stated essentially when this District was established, a policy with respect to how the District
 262 would maintain its records and provide for the use of electronic signatures, etc., was established. He
 263 explained this Resolution was an update to the original document to bring the policy into alignment with
 264 the slight changes in state law.

265
 266 **On MOTION made by Rob Summers, seconded by Tanya Holden, and**
 267 **with all in favor, Resolution 2024-5 was adopted, and the Chair was**
 268 **authorized to sign.**

269
 270
 271 **TENTH ORDER OF BUSINESS** **Staff Reports**

272
 273 **I. District Attorney**

274
 275 *Ms. Megan Magaldi: Greg previously mentioned the new laws in effect regarding additional*
 276 *seminars or webinars or online resources you are going to need to watch in regard to your public*
 277 *records, Sunshine Law, ethics training. We have a memorandum which I am not sure if Jim has*
 278 *already circulated, but if not, we can get that circulated to you, which contains clickable links to help*
 279 *get you there. The legislative session just ended. We are waiting to see what the Governor signs, so*
 280 *we will have a full update for you next month.*

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II. District Engineer

No report.

III. District Manager

- a) **Important Board Meeting Dates for Balance of Fiscal Year 2024**
 - 1) **April 9, 2024 - Proposed FY'2025 Budget**
- b) **Financial Statement for period ending December 31, 2023 (unaudited)**
- c) **Financial Statement for period ending January 31, 2024 (unaudited)**
- d) **Financial Statement for period ending February 29, 2024 (unaudited)**

Mr. Ward: Essentially, this year, as of January 1, the Ethics Laws have been updated where you now have to file your Form 1 electronically. One of the questions that has come up from some of my Board Members is, do you have to file the Form 6. You do not have to file Form 6. You still file the Form 1 as you have been doing for years. The only change is you will no longer file the Form 1 by paper with the Supervisor of Elections in the County where you live. The State has created a website for ethics disclosure, my office has created the District's name and your information on that website, except for Mr. English. You will be required to create a username and password on that website, and you will be required to file your Form 1 on the website. The Form 1 you will be filing by July 1 of this year will be the Form 1 for 2023, the prior year. On the 2023 Form 1, there is a checkbox for whether you have done Ethics Training. You do not check that box for the 2023 Form. The Forms are due by July 1. The other change to the statute is that the State did not change the fine amount but did take away the right of the Supervisor of Elections to say someone does not have to pay the fine. Now the fine automatically accrues at \$25 dollars per day, not to exceed \$1,500 dollars, for every day you are late in filing your Form 1. I will implore you to please pay attention to the July 1 date, and get your filing done on time. My team will send you the links to the States website to do your Form 1 by July 1. You do not have to wait until July 1. You can do them now if you want. The next part of the statute change is you are required to do ethics training this year, two hours of ethics training, one hour on the Sunshine Law, and one hour on Public Records. We will send you three free links that you can go on to these websites. The ethics training is a YouTube video you can listen to, it is an hour and 40 minutes long, but it satisfies the 2 hour requirement. The other two are power point presentations that I literally read in 10 minutes, but it's a 1 hour course, so you can go through it at your leisure. You must go through, and you must do that. You have probably already received unsolicited emails from the Florida Association of Special Districts to utilize their services for the Ethics Training. You are welcome to do that. You are not required to do that. They do charge a fee for that service. I think it's \$45 or \$50 dollars. If you want to pay the fee, it is not reimbursable by the CDD because it's a personal requirement of you under the law. If you don't want to do that and you just want to get through this, you can use the links we provided to you. That training is required to be finished by December 31 of this year. I would strongly recommend you get it done well before then and next year when you file your 2024 Form 1 by July, you will be required to check the box that you have the Ethics Training. In closing, we will continue to let you know about that and we will probably continue to send you emails a month ahead of your July 1 date. I would strongly suggest you don't wait until the last day. We cannot do the filings for you. You have to personally do them, but I understand from Board Members who have already done their 2023 filings it is pretty easy. We will keep you up to date, and my office will send you a memo with a link to do your ethics training.

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ELEVENTH ORDER OF BUSINESS **Supervisor’s Requests and Audience Comments**

Mr. Ward asked if there were any Supervisor’s Requests; there were none. He 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.

TWELFTH ORDER OF BUSINESS **Adjournment**

Mr. Ward adjourned the meeting at approximately 4:21 p.m.

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

Currents Community Development District

James P. Ward, Secretary

Charles Cook, Chairperson

RESOLUTION 2024-7

A RESOLUTION OF THE BOARD OF SUPERVISORS OF CURRENTS COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET FISCAL YEAR 2025 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICT AND PROVIDING FOR AN EFFECTIVE DATE.

RECITALS

WHEREAS, the District Manager has heretofore prepared and submitted to the Board of Supervisors of the Currents Community Development District (the "Board"), a proposed Budget for Fiscal Year 2025; and

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

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

SECTION 1. INCORPORATION OF WHEREAS CLAUSES. That the foregoing whereas clauses are true and correct and incorporated herein as if written into this Section.

SECTION 2. APPROVAL OF THE PROPOSED BUDGET. The proposed Budgets submitted by the District Manager for Fiscal Year 2025 and attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said budget.

SECTION 3. A public hearing on said approved budget is hereby declared and set for the following date, hour, and location:

DATE: Tuesday, June 11, 2024
HOUR: 3:30 P.M.
LOCATION: Coleman, Yovanovich & Koester
4001 Tamiami Trail North, Suite 300
Naples, Florida 34103

SECTION 4. SUBMITTAL OF BUDGET TO COLLIER COUNTY. The District Manager is hereby directed to submit a copy of the proposed budget to Collier County at least 60 days prior to the hearing set above. In accordance with Section 189.016, Florida Statutes, the District's Secretary is directed to post the proposed budget on the District's website at least two days before the budget hearing date.

SECTION 5. NOTICE OF PUBLIC HEARING. Notice of this public hearing on the budget shall be published in a newspaper of general circulation in the area of the district once a week for two (2) consecutive weeks, except that the first publication shall not be fewer than 15 days prior to the date of the hearing. The notice shall further contain a designation of the day, time, and place of the public hearing. At the time and place designated in the notice, the Board shall hear

all objections to the budget as proposed and may make such changes as the board deems necessary.

SECTION 6. SEVERABILITY AND INVALID PROVISIONS. If any one of the covenants, agreements or provisions herein contained shall be held contrary to any express provision of law or contract to the policy of express law, but not expressly prohibited or against public policy, or shall for any reason whatsoever be held invalid, then such covenants, agreements or provisions shall be null and void and shall be deemed separable from the remaining covenants, agreements or provisions and shall in no way effect the validity of the other provisions hereof., That all Sections or parts of Sections of any Resolutions, Agreements or actions of the Board of Supervisors in conflict are hereby repealed to the extent of such conflict.

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

PASSED AND ADOPTED by the Board of Supervisors of the Currents Community Development District, Collier County, Florida, this 9th day of April 2024.

ATTEST:

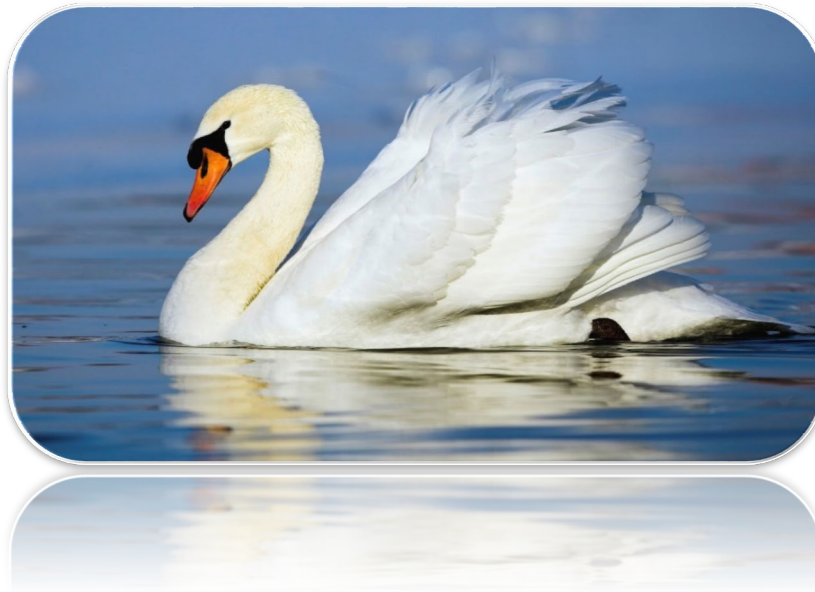
**CURRENTS COMMUNITY DEVELOPMENT
DISTRICT**

James P. Ward, District Secretary

Charles Cook, Chairperson

Exhibit A: Fiscal Year 2025 Proposed Budget

CURRENTS COMMUNITY DEVELOPMENT DISTRICT



PROPOSED BUDGET

FISCAL YEAR 2025

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37 STREET, FT. LAUDERDALE, FL. 33308

T: 954-658-4900 E: JimWard@JPWardAssociates.com

**Currents Community Development District
General Fund - Budget
Fiscal Year 2025**

Description	FY 2024 Adopted Budget	Actual at 02/16/2024	Anticipated at 09/30/2024	FY 2025 Budget	Description of Line Item
Revenues and Other Sources					
Carryforward	\$ -	\$ -	\$ -	\$ -	Cash to Fund Fiscal Year Operations
Interest Income - General Account	\$ -	\$ -	\$ -	\$ -	
Assessment Revenue					
Assessments - On-Roll	\$ 57,006	\$ 52,567	\$ 57,006	\$ 378,755	Assessments on the tax bill from property owners
Assessments - Off-Roll	\$ 118,384	\$ 59,192	\$ 118,384		Assessments billed directly to Developer
Contributions - Private Sources					
Taylor Morrison	\$ -	\$ -	\$ 1,000	\$ -	
Total Revenue & Other Sources	\$ 175,390	\$ 111,759	\$ 176,390	\$ 378,755	
Appropriations					
Legislative					
Board of Supervisor's Fees	\$ -	\$ -	\$ -	\$ -	Statutory Required Fees (Waived by Board)
Board of Supervisor's - FICA	\$ -	\$ -	\$ -	\$ -	Fical (if applicable)
Executive					
Professional - Management	\$ 42,000	\$ 17,500	\$ 42,000	\$ 44,000	District Manager
Financial and Administrative					
Audit Services	\$ 4,300	\$ 4,300	\$ 4,300	\$ 4,400	Statutory required audit Yearly
Accounting Services	\$ 27,000	\$ 11,250	\$ 27,000	\$ 38,000	Accounting
Assessment Roll Preparation	\$ 17,000	\$ 7,083	\$ 17,000	\$ 34,000	Assessment Roll Preparation
Arbitrage Rebate Fees	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	IRS Required Calculation to insure interest on bond funds does not exceed interest paid on bonds.
Other Contractual Services					
Recording and Transcription	\$ -	\$ -	\$ -	\$ -	Transcription of Board Meetings
Legal Advertising	\$ 1,500	\$ -	\$ 600	\$ 1,500	Statutory Required Legal Advertising
Trustee Services	\$ 8,250	\$ -	\$ 8,250	\$ 16,750	Trust Fees for Bonds
Dissemination Agent Services	\$ 5,000	\$ 2,333	\$ 5,000	\$ 5,000	Required SEC Reporting for Bonds
Property Appraiser Fees	\$ 200	\$ 462	\$ 462	\$ 750	Fees to place assessments on Tax Bills
Bank Service Fees	\$ 300	\$ 136	\$ 544	\$ 350	Bank Fees - Governmental Accounts
Travel and Per Diem					
	\$ -	\$ -	\$ -	\$ -	
Communications and Freight Services					
Telephone	\$ -	\$ -	\$ -	\$ -	Not Applicable
Postage, Freight & Messenger	\$ 125	\$ 30	\$ 60	\$ 60	Agenda Mailings and other Misc. Mailings
Rentals and Leases					
Miscellaneous Equipment	\$ -	\$ -	\$ -	\$ -	
Computer Services (Web Site)	\$ 1,500	\$ -	\$ 1,500	\$ 1,600	Statutory Maintenance of District Web site
Insurance					
	\$ 6,000	\$ 6,076	\$ 6,076	\$ 7,000	General Liability and D&O Liability Insurance
Subscriptions and Memberships					
	\$ 175	\$ 175	\$ 175	\$ 175	Department of Economic Opportunity Fee
Printing and Binding					
	\$ 50	\$ -	\$ -	\$ 50	Agenda books and copies
Office Supplies					
	\$ -	\$ -	\$ -	\$ -	
Legal Services					
General Counsel	\$ 4,000	\$ 5,888	\$ 7,000	\$ 7,000	District Attorney
Boundary Contraction	\$ -	\$ 648	\$ 1,000	\$ -	
Other General Government Services					
Engineering Services	\$ 1,000	\$ -	\$ -	\$ 5,000	District Engineer
Contingencies	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	
Stormwater Manatement Services					
Professional - Management	\$ 6,000	\$ 2,000	\$ 6,000	\$ 12,000	Asset Manager
Field Operations					
Mitigation Monitoring	\$ -	\$ -	\$ -	\$ -	
Utility Services					
Electric	\$ -	\$ -	\$ -	\$ -	
Repairs & Maintenance					
Lake System					
Aquatic Week Control	\$ 46,000	\$ 13,981	\$ 46,000	\$ 68,400	Periodic spraying of lakes (Entire WM system added) 4 times/month
Lake Bank Maintenance	\$ -	\$ -	\$ -	\$ 5,000	Lake Bank Maintenance for erosion control
Water Quality Reporting/Testing	\$ -	\$ -	\$ -	\$ 15,000	Water Quality Reports for Regulatory Agencies
Littoral Shelf - Invasive Plant Control/Monitorng	\$ -	\$ -	\$ -	\$ 7,500	Periodic control of Invasives, Maintenance of Littorals
Control Structures, Catch basins & Outfalls	\$ -	\$ -	\$ -	\$ 5,000	Periodic Maintenance of Water Control Structures
Slope Survey Monitoring	\$ -	\$ -	\$ -	\$ -	Periodic Surveys of Lake Banks
Preserve Services					
Repairs & Maintenance	\$ -	\$ -	\$ -	\$ 15,000	Four (4) times/year
Monitoring	\$ -	\$ -	\$ -	\$ 15,000	Quarterly Permit Monitoring
Capital Outlay					
Aeration Systems	\$ -	\$ -	\$ -	\$ -	N/A
Littoral Shelf Plantings	\$ -	\$ -	\$ -	\$ -	Additional Littoral Shelf Plantings
Erosion Restoration	\$ -	\$ -	\$ -	\$ -	Major Capital Restoration
Contingencies	\$ -	\$ -	\$ -	\$ 13,090	10%

**Currents Community Development District
General Fund - Budget
Fiscal Year 2025**

Description	FY 2024 Adopted Budget	Actual at 02/16/2024	Anticipated at 09/30/2024	FY 2025 Budget	Description of Line Item
Contingencies - OVERALL	\$ -	\$ -	\$ -	\$ -	
Landscaping					
Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	N/A
Reserves					
Extraordinary Capital/Operations	\$ -	\$ -	\$ -	\$ 50,000	Long Term Capital Planning 1001 - create a stable/equitable funding plan to offset deterioration resulting in sufficient funds for major common area expenditures and to create a stable fund for Hurricane Cleanup/Restoration.
Other Fees and Charges					
Discounts/Collection Fees	\$ 3,990	\$ -	\$ 3,990	\$ 6,130	Discounts to pay on-roll assessments early and other Fees by Collector and/or Appraiser
Total Appropriations	\$ 175,390	\$ 71,862	\$ 177,957	\$ 378,755	
Fund Balances:					
Change from Current Year Operations	\$ -	\$ 39,897	\$ (1,567)	\$ 70,774	Cash Over (short) at Fiscal Year End & Anticipated FYE Balance
Fund Balance - Beginning					
Extraordinary Capital/Operations	\$ 28,494		\$ 28,494	\$ 50,000	Long Term Capital Planning - Balance of Funds
1st Three (3) Months Operations	\$ 43,848		\$ 43,848	\$ 69,438	Required to meet Cash Needs until Assessments Rec'd.
Total Fund Balance	\$ 72,341		\$ 70,774	\$ 119,438	Total Cash

Assessment Rate - PHASE I

Product Type	EAU Factor	Estimated Units - Entire District	FY 2024	FY 2025	TOTAL REVENUE
Single Family 30' - 39'	0.65	176	\$ 119.39	\$ 260.16	\$45,788.42
Single Family 50' - 59'	0.85	302	\$ 156.13	\$ 340.21	\$102,743.78
Single Family 60' - 69'	1.00	309	\$ 183.68	\$ 400.25	\$123,676.77
Single Family 70' - 79'	1.10	89	\$ 202.05	\$ 440.27	\$39,184.32
Multi-Family	0.45	374	\$ 82.66	\$ 180.11	\$67,361.82
Totals:		1250			\$378,755.12

Currents Community Development District
General Fund - Budget Vs Actual
Fiscal Years 2019 -2024

Description	FY 2022		FY 2023		FY 2024		
	Total Annual Budget- Approved	Actual - FYE 9/30/2022	Total Annual Budget- Approved	Actual - FYE 9/30/2023	Total Annual Budget- Approved	Actual - through 2/16/2024	Projected through FYE 9/30/2024
Revenue and Other Sources							
Carryforward		\$ -		\$ -		\$ -	
Interest							
Interest - General Checking		\$ -		\$ -		\$ -	
Special Assessment Revenue							
Special Assessments - On-Roll	\$ 36,534	\$ 34,588	\$ 48,791	\$ 46,581	\$ 57,006	\$ 52,567	\$ 57,006
Special Assessments - Off-Roll	\$ 134,679	\$ 134,679	\$ 122,899	\$ 122,899	\$ 118,384	\$ 59,192	\$ 118,384
Developer Contribution		\$ -		\$ 9,713		\$ -	\$ 1,000
Intragovernmental Transfer In		\$ -		\$ -		\$ -	\$ -
Total Revenue and Other Sources:	\$ 171,213	\$ 169,267	\$ 171,690	\$ 179,192	\$ 175,390	\$ 111,759	\$ 176,390
Expenditures and Other Uses							
Legislative							
Board of Supervisor's - Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Board of Supervisor's - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Executive							
Professional Management	\$ 40,000	\$ 40,000	\$ 41,000	\$ 41,000	\$ 42,000	\$ 17,500	\$ 42,000
Financial and Administrative							
Audit Services	\$ 4,500	\$ 4,100	\$ 4,200	\$ 4,200	\$ 4,300	\$ 4,300	\$ 4,300
Accounting Services	\$ 16,000	\$ 24,000	\$ 25,500	\$ 25,500	\$ 27,000	\$ 11,250	\$ 27,000
Assessment Roll Services	\$ 8,000	\$ 15,000	\$ 16,000	\$ 16,000	\$ 17,000	\$ 7,083	\$ 17,000
Arbitrage Rebate Services	\$ 500	\$ 1,500	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
Other Contractual Services							
Legal Advertising	\$ 2,000	\$ 6,957	\$ 1,500	\$ 3,419	\$ 1,500	\$ -	\$ 1,500
Trustee Services	\$ 8,250	\$ 6,997	\$ 8,250	\$ 6,997	\$ 8,250	\$ -	\$ 8,250
Dissemination Agent Services	\$ 500	\$ 2,500	\$ 5,000	\$ 7,000	\$ 5,000	\$ 2,333	\$ 5,000
Property Appraiser Fees	\$ -	\$ 546	\$ 600	\$ 302	\$ 200	\$ 462	\$ 462
Bank Service Fees	\$ 400	\$ 139	\$ 350	\$ 350	\$ 300	\$ 136	\$ 544
Communications & Freight Services							
Postage, Freight & Messenger	\$ 500	\$ 246	\$ 200	\$ 228	\$ 125	\$ 30	\$ 60
Rentals and Leases							
Miscellaneous Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Computer Services (Web Site)	\$ 1,500	\$ -	\$ 1,500	\$ 600	\$ 1,500	\$ -	\$ 600
Insurance							
Printing & Binding	\$ 5,500	\$ 5,435	\$ 5,700	\$ 5,842	\$ 6,000	\$ 6,076	\$ 6,076
Subscription & Memberships	\$ 330	\$ 194	\$ 300	\$ -	\$ 50	\$ -	\$ -
Legal Services	\$ 175	\$ 175	\$ 175	\$ 175	\$ 175	\$ 175	\$ 175
Legal - General Counsel	\$ 10,000	\$ 2,774	\$ 4,000	\$ 6,865	\$ 4,000	\$ 5,888	\$ 7,000
Legal - Series 2019 Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Legal - Series 2020A Bonds	\$ -	\$ 1,218	\$ -	\$ 6,051	\$ -	\$ -	\$ -

Currents Community Development District
General Fund - Budget Vs Actual
Fiscal Years 2019 -2024

Description	FY 2022		FY 2023		FY 2024		
	Total Annual Budget- Approved	Actual - FYE 9/30/2022	Total Annual Budget- Approved	Actual - FYE 9/30/2023	Total Annual Budget- Approved	Actual - through 2/16/2024	Projected through FYE 9/30/2024
Legal - Series 2020B Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Legal - Land Exchange	\$ -	\$ -	\$ -	\$ 7,885	\$ -	\$ -	\$ -
Legal - Boundary Contraction	\$ -	\$ -	\$ -	\$ 6,556	\$ -	\$ 648	\$ 1,000
Other General Government Services							
Engineering Services	\$ 5,000	\$ 18,000	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ -
Contingencies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Current Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Stormwater Management Services							
Professional - Management	\$ 6,000	\$ 5,500	\$ 6,000	\$ 5,500	\$ 6,000	\$ 2,000	\$ 6,000
Field Operations		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mitigation Monitoring	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utility Services							
Electric	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Repairs & Maintenance							
Lake System							
Aquatic Weed Control	\$ 50,000	\$ 18,140	\$ 46,000	\$ 18,605	\$ 46,000	\$ 13,981	\$ 46,000
Lake Bank Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Slope Survey Monitoring	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water Quality Reporting/Testing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Preserve Services							
Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay							
Aeration Systems	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Littoral Shelf Plantings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Erosion Restoration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingencies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingencies - OVERALL	\$ 9,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Landscaping							
Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves							
Operational Reserve (Future Years)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Fees and Charges							
Discounts/Collection Fees	\$ 2,558	\$ -	\$ 3,415	\$ -	\$ 3,990	\$ -	\$ 3,990
Sub-Total:	\$ 171,213	\$ 153,418	\$ 171,690	\$ 164,074	\$ 175,390	\$ 71,862	\$ 177,957
Total Expenditures and Other Uses:	\$ 171,213	\$ 153,418	\$ 171,690	\$ 164,074	\$ 175,390	\$ 71,862	\$ 177,957
Net Increase/ (Decrease)	\$ -	\$ 15,848	\$ -	\$ 15,119	\$ -	\$ 39,897	\$ (1,567)

**Currents Community Development District
Debt Service Fund - Series 2020 A-1 Bonds - Budget
Fiscal Year 2025**

Description	FY 2024 Adopted Budget	Actual at 02/16/2024	Anticipated at 09/30/2024	FY 2025 Budget
Revenues and Other Sources				
Carryforward (Capitalized Interest to 11/01/2021)	\$ -	\$ -	\$ -	\$ -
Interest Income				
Revenue Account	\$ -	\$ 3,751	\$ 9,000	\$ 8,000
Reserve Account	\$ -	\$ 5,829	\$ 14,000	\$ 12,500
Interest Account	\$ -	\$ -	\$ -	\$ -
Prepayment Account	\$ -	\$ -	\$ -	\$ -
Capitalized Interest Account	\$ -	\$ -	\$ -	\$ -
Special Assessment Revenue				
Special Assessment - On-Roll	\$ 701,123	\$ 649,266	\$ 701,123	\$ 701,123
Special Assessment - Off-Roll	\$ -	\$ -	\$ -	\$ -
Special Assessment - Prepayment	\$ -	\$ -	\$ -	\$ -
Debt Proceeds				
Series 2019 Issuance Proceeds	\$ -	\$ -	\$ -	\$ -
Total Revenue & Other Sources	\$ 701,123	\$ 658,846	\$ 724,123	\$ 721,623
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory	\$ 225,000	\$ -	\$ 225,000	\$ 235,000
Principal Debt Service - Early Redemptions	\$ -	\$ -	\$ -	\$ -
Interest Expense	\$ 429,950	\$ 214,975	\$ 429,950	\$ 423,200
Other Fees and Charges				
Fees/Discounts for Early Payment	\$ 45,867	\$ -	\$ 45,867	\$ 45,867
Total Expenditures and Other Uses	\$ 700,817	\$ 214,975	\$ 700,817	\$ 704,067
Net Increase/(Decrease) in Fund Balance	\$ -	\$ 443,871	\$ 23,306	\$ 17,556
Fund Balance - Beginning	\$ 571,200	\$ 571,200	\$ 571,200	\$ 594,506
Fund Balance - Ending	\$ -	\$ 1,015,071	\$ 594,506	\$ 612,063

Restricted Fund Balance:

Reserve Account Requirement	\$ 327,600
Restricted for November 1, 2025	
Principal Due	\$ -
Interest Due	\$ 208,075
Total - Restricted Fund Balance:	\$ 535,675

Product Type	Number of Units	FY 2024 Rate	FY 2025 Rate
Single Family 30' - 39'	82	\$ 529.45	\$ 529.45
Single Family 50' - 59'	93	\$ 1,640.65	\$ 1,640.65
Single Family 60' - 69'	121	\$ 1,930.18	\$ 1,930.18
Single Family 70' - 79'	69	\$ 2,123.20	\$ 2,123.20
Multi-Family	144	\$ 868.58	\$ 868.58
Total:	509		

**Currents Community Development District
Debt Service Fund - Series 2020 A-1 Bonds - Budget**

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service (Calendar)	Par Debt Outstanding
Par Amount Issued:		\$ 11,460,000	Varies			
11/1/2020				\$ 81,216.67		
5/1/2021	\$ -		3.000%	\$ 221,500.00	\$ 302,716.67	\$ 11,460,000
11/1/2021				\$ 221,500.00		
5/1/2022	\$ 215,000		3.000%	\$ 221,500.00	\$ 658,000.00	\$ 11,245,000
11/1/2022				\$ 218,275.00		
5/1/2023	\$ 220,000		3.000%	\$ 218,275.00	\$ 656,550.00	\$ 11,025,000
11/1/2023				\$ 214,975.00		
5/1/2024	\$ 225,000		3.000%	\$ 214,975.00	\$ 654,950.00	\$ 10,800,000
11/1/2024				\$ 211,600.00		
5/1/2025	\$ 235,000		3.500%	\$ 211,600.00	\$ 658,200.00	\$ 10,565,000
11/1/2025				\$ 208,075.00		
5/1/2026	\$ 240,000		3.500%	\$ 208,075.00	\$ 656,150.00	\$ 10,325,000
11/1/2026				\$ 203,875.00		
5/1/2027	\$ 250,000		3.500%	\$ 203,875.00	\$ 657,750.00	\$ 10,075,000
11/1/2027				\$ 199,500.00		
5/1/2028	\$ 260,000		3.500%	\$ 199,500.00	\$ 659,000.00	\$ 9,815,000
11/1/2028				\$ 194,950.00		
5/1/2029	\$ 265,000		3.500%	\$ 194,950.00	\$ 654,900.00	\$ 9,550,000
11/1/2029				\$ 190,312.50		
5/1/2030	\$ 275,000		4.000%	\$ 190,312.50	\$ 655,625.00	\$ 9,275,000
11/1/2030				\$ 185,500.00		
5/1/2031	\$ 290,000		4.000%	\$ 185,500.00	\$ 661,000.00	\$ 8,985,000
11/1/2031				\$ 179,700.00		
5/1/2032	\$ 300,000		4.000%	\$ 179,700.00	\$ 659,400.00	\$ 8,685,000
11/1/2032				\$ 173,700.00		
5/1/2033	\$ 310,000		4.000%	\$ 173,700.00	\$ 657,400.00	\$ 8,375,000
11/1/2033				\$ 167,500.00		
5/1/2034	\$ 325,000		4.000%	\$ 167,500.00	\$ 660,000.00	\$ 8,050,000
11/1/2034				\$ 161,000.00		
5/1/2035	\$ 335,000		4.000%	\$ 161,000.00	\$ 657,000.00	\$ 7,715,000
11/1/2035				\$ 154,300.00		
5/1/2036	\$ 350,000		4.000%	\$ 154,300.00	\$ 658,600.00	\$ 7,365,000
11/1/2036				\$ 147,300.00		
5/1/2037	\$ 365,000		4.000%	\$ 147,300.00	\$ 659,600.00	\$ 7,000,000
11/1/2037				\$ 140,000.00		
5/1/2038	\$ 380,000		4.000%	\$ 140,000.00	\$ 660,000.00	\$ 6,620,000
11/1/2038				\$ 132,400.00		
5/1/2039	\$ 395,000		4.000%	\$ 132,400.00	\$ 659,800.00	\$ 6,225,000
11/1/2039				\$ 124,500.00		
5/1/2040	\$ 410,000		4.000%	\$ 124,500.00	\$ 659,000.00	\$ 5,815,000
11/1/2040				\$ 116,300.00		
5/1/2041	\$ 430,000		4.000%	\$ 116,300.00	\$ 662,600.00	\$ 5,385,000
11/1/2041				\$ 107,700.00		
5/1/2042	\$ 445,000		4.000%	\$ 107,700.00	\$ 660,400.00	\$ 4,940,000
11/1/2042				\$ 98,800.00		
5/1/2043	\$ 465,000		4.000%	\$ 98,800.00	\$ 662,600.00	\$ 4,475,000
11/1/2043				\$ 89,500.00		
5/1/2044	\$ 485,000		4.000%	\$ 89,500.00	\$ 664,000.00	\$ 3,990,000
11/1/2044				\$ 79,800.00		
5/1/2045	\$ 505,000		4.000%	\$ 79,800.00	\$ 664,600.00	\$ 3,485,000
11/1/2045				\$ 69,700.00		

**Currents Community Development District
Debt Service Fund - Series 2020 A-1 Bonds - Budget**

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service (Calendar)	Par Debt Outstanding
5/1/2046		\$ 525,000	4.000%	\$ 69,700.00	\$ 664,400.00	\$ 2,960,000
11/1/2046				\$ 59,200.00		
5/1/2047		\$ 545,000	4.000%	\$ 59,200.00	\$ 663,400.00	\$ 2,415,000
11/1/2047				\$ 48,300.00		
5/1/2048		\$ 570,000	4.000%	\$ 48,300.00	\$ 666,600.00	\$ 1,845,000
11/1/2048				\$ 36,900.00		
5/1/2049		\$ 590,000	4.000%	\$ 36,900.00	\$ 663,800.00	\$ 1,255,000
11/1/2049				\$ 25,100.00		
5/1/2050		\$ 615,000	4.000%	\$ 25,100.00	\$ 665,200.00	\$ 640,000
11/1/2050				\$ 12,800.00		
5/1/2051		\$ 640,000	4.000%	\$ 12,800.00	\$ 665,600.00	\$ -

**Currents Community Development District
Debt Service Fund - Series 2020 A-2 Bonds - Budget
Fiscal Year 2025**

Description	FY 2024 Adopted Budget	Actual at 02/16/2024	Anticipated at 09/30/2024	FY 2025 Budget
Revenues and Other Sources				
Carryforward	\$ -	\$ -	\$ -	\$ -
Interest Income				
Revenue Account	\$ -	\$ 660	\$ 1,600	\$ 1,400
Reserve Account	\$ -	\$ 8,682	\$ 20,000	\$ 18,000
Interest Account	\$ -	\$ -	\$ -	\$ -
Prepayment Account	\$ -	\$ 3,412	\$ 8,000	\$ 7,000
Capitalized Interest Account	\$ -	\$ -	\$ -	\$ -
Special Assessment Revenue				
Special Assessment - On-Roll		\$ -	\$ -	\$ -
Special Assessment - Off-Roll	\$ 606,475	\$ 239,867	\$ 606,475	\$ 470,688
Special Assessment - Prepayment	\$ -	\$ 10,422	\$ 540,000	\$ -
Debt Proceeds				
Series 2020 Issuance Proceeds	\$ -	\$ -	\$ -	\$ -
Total Revenue & Other Sources	\$ 606,475	\$ 263,042	\$ 1,176,075	\$ 497,088
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory	\$ -	\$ -	\$ -	\$ -
Principal Debt Service - Early Redemptions	\$ -	\$ 375,000	\$ 540,000	\$ -
Interest Expense	\$ 606,475	\$ 243,950	\$ 479,294	\$ 470,688
Other Fees and Charges				
Discounts for Early Payment	\$ -	\$ -	\$ -	\$ -
Total Expenditures and Other Uses	\$ 606,475	\$ 618,950	\$ 1,019,294	\$ 470,688
Net Increase/(Decrease) in Fund Balance	\$ -	\$ (355,908)	\$ 156,781	\$ 26,400
Fund Balance - Beginning	\$ 868,206	\$ 868,206	\$ 868,206	\$ 1,024,987
Fund Balance - Ending	\$ 868,206	\$ 512,298	\$ 1,024,987	\$ 1,051,387

Restricted Fund Balance:

Reserve Account Requirement	\$ 470,688
Restricted for November 1, 2025	N/A
Total - Restricted Fund Balance:	\$ 470,688

Product Type	Number of Units	FY 2024 Rate	FY 2025 Rate
Single Family 30' - 39'	170	\$ 473.95	\$ 473.95
Single Family 50' - 59'	299	\$ 619.78	\$ 619.78
Single Family 60' - 69'	245	\$ 729.14	\$ 729.14
Single Family 70' - 79'	160	\$ 802.06	\$ 802.06
Multi-Family	376	\$ 328.12	\$ 328.12
Total:	1,250		

Note:

The 2020B Bonds are interest only Bonds - and being prepaid as lots are sold. The annual debt service will change as the Bonds are re-amortized quarterly from prepayments. As such, the amount due in Fiscal Year 2024 will be the interest expense due after each amortization, paid on November 1st, February 1st and May 1st.

**Currents Community Development District
Debt Service Fund - Series 2020 A-2 Bonds - Budget**

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service (Calendar)
Par Amount Issued:		\$ 15,310,000	4.250%		
11/1/2020				\$ 119,290.42	
5/1/2021				\$ 325,337.50	\$ 444,627.92
11/1/2021				\$ 325,337.50	
5/1/2022				\$ 303,237.50	\$ 628,575.00
11/1/2022				\$ 303,237.50	
5/1/2023	<u>Schedule Updated as of 02/02/2023</u>			\$ 261,481.25	\$ 564,718.75
11/1/2023				\$ 243,950.00	
5/1/2024	<u>Schedule Updated as of 02/02/2024</u>			\$ 235,343.75	\$ 479,293.75
11/1/2024				\$ 235,343.75	
5/1/2025				\$ 235,343.75	\$ 470,687.50
11/1/2025				\$ 235,343.75	
5/1/2026				\$ 235,343.75	\$ 470,687.50
11/1/2026				\$ 235,343.75	
5/1/2027				\$ 235,343.75	\$ 470,687.50
11/1/2027				\$ 235,343.75	
5/1/2028				\$ 235,343.75	\$ 470,687.50
11/1/2028				\$ 235,343.75	
5/1/2029				\$ 235,343.75	\$ 470,687.50
11/1/2029				\$ 235,343.75	
5/1/2030				\$ 235,343.75	\$ 470,687.50
11/1/2030				\$ 235,343.75	
5/1/2031				\$ 235,343.75	\$ 470,687.50
11/1/2031				\$ 235,343.75	
5/1/2032				\$ 235,343.75	\$ 470,687.50
11/1/2032				\$ 235,343.75	
5/1/2033				\$ 235,343.75	\$ 470,687.50
11/1/2033				\$ 235,343.75	
5/1/2034				\$ 235,343.75	\$ 470,687.50
11/1/2034				\$ 235,343.75	
5/1/2035				\$ 235,343.75	\$ 470,687.50
11/1/2035				\$ 235,343.75	
5/1/2036				\$ 235,343.75	\$ 470,687.50
11/1/2036				\$ 235,343.75	
5/1/2037				\$ 235,343.75	\$ 470,687.50
11/1/2037				\$ 235,343.75	
5/1/2038				\$ 235,343.75	\$ 470,687.50
11/1/2038				\$ 235,343.75	
5/1/2039				\$ 235,343.75	\$ 470,687.50
11/1/2039				\$ 235,343.75	
5/1/2040				\$ 235,343.75	\$ 470,687.50
11/1/2040				\$ 235,343.75	
5/1/2041				\$ 235,343.75	\$ 470,687.50
11/1/2041		\$ 11,075,000	4.250%	\$ 235,343.75	

Note

1 -Par Outstanding - as of February 02, 2024

**Currents Community Development District
Debt Service Fund - Series 2020 A-2 Bonds - Budget**

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service (Calendar)
<p>2 - Schedule updated as of February 02, 2024 - to the extent there are additional prepayments after February 02, 2024 the District will prepare revised amortization schedules, and off-roll assessments will be reduced based on revised interents due bondholders.</p>					

RESOLUTION 2024-8

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

RECITALS

WHEREAS, Currents 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 Collier 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 members; and

WHEREAS, the District is statutorily required to hold a meeting of the landowners of the District for the purpose of electing Board 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 CURRENTS 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	Charles Cook	2024
2	Rob Summers	2026
3	Jarret English	2024
4	Vacant	2024
5	Tanya Holden	2026

This year, Seat 1, currently held by Charles Cook, Seat 3, currently held by Jarret English and Seat 4, currently Vacant are subject to election by landowners in November 2024. The two (2) candidates who receive the highest number of votes shall be elected for a term of four (4) years. The candidate receiving the next highest number of votes shall be elected for a term of two (2) years. The term of office for each successful candidate shall commence upon election.

2. **LANDOWNER'S 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 12th day of November 2024, at 3:30 p.m. and located at the offices of Coleman, Yovanovich & Koester, 4001 Tamiami Trail North, Suite 300, Naples, Florida 34103.

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*.

RESOLUTION 2024-8

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

4. **FORMS.** Pursuant to Section 190.006(2)(b), *Florida Statutes*, the landowners' meeting and election have been announced by the Board at its April 9, 2024, meeting. A sample notice of landowners' meeting and election, proxy, ballot form and instructions were presented at such meeting and are attached hereto as **Exhibit A**. Such documents are available for review and copying during normal business hours at the District's Local Records Office, located at the office of the District Manager, c/o JPWard and Associates, LLC, 2301 NE 37th Street, Fort Lauderdale, Florida 33308, Phone 954-658-4900, E-Mail: JimWard@JPWardAssociates.com.

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 April 2024.

ATTEST:

CURRENTS COMMUNITY
DEVELOPMENT DISTRICT

James Ward, Secretary

Charles Cook, Chairman

EXHIBIT A

NOTICE OF LANDOWNERS' MEETING AND ELECTION AND MEETING OF THE BOARD OF SUPERVISORS OF THE CURRENTS COMMUNITY DEVELOPMENT DISTRICT

Notice is hereby given to the public and all landowners within Currents Community Development District ("**District**") the location of which is generally described as comprising approximately 516.31 acres located in Section 13, Township 51 South, Range 26 East and Sections 18 and 19, Township 51 South Range 27 East in Collier 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 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: November 12, 2024
TIME: 3:30 PM
PLACE: Coleman, Yovanovich & Koester, P.A.
4001 Tamiami Trail N., Suite 300
Naples, FL 34103

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 JPWard and Associates, LLC, 2301 NE 37th Street, Fort Lauderdale, Florida 33308, Phone 954-658-4900, E-Mail: JimWard@JPWardAssociates.com ("**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 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 acre, entitling the landowner to one 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 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 48 hours before the hearing. 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 the meeting 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.

James P. Ward
District Manager
Run Date(s): October 20, 2024 & October 27, 2024

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
CURRENTS COMMUNITY DEVELOPMENT DISTRICT
FOR THE ELECTION OF SUPERVISORS**

DATE OF LANDOWNERS' MEETING: **Tuesday, November 12 2024**

TIME: **3:30 P.M.**

LOCATION: **Coleman, Yovanovich & Koester, P.A.
4001 Tamiami Trail N., Suite 300
Naples, FL 34103**

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 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 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 note that a particular parcel of real property is entitled to only one vote for each eligible acre of land or fraction thereof; therefore, two or more people who own real property in common, that is one acre or less, are together entitled to only one 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 candidates receiving the highest number of votes shall be elected for a term of four (4) years. The candidate receiving the next highest number of votes shall be elected for a term of two (2) years. The term of office for each successful candidate shall commence upon election.

A proxy is available upon request. To be valid, each proxy must be signed by one 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

**CURRENTS COMMUNITY DEVELOPMENT DISTRICT
COLLIER COUNTY, FLORIDA
LANDOWNERS' MEETING – NOVEMBER 12 2024**

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 Currents Community Development District to be held at Coleman, Yovanovich & Koester, P.A., 4001 Tamiami Trail N., Suite 300, Naples, FL 34103, on November 12, 2024, at 3:30 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* (2021), a fraction of an acre is 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, 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
CURRENTS COMMUNITY DEVELOPMENT DISTRICT
COLLIER COUNTY, FLORIDA
LANDOWNERS' MEETING - NOVEMBER 12, 2024

For Election (3 Supervisors): The two (2) candidates receiving the highest number of votes will each receive a four (4) year term, and the one (1) candidate receiving the next highest number of votes will receive a two (2) year term, with the term of office for the successful candidates commencing 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 Currents Community Development District and described as follows:

<u>Description</u>	<u>Acreage</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.]

or

Attach Proxy.

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		
3		
4		

Date: _____

Signed: _____

Printed Name: _____

COMMUNITY DEVELOPMENT DISTRICT
LANDSCAPE MAINTENANCE AGREEMENT

THIS COMMUNITY DEVELOPMENT DISTRICT LANDSCAPE MAINTENANCE AGREEMENT (this “**Agreement**”) is entered into as of this _____ day of _____, 2024, by and between **CURRENTS COMMUNITY DEVELOPMENT DISTRICT**, an independent special district established pursuant to Chapter 190, Florida Statutes (the “**District**”), and **ESPLANADE BY THE ISLANDS COMMUNITY ASSOCIATION, INC.**, a Florida not-for-profit corporation (the “**Association**”).

RECITALS:

A. The District is a local unit of special-purpose government established by ordinance adopted by the Board of County Commissions of Collier County, Florida, pursuant to the Uniform Community Development District Act of 1980, Chapter 190, Florida Statutes, as amended (the “**Act**”), and is validly existing under the Constitution and laws of the State of Florida. The District has the authority to exercise powers to finance, fund, plan, establish, acquire, construct or reconstruct, enlarge or extend, equip, operate, and maintain public systems and facilities for roads, water and wastewater facilities, stormwater management, irrigation, landscape, security, and wetland/wildlife mitigation and restoration, among other powers, including all powers necessary, convenient, incidental or proper in connection with any of the powers, duties, or purposes authorized by the Act.

B. The Association is a private not-for-profit corporation formed pursuant to Chapters 617 and 720, Florida Statutes that owns and operates certain community infrastructure and amenity facilities located within the Timber Creek community that is within the boundaries of the District. The membership of the Association is comprised solely of property owners within the District.

C. The District desires to contract with the Association to operate, maintain, repair and replace the landscaping and related improvements owned by the District located in those areas depicted on **Exhibit “A”** (collectively, the “**District Landscape Improvements**”).

D. The Association is responsible for operating, maintaining and repairing certain common areas either contiguous or in close proximity to the areas where the District Landscape Improvements are, or will be located, and the members of the Association are the direct beneficiaries of the District Landscape Improvements. Further, the Association is uniquely positioned and qualified to operate, maintain and repair the District Landscape Improvements.

E. The Association agrees to undertake the responsibility for operating, maintaining, repairing and replacing the District Landscape Improvements all on the terms and conditions set forth herein.

F. The District and the Association agree that having the Association operate, maintain, repair and replace the District Landscape Improvements is in the best interests of the District and the property owners benefitting from the District Landscape Improvements. Specifically, having the Association operate, maintain, repair and replace the District Landscape Improvements will provide for easier administration, potential cost savings, and anticipated efficiencies in such activities.

NOW, THEREFORE, the District and the Association agree as follows:

1. **Recitals.** The above recitals are true and correct and incorporated herein by this reference.

2. **Finding.** The District and the Association expressly agree that having the Association operate, maintain and replace the District Landscape Improvements is in the best interests of the District and the property owners intended to benefit from the District Landscape Improvements.

3. **Operation, Maintenance and Repair.** The Association agrees to be responsible during the term of this Agreement, at the Association's sole cost and expense, for operating, maintaining, repairing, replacing the District Landscape Improvements that may be now or in the future located on the subject property, including any irrigation lines servicing the District Landscape Improvements. The District Landscape Improvements must be kept by the Association in good, neat and attractive condition and repair. All such action by the Association will be performed in compliance with all applicable statutes, ordinances, administrative rules and regulations, permit conditions and the rules, policies, practices and procedures of the District. The Association understands and agrees that the Association will be required to budget for, fund, and complete maintenance, repair, and replacement of the District Landscape Improvements and its component parts. During the term of this Agreement, the Association will have a non-exclusive license to enter upon the applicable property containing the District Landscape Improvements to the extent reasonably necessary to carry out the Association's obligations under this Agreement. Notwithstanding the foregoing, if any property of the District is damaged a result of any activity of the Association pursuant to this Agreement, the Association will be responsible, at the Association's sole cost and expense, to promptly repair any damaged property or landscaping to the extent necessary to restore the property to its condition prior to the damage.

4. **Tropical Storm, Hurricane or Other Casualty Damage.** The parties acknowledge that the Association is acting as a service provider to the District under this Agreement and this Agreement is a means to provide for the services to the community set forth in subsection a. on a resource-efficient basis. The parties recognize that given the nature of landscaping, landscaping generally cannot be insured, but is subject to being damaged or destroyed in a tropical storm, hurricane or other casualty event. The parties desire to confirm that the Association's obligations set forth in subsection a. include the obligation for the Association, at the Association's sole cost and expense, to repair and replace the Landscaping if it is damaged or destroyed as a result of a tropical storm, hurricane or other casualty event.

5. **Representative.** The District shall designate in writing a person to act as the District's representative with respect to the services to be performed under this Agreement. The District's representative shall have the authority to transmit instructions, receive information, interpret and define the District's policies and decisions with respect to materials, equipment, elements, and systems pertinent to the Association's services. The District initially designates the District's Manager or his/her authorized designee to act as the District's representative. The Association agrees to meet with the District's representative, as designated by the District Manager, as is reasonably necessary to evaluate the District Landscape Improvements and discuss conditions, schedules, and items of concern regarding this Agreement.

6. **Modifications to the District Landscape Improvements.** The Association shall have the right to modify or enhance the District Landscape Improvements consistent with the terms of this Agreement; provided, however, that the Association may not make any material modification to the District Landscape Improvements (including, without limitation, removal or replacement with different forms of landscaping) without the prior written consent of the District, which consent may be withheld in the District's sole and exclusive discretion. For clarity, any modifications or enhancements to District Landscape Improvements shall become property of the District.

7. **Inspections by the Association.** The Association shall perform regular on-site inspections of the District Landscape Improvements to determine their condition, confirm proper operation and perform the maintenance and repair of such District Landscape Improvements as outlined in this Agreement. Based

upon such inspections, the Association shall perform such additional maintenance, repair and replacement of the District Landscape Improvements as necessary consistent with the obligations set forth under Section 3. The Association shall make a representative available to provide reporting on the District Landscape Improvements at a regular meeting of the Board of Supervisors upon the request of the District Manager.

8. **Term.** The initial term of this Agreement will commence as of _____, 2024 (“**Commencement Date**”) and will run through September 30, 2025 (“**Initial Term**”), unless terminated prior to that time by either party pursuant to a provision of this Agreement. After the Initial Term, this Agreement will automatically renew for additional one (1) year periods (October 1st through September 30th of the next year) (each, a “**Renewal Term**”) unless terminated by either party as provided for herein. The District may terminate this Agreement for any or no reason upon ninety (90) days’ written notice to the Association. The Association may terminate this Agreement September 30th of a calendar year provided the Association provides the District written notice of termination no later than March 31st of that year. If written notice of termination is provided by the Association after March 31st, then the effective date of termination will be September 30th of the following calendar year.

9. **Independent Contractor.** In all matters relating to this Agreement, the Association shall be acting as an independent contractor. Neither the Association nor employees of the Association, if there are any, are employees of the District under the meaning or application of any Federal or State Unemployment or Insurance Laws or Old Age Laws or otherwise. The Association agrees to assume all liabilities or obligations imposed by any one or more of such laws with respect to employees of the Association, if there are any, in the performance of this Agreement. The Association shall not have any authority to assume or create any obligation, express or implied, on behalf of the District and the Association shall have no authority to represent the District as an agent, employee, or in any other capacity.

10. **Liens and Claims.** The Association shall promptly and properly pay for all contractors retained, labor employed, materials purchased, and equipment hired by it to perform under this Agreement. The Association shall keep the District’s property free from any construction, materialmen’s or mechanic’s liens and claims or notices in respect to such liens and claims or notices in respect to such liens and claims, which arise by reason of the Association’s performance under this Agreement, and the Association shall immediately discharge any such claim or lien.

11. **Insurance.** In addition to the property insurance required in Section 5, the Association shall procure, at the Association’s expense, and maintain at all times during the term of this Agreement, comprehensive general liability insurance, worker’s compensation insurance, automobile liability insurance, and such other coverage as may be necessary or desirable to carry out its duties under this Agreement regarding the District Landscape Improvements in the Improvement Area. The Association shall carry the following minimum levels of insurance:

a. Commercial general liability including contractual liability insurance coverage of \$1,000,000 combined single limit bodily injury and property damage per occurrence, and \$2,000,000 general aggregate.

b. Worker’s compensation insurance coverage insurance shall be in full compliance with Florida statutory requirements.

c. Automobile Liability Insurance for bodily injuries in limits of not less than \$1,000,000 combined single limit bodily injury and for property damage, providing coverage for any accident arising out of or resulting from the operation, maintenance, or use by the Association of any owned, non-owned, or hired automobiles, trailers, or other equipment required to be licensed.

The District, and its officers and supervisors, shall be named as an additional insured on all policies required (excluding worker's compensation). The general liability policy shall provide the District with thirty (30) days' prior written notice of non-renewal or ten (10) days prior written notice for nonpayment of premium. An acceptable certificate of insurance will be provided to the District annually evidencing compliance with the foregoing insurance requirements. Insurance coverage shall be from one or more reputable insurance carriers that are licensed to conduct business in the State of Florida, which carriers shall be reasonably acceptable to the District.

The Association further agrees to require by written contract any contractor or subcontractors hired or engaged by the Association to perform all or part of the Associations' services hereunder to procure and maintain, until the completion of the contractor's or subcontractor's work, insurance of the types and to the limits specified in this Section unless such insurance requirements for the contractor or subcontractor are expressly modified or waived in writing by the District.

12. **Indemnification.** Except to the extent of negligence or intentional misconduct of the District, the Association agrees to indemnify, defend and hold harmless the District and its Board members, officers, agents, staff and employees from any and all liability, claims, actions, suits or demands by any person, corporation or other entity for injuries, death, property damage or harm of any nature, arising out of, or in connection with, the acts or omissions of the Association, or its officers, employees, representatives, contractors, or subcontractors relating to the obligations assumed by the Association hereunder. Obligations under this section shall include the payment of all settlements, judgments, damages, liquidated damages, penalties, forfeitures, back pay awards, court costs, arbitration and/or mediation costs, litigation expenses, fines, penalties, attorneys' fees, and paralegal fees (incurred in court, out of court, mediation, on appeal, or in bankruptcy proceedings) as ordered.

13. **Payment/Funding.** The District shall pay Association the sum of Ten Dollars (\$10.00) per year for the provision of operation, maintenance and repair services pursuant to the terms of this Agreement. The Association shall not be entitled, for any reason, to reimbursement or refund from the District of any funds expended in the performance of the Association's obligations and responsibilities under this Agreement. To the extent of the Association's funding obligations under this Agreement, the Association shall be responsible for staffing, budgeting, financing, billing and collection of fees, service charges, etc., necessary to perform the operation and maintenance responsibilities set forth in this Agreement. The Association shall assess and collect from the membership of the Association for the operation, maintenance and repair costs it is providing hereunder. The Association shall maintain any records for the District Landscape Improvements from its other Association records and have them available for inspection by the District upon request. At the termination of this Agreement for any reason, the Association shall, within thirty (30) days following the termination date, remit and deliver to the District copies of all records and documents relating to and associated with the performance of the Association under this Agreement.

14. **Amendments.** This Agreement may not be changed, modified or terminated, except by an instrument executed by the parties hereto.

15. **Assignment.** This Agreement may not be assigned by the Association or the District without the prior written specific consent of the other party, which consent may be withheld in that party's sole and absolute discretion; provided, however, that the Association may contract with third party contractors to perform the work under this Agreement without the consent of the District.

16. **Notices.** Any notice, demand, consent, authorization, request, approval or other communication that any party is required, or may desire, to give to or make upon the other parties pursuant to this Agreement will be effective and valid only if in writing, signed by the party giving notice and either (i) delivered personally to the other parties; (ii) sent by commercial courier or delivery service; (iii) email,

addressed to the other parties at the addresses set forth below (or to such other place as any party may by notice to the others specify). Notice will be considered given when received, except that if delivery is not accepted, notice will be considered given on the date of such non-acceptance. Notices delivered after 5:00 p.m. (at the place of delivery) or on a non-business day, will be considered received on the next business day. If any time for giving notice would otherwise expire on a non-business day, the notice period will be extended to the next succeeding business day. Saturdays, Sundays, and legal holidays recognized by the United States government will not be regarded as business days. Counsel may deliver notice on behalf of the party represented. Initial addresses for the Parties include:

If to District:

Currents
Community Development District
Attn: James P. Ward, District Manager
JP Ward & Associates, LLC
2301 Northeast 37th Street
Ft. Lauderdale, FL 33308
JimWard@JPWardAssociates.com

With a copy to:

Coleman, Yovanovich & Koester, P.A.
Attn: Gregory L. Urbancic, Esq.
4001 Tamiami Trail North, Suite 300
Naples, Florida 34103
gurbancic@cyklawfirm.com

If to Association:

Esplanade by the Islands
Community Association, Inc.
Attn: _____
28100 Bonita Grande Drive, Suite 102
Bonita Springs, FL 34135
_____@_____

The addressees and addresses for the purpose of this Section may be changed by either party by giving written notice of such change to the other party in the manner provided herein. For the purpose of changing such addresses or addressees only, unless and until such written notice is received, the last addressee and respective address stated herein shall be deemed to continue in effect for all purposes.

17. **Governing Law.** This Agreement is made and shall be governed and construed by the laws of the State of Florida. Any litigation arising out of this Agreement shall be in the State court of appropriate jurisdiction in Collier County, Florida.

18. **Prevailing Party.** In any action or proceeding arising between the parties relating to the terms of this Agreement, the prevailing party shall be entitled to recover its reasonable attorneys' fees, expenses, and all court costs, including fees and costs incurred through any appeal, from the non-prevailing party.

19. **Public Records Law.** In connection with its services to the District, the Association agrees to fully comply with the provisions of Section 119.0701, Florida Statutes pertaining to Florida's Public Records Law. Said compliance will include the Association taking appropriate and necessary steps to

comply with the provisions of Section 119.0701(2)(b), Florida Statutes including, without limitation, the following:

- a. The Association shall keep and maintain public records required by the District to perform the services hereunder.
- b. Upon a request for public records received by the District, the Association shall provide the District with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes or otherwise provided by law.
- c. The Association shall ensure that public records that 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 completion of this Agreement if the Association does not transfer the records to the District.
- d. Upon completion of this Agreement, the Association shall transfer, at no cost, to the District all public records in possession of the Association or keep and maintain public records required by the District to perform the service. If the Association transfers all public records to the District upon completion of this Agreement, the Association shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the Association keeps and maintains public records upon completion of this Agreement, the Association shall meet all applicable requirements for retaining public records. All records stored electronically by the Association must be provided to the District, upon request from the District's custodian of public records, in a format that is compatible with the information technology systems of the District.

Failure of the Association to comply with Section 119.0701, Florida Statutes may subject the Association to penalties under Section 119.10, Florida Statutes. Further, in the event the Association fails to comply with this Section or Section 119.0701, Florida Statutes, the District shall be entitled to any and all remedies at law or in equity. The following statement is required to be included in this Agreement pursuant to Section 119.0701(2), Florida Statutes:

IF THE ASSOCIATION HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE ASSOCIATION'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT JP WARD & ASSOCIATES, INC. C/O JAMES P. WARD: (954) 658-4900; EMAIL: JIMWARD@JPWARDASSOCIATES.COM AND MAILING ADDRESS: 2301 NORTHEAST 37TH STREET, FT. LAUDERDALE, FL 33308.

20. **E-Verify.** The Association shall comply with all applicable requirements of Section 448.095, Florida Statutes. Association shall register with and use the U.S. Department of Homeland Security's E-Verify system to verify the work authorization status of all newly hired employees. If the Association

enters into a contract with a subcontractor relating to the services under this Agreement, the subcontractor must register with and use the E-Verify system and provide the Association with an affidavit stating the subcontractor does not employ, contract with, or subcontract with an unauthorized alien. The Association shall maintain a copy of said affidavit for the duration of the contract with the subcontractor and provide a copy to the District upon request. For purposes of this section, the term “subcontractor” shall have such meaning as provided in Section 448.095(1)(j), Florida Statutes and the term “unauthorized alien” shall have such meaning as provided in Section 448.095(k), Florida Statutes.

If the Association has a good faith belief that a subcontractor with which it is contracting has knowingly violated Section 448.095, Florida Statutes, then the Association shall terminate the contract with such person or entity. Further, if the District has a good faith belief that a subcontractor of the Association knowingly violated Section 448.095, Florida Statutes, but the Association otherwise complied with its obligations hereunder, the District shall promptly notify the Association and upon said notification, the Association shall immediately terminate its contract with the subcontractor.

Notwithstanding anything else in this Agreement to the contrary, the District may immediately terminate this Agreement for cause if there is a good faith belief that the Association knowingly violated the provisions of Section 448.095, Florida Statutes, and any termination thereunder shall in no event be considered a breach of contract by the District.

By entering into this Agreement, the Association represents that no public employer has terminated a contract with the Association under Section 448.095(2)(c), Florida Statutes, within the year immediately preceding the date of this Agreement. The District has materially relied on this representation in entering into this Agreement with the Association.

21. **Counterparts.** This Agreement may be executed in several counterparts or by separate instruments, and all of such counterparts and instruments shall constitute one agreement, binding on all of the parties hereto.

22. **Electronic Signatures.** An electronic signature will be considered an original signature on this Agreement and any related documents or subparts and will have the same force and effect as a written signature unless prohibited by Florida law. Electronic signatures include, but are not limited to, facsimiles, electronic signatures, portable document format (PDF), and any other electronic sound, symbol, or process attached to or logically associated with a record and executed or adopted by a party with the intent to sign the Agreement or any other document related to this Agreement.

23. **Sovereign Immunity.** The Association agrees that nothing contained in this Agreement shall constitute or be construed as a waiver of the District’s limitations on liability set forth in Section 768.28, Florida Statutes, and/or other applicable law, and nothing in this Agreement shall inure to the benefit of any third party for the purpose of allowing any claim which would otherwise be barred under the Doctrine of Sovereign Immunity or by operation of law.

24. **Severability.** In the event any provision of this Agreement is deemed to be unenforceable under applicable law, the remainder of this Agreement shall continue to be enforceable and said provision shall be automatically modified and/or limited so that it is enforceable.

25. **Authorization.** Both parties have the requisite approvals and authority to execute and bind the parties.

{Remainder of page intentionally left blank. Signatures appear on next page.}

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the date set forth below.

DISTRICT:

**CURRENTS COMMUNITY
DEVELOPMENT DISTRICT,**
a community development district

ATTEST:

James P. Ward, Secretary

By: _____
Charles Cook, Chair

Date: _____

ASSOCIATION:

**ESPLANADE BY THE ISLANDS
COMMUNITY ASSOCIATION, INC.,**
a Florida not-for-profit corporation

By: _____
Print Name: _____
Title: _____

Date: _____

EXHIBIT "A"
District Landscape Improvements

CURRENTS

COMMUNITY DEVELOPMENT DISTRICT

Monthly Asset Manager's Report
March 2024

Prepared For:
James Ward
District Manager

Prepared By:



Calvin, Giordano & Associates, Inc.

A SAFEbuilt® COMPANY

CGA Project No. 21-4271
April 1, 2024

**CURRENTS
COMMUNITY DEVELOPMENT DISTRICT**

TABLE OF CONTENTS

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I. PURPOSE

The purpose of this report is to provide the District Manager with an update on recent inspection-related activities. We will continue to provide updated monthly inspection reports on the status of ongoing field activities.

II. CURRENT ASSET UPDATES

1. Lake/Preserves Maintenance
2. Corrective Actions

1. *Lake/Preserves Maintenance*

- CDD Staff meet with the developer during the last week of March to perform a walk through for an upcoming turnover of 7 lakes and preserves areas. (Lakes E1-20A, E1-21, E1-22, E1-23, E1-24, E1-15 and E1-10). The CDD staff also discussed with the developer several areas needing erosion repairs and several areas lacking littoral planting. It was determined that the developer will move forward with the replacement of littorals and the repairs of any areas needing to be repaired due to erosion. Exhibits are attached.



Erosion issues on Lake E1.



EROSION

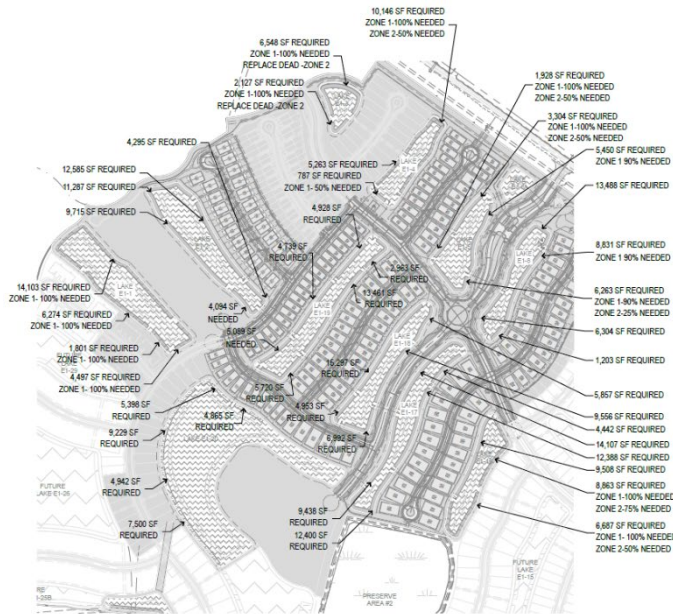
(E) - EROSION ISSUE NEEDS REPAIRED

TYPICAL EROSION ISSUE PHOTO
WASHOUT OR YARD DRAIN EROSION

RVI BETWEEN THE ISLANDS PH.1 • EROSION EXHIBIT
 Collier County
 March 19, 2024
 717x15000
 Taylor Morrison

Scale: 1" = 400'
 North Arrow
 PAGE 1

Erosion Exhibit



LITTORAL ZONE

LITTORALS NEED REPLACED AS SHOWN IN MAP. TYPICAL SPACING 4' SQUARE FEET AT 1 GAL. SEE ZONE SPECIES CHART. NOTE- TO REMOVE ALL INVASIVE SPECIES IN LAKES



RVI BETWEEN THE ISLANDS PH.1 • LITTORAL EXHIBIT
 Collier County
 March 19, 2024
 717x15000
 Taylor Morrison

Scale: 1" = 400'
 North Arrow
 PAGE 1

Littoral Exhibit

2. Corrective Actions

- CDD staff will stay on top of vendor to treat shoreline weeds as contracted.

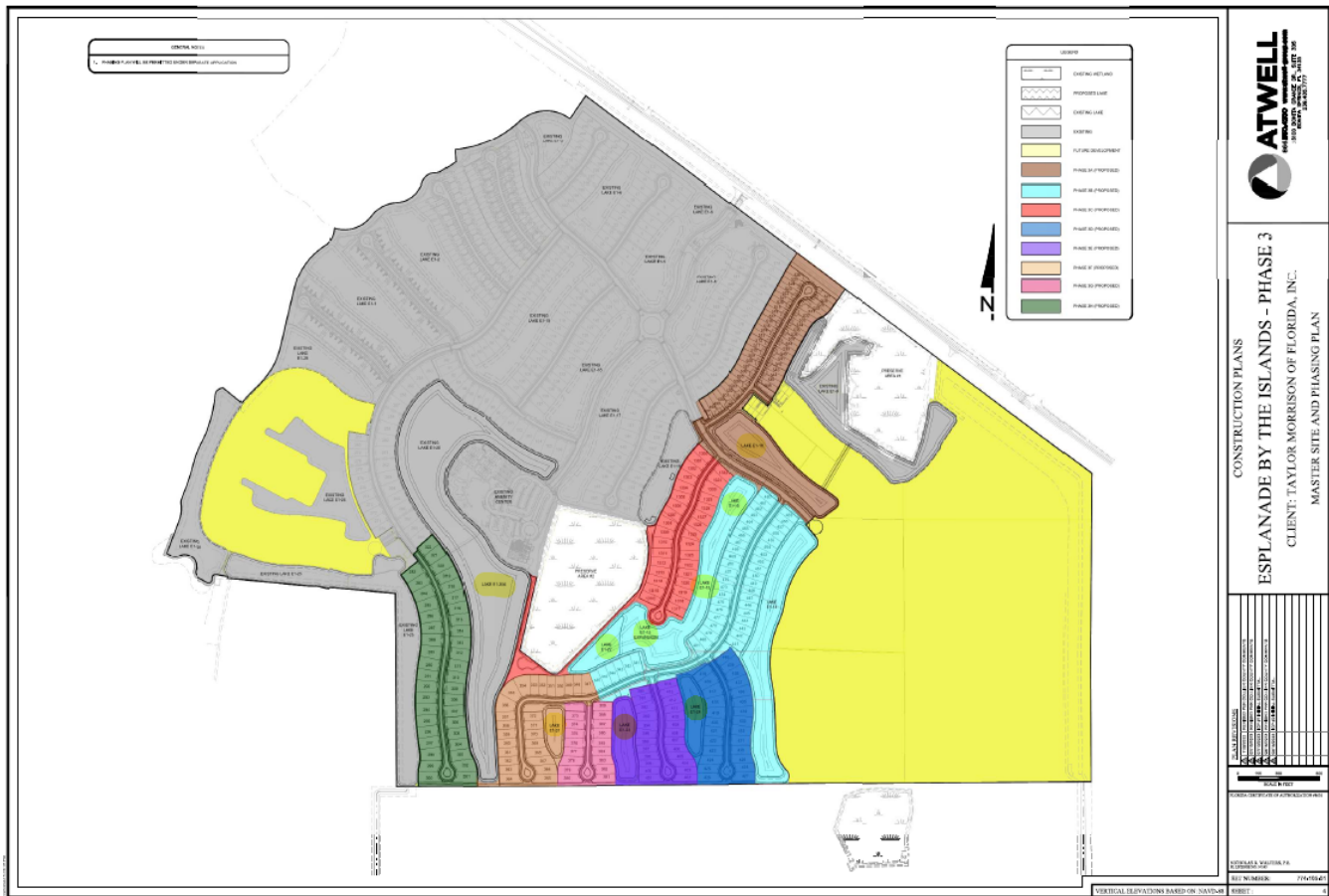


Shoreline weeds lake E20 that need to be treated.



Shoreline weeds lake E1 that need to be treated.

III. LOCATION MAP



Calvin, Giordano & Associates, Inc.
 EXCEPTIONAL SOLUTIONS™
 1800 Eller Drive, Suite 600 · Fort Lauderdale, FL 33316
 (phone) 954.921.7781 · (fax) 954.266.6487
 Certificate of Authorization #514

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1
 2 An act relating to special districts; repealing s.
 3 163.3756, F.S., relating to inactive community
 4 redevelopment agencies; amending s. 163.504, F.S.;
 5 prohibiting the creation of new neighborhood
 6 improvement districts after a date certain; repealing
 7 s. 165.0615 F.S., relating to municipal conversion of
 8 independent special districts upon elector-initiated
 9 and approved referendum; creating s. 189.0312, F.S.;
 10 providing term limits for members of governing bodies
 11 of independent special districts elected by the
 12 qualified electors of the district; providing an
 13 exception; providing construction; creating s.
 14 189.0313, F.S.; providing the method for changing
 15 boundaries of an independent special district;
 16 providing an exception; amending s. 189.062, F.S.;
 17 providing additional criteria for declaring a special
 18 district inactive; requiring certain special districts
 19 to provide notice of a proposed declaration of
 20 inactive status in the county or municipality under
 21 certain circumstances; revising the time period for
 22 filing an objection to a proposed declaration;
 23 authorizing a specific objection; providing that a
 24 district declared inactive may only expend funds as
 25 necessary to service outstanding debt and to comply

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26 with existing bond covenants and contractual
 27 obligations; creating s. 189.0694, F.S.; requiring
 28 special districts to establish performance measures to
 29 assess performance; requiring special districts to
 30 publish an annual report concerning performance
 31 measures; amending s. 189.0695, F.S.; requiring the
 32 Office of Program Policy Analysis and Governmental
 33 Accountability to conduct performance reviews;
 34 repealing s. 190.047, F.S., relating to incorporation
 35 or annexation of a district; amending s. 191.013,
 36 F.S.; requiring independent special fire control
 37 districts to annually report training and
 38 certification information regarding volunteer
 39 firefighters to the Division of State Fire Marshal;
 40 amending s. 388.211, F.S.; providing the boundaries of
 41 a mosquito control district may only be changed by
 42 special act; amending s. 388.221, F.S.; reducing the
 43 maximum millage rate for mosquito control districts;
 44 providing an exception; amending s. 388.271, F.S.;
 45 requiring, instead of authorizing, special districts
 46 to file tentative work plans and work plan budgets at
 47 specified intervals; requiring the Department of
 48 Agriculture and Consumer Services to report to the
 49 Department of Commerce if certain special districts
 50 fail to submit specified information; providing an

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51 effective date.

52

53 Be It Enacted by the Legislature of the State of Florida:

54

55 Section 1. Section 163.3756, Florida Statutes, is
 56 repealed.

57 Section 2. Section 163.504, Florida Statutes, is amended
 58 to read:

59 163.504 Safe neighborhood improvement districts; formation
 60 authorized by ordinance; jurisdictional boundaries; prohibition
 61 on future creation.—

62 (1) The governing body of any municipality or county may
 63 authorize the formation of safe neighborhood improvement
 64 districts through the adoption of a planning ordinance which
 65 specifies that such districts may be created by one or more of
 66 the methods established in ss. 163.506, 163.508, 163.511, and
 67 163.512. No district may overlap the jurisdictional boundaries
 68 of a municipality and the unincorporated area of a county,
 69 except by interlocal agreement.

70 (2) A safe neighborhood improvement district may not be
 71 created on or after July 1, 2024. A safe neighborhood
 72 improvement district in existence before July 1, 2024, may
 73 continue to operate as provided in this part.

74 Section 3. Section 165.0615, Florida Statutes, is
 75 repealed.

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76 Section 4. Section 189.0312, Florida Statutes, is created
77 to read:

78 189.0312 Independent special districts; term of office.-

79 (1) A member elected by the qualified electors of the
80 district to the governing body of an independent special
81 district may not serve for more than 12 consecutive years,
82 unless the district's charter provides for more restrictive
83 terms of office. Service of a term of office that commenced
84 before November 5, 2024, does not count toward the limitation
85 imposed by this subsection.

86 (2) This section does not apply to a community development
87 district established under chapter 190, or an independent
88 special district created pursuant to a special act that provides
89 that any amendment to chapter 190 to grant additional powers
90 constitutes a power of the district.

91 (3) This section does not require an independent special
92 district governed by an appointed governing body to convert to
93 an elected governing body.

94 Section 5. Section 189.0313, Florida Statutes, is created
95 to read:

96 189.0313 Independent special districts; boundaries;
97 exception.-Notwithstanding any special law or general law of
98 local application to the contrary, the boundaries of an
99 independent special district shall only be changed by general
100 law or special act. This section does not apply to a community

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101 development district established pursuant to chapter 190.
 102 Section 6. Subsections (1) and (2) of section 189.062,
 103 Florida Statutes, are amended to read:
 104 189.062 Special procedures for inactive districts.—
 105 (1) The department shall declare inactive any special
 106 district in this state by documenting that:
 107 (a) The special district meets one of the following
 108 criteria:
 109 1. The registered agent of the district, the chair of the
 110 governing body of the district, or the governing body of the
 111 appropriate local general-purpose government notifies the
 112 department in writing that the district has taken no action for
 113 2 or more years;
 114 2. The registered agent of the district, the chair of the
 115 governing body of the district, or the governing body of the
 116 appropriate local general-purpose government notifies the
 117 department in writing that the district has not had a governing
 118 body or a sufficient number of governing body members to
 119 constitute a quorum for 2 or more years;
 120 3. The registered agent of the district, the chair of the
 121 governing body of the district, or the governing body of the
 122 appropriate local general-purpose government fails to respond to
 123 an inquiry by the department within 21 days;
 124 4. The department determines, pursuant to s. 189.067, that
 125 the district has failed to file any of the reports listed in s.

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126 | 189.066;

127 | 5. The district has not had a registered office and agent
128 | on file with the department for 1 or more years; ~~or~~

129 | 6. The governing body of a special district provides
130 | documentation to the department that it has unanimously adopted
131 | a resolution declaring the special district inactive. The
132 | special district is responsible for payment of any expenses
133 | associated with its dissolution;;

134 | 7. The district is an independent special district or a
135 | community redevelopment district created under part III of
136 | chapter 163 that has reported no revenue, no expenditures, and
137 | no debt under s. 189.016(9) or s. 218.32 for at least 5
138 | consecutive fiscal years beginning no earlier than October 1,
139 | 2018. This subparagraph does not apply to a community
140 | development district established under chapter 190 or to any
141 | independent special district operating pursuant to a special act
142 | that provides that any amendment to chapter 190 to grant
143 | additional powers constitutes a power of that district; or

144 | 8. For a mosquito control district created pursuant to
145 | chapter 388, the department has received notice from the
146 | Department of Agriculture and Consumer Services that the
147 | district has failed to file a tentative work plan and tentative
148 | detailed work plan budget as required by s. 388.271.

149 | (b) The department, special district, or local general-
150 | purpose government has published a notice of proposed

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151 declaration of inactive status in a newspaper of general
 152 circulation in the county or municipality in which the territory
 153 of the special district is located and has sent a copy of such
 154 notice by certified mail to the registered agent or chair of the
 155 governing body, if any. If the special district is a dependent
 156 special district with a governing body that is not identical to
 157 the governing body of a single county or a single municipality,
 158 a copy of such notice must also be sent by certified mail to the
 159 governing body of the county or municipality on which the
 160 district is dependent. Such notice must include the name of the
 161 special district, the law under which it was organized and
 162 operating, a general description of the territory included in
 163 the special district, and a statement that any objections must
 164 be filed pursuant to chapter 120 within 30 ~~21~~ days after the
 165 publication date. The objections may include that the special
 166 district has outstanding debt obligations that are not included
 167 in reports required under s. 189.016(9) or s. 218.32.

168 (c) Thirty ~~Twenty-one~~ days have elapsed from the
 169 publication date of the notice of proposed declaration of
 170 inactive status and no administrative appeals were filed.

171 (2) If any special district is declared inactive pursuant
 172 to this section, the district may only expend funds as necessary
 173 to service outstanding debt and to comply with existing bond
 174 covenants and other contractual obligations. The property or
 175 assets of the special district are subject to legal process for

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176 payment of any debts of the district. After the payment of all
 177 the debts of said inactive special district, the remainder of
 178 its property or assets shall escheat to the county or
 179 municipality wherein located. If, however, it shall be
 180 necessary, in order to pay any such debt, to levy any tax or
 181 taxes on the property in the territory or limits of the inactive
 182 special district, the same may be assessed and levied by order
 183 of the local general-purpose government wherein the same is
 184 situated and shall be assessed by the county property appraiser
 185 and collected by the county tax collector.

186 Section 7. Section 189.0694, Florida Statutes, is created
 187 to read:

188 189.0694 Special districts; performance measures and
 189 standards.-

190 (1) Beginning October 1, 2024, or by the end of the first
 191 full fiscal year after its creation, whichever is later, each
 192 special district must establish goals and objectives for each
 193 program and activity undertaken by the district, as well as
 194 performance measures and standards to determine if the
 195 district's goals and objectives are being achieved.

196 (2) By December 1 of each year thereafter, each special
 197 district must publish an annual report on the district's website
 198 describing:

199 (a) The goals and objectives achieved by the district, as
 200 well as the performance measures and standards used by the

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201 district to make this determination.

202 (b) Any goals or objectives the district failed to
 203 achieve.

204 Section 8. Paragraph (c) is added to subsection (3) of
 205 section 189.0695, Florida Statutes, to read:

206 189.0695 Independent special districts; performance
 207 reviews.—

208 (3) The Office of Program Policy Analysis and Government
 209 Accountability must conduct a performance review of all
 210 independent special districts within the classifications
 211 described in paragraphs (a), ~~and~~ (b), and (c) and may contract
 212 as needed to complete the requirements of this subsection. The
 213 Office of Program Policy Analysis and Government Accountability
 214 shall submit the final report of the performance review to the
 215 President of the Senate and the Speaker of the House of
 216 Representatives as follows:

217 (c) For all safe neighborhood improvement districts as
 218 defined in s. 163.503(1), no later than September 30, 2025.

219 Section 9. Section 190.047, Florida Statutes, is repealed.

220 Section 10. Subsection (3) is added to section 191.013,
 221 Florida Statutes, to read:

222 191.013 Intergovernmental coordination.—

223 (3) By October 1 of each year, each independent special
 224 fire control district shall report to the Division of State Fire
 225 Marshal regarding whether each of the district's volunteer

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226 firefighters has completed the required trainings and received
 227 the required certifications established by the division pursuant
 228 to s. 633.408.

229 Section 11. Section 388.211, Florida Statutes, is amended
 230 to read:

231 388.211 Change in district boundaries.—

232 ~~(1) The boundaries of each district may only be changed by~~
 233 ~~a special act of the Legislature The board of commissioners of~~
 234 ~~any district formed prior to July 1, 1980, may, for and on~~
 235 ~~behalf of the district or the qualified electors within or~~
 236 ~~without the district, request that the board of county~~
 237 ~~commissioners in each county having land within the district~~
 238 ~~approve a change in the boundaries of the district.~~

239 ~~(2) If the board of county commissioners approves such~~
 240 ~~change, an amendment shall be made to the order creating the~~
 241 ~~district to conform with the boundary change.~~

242 Section 12. Subsection (1) of section 388.221, Florida
 243 Statutes, is amended to read:

244 388.221 Tax levy.—

245 (1) The board of commissioners of such district may levy
 246 upon all of the real and personal taxable property in said
 247 district a special tax not exceeding 1 mill ~~10 mills~~ on the
 248 dollar during each year as maintenance tax to be used solely for
 249 the purposes authorized and prescribed by this chapter. The
 250 board of commissioners of a district may increase such special

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251 tax to no more than 2 mills on the dollar if the increase is
 252 approved by a referendum of the qualified electors of the
 253 district held at a general election. Said board shall by
 254 resolution certify to the property appraiser of the county in
 255 which the property is situate, timely for the preparation of the
 256 tax roll, the tax rate to be applied in determining the amount
 257 of the district's annual maintenance tax. Certified copies of
 258 such resolution executed in the name of said board by its chair
 259 and secretary and under its corporate seal shall be made and
 260 delivered to the property appraiser and the board of county
 261 commissioners of the county in which such district is located,
 262 and to the Department of Revenue not later than September 30 of
 263 such year. The property appraiser of said county shall assess
 264 and the tax collector of said county shall collect the amount of
 265 taxes so assessed and levied by said board of commissioners of
 266 said district upon all of the taxable real and personal property
 267 in said district at the rate of taxation adopted by said board
 268 for said year and included in said resolution, and said levy
 269 shall be included in the warrants of the property appraiser and
 270 attached to the assessment roll of taxes for said county each
 271 year. The tax collector shall collect such taxes so levied by
 272 said board in the same manner as other taxes are collected and
 273 shall pay the same within the time and in the manner prescribed
 274 by law to the treasurer of said board. The Department of Revenue
 275 shall assess and levy on all the railroad lines and railroad

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276 | property and telegraph and telephone lines and telegraph and
 277 | telephone property situated in said district in the amount of
 278 | each such levy as in case of other state and county taxes and
 279 | shall collect said taxes thereon in the same manner as it is
 280 | required by law to assess and collect taxes for state and county
 281 | purposes and remit the same to the treasurer of said board. All
 282 | such taxes shall be held by said treasurer for the credit of
 283 | said board and paid out by him or her as ordered by said board.

284 | Section 13. Subsection (1) of section 388.271, Florida
 285 | Statutes, is amended, and subsection (3) is added to that
 286 | section, to read:

287 | 388.271 Prerequisites to participation.—

288 | (1) When state funds are involved, it is the duty of the
 289 | department to guide, review, approve, and coordinate the
 290 | activities of all county governments and special districts
 291 | receiving state funds in furtherance of the goal of integrated
 292 | arthropod control. Each county ~~or district~~ eligible to
 293 | participate ~~hereunder~~ may, and each district must, begin
 294 | participation on October 1 of any year by filing with the
 295 | department not later than July 15 a tentative work plan and
 296 | tentative detailed work plan budget providing for the control of
 297 | arthropods. Following approval of the plan and budget by the
 298 | department, two copies of the county's or district's certified
 299 | budget based on the approved work plan and detailed work plan
 300 | budget shall be submitted to the department by September 30

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301 following. State funds, supplies, and services shall be made
302 available to such county or district by and through the
303 department immediately upon release of funds by the Executive
304 Office of the Governor.

305 (3) If a special district fails to submit a tentative work
306 plan and tentative detailed work plan budget as required by
307 subsection (1), the department shall send notice of such failure
308 to the Department of Commerce within 30 days.

309 Section 14. This act shall take effect July 1, 2024.

MEMO

To: Board of Supervisors

From: James P. Ward

Date: March 13, 2024

Re: Commission on Ethics newly established Electronic Financial Disclosure Management System ("EFDMS") website registration, Financial Disclosure Forms, and Required Ethics Training

Beginning January 1, 2024, the Florida Commission on Ethics has enacted new procedures for electronic filing of Financial Disclosure forms for Public Officials, as a means of submitting Forms and updating your Filer contact information.

To access the newly established Electronic Financial Disclosure Management System ("EFDMS"), visit the login page (<https://disclosure.floridaethics.gov/Account/Login>) and watch the instructional video for directions on how to register/confirm registration.

If you have filed a Form 1 before, click "I am a Filer" and follow the prompts.

Instructions, FAQs, and tutorials are available from the dashboard within EFDMS. Additional assistance can be obtained Monday-Friday from 8:00 a.m. until 5:00 p.m. by contacting the Commission directly.

Financial disclosure forms are due on or before July 1, 2024 for the preceding calendar year. A grace period is in effect until September 1. If the disclosure is not filed or postmarked by September 1, an automatic fine of \$25 per day will begin to accrue and will continue to build until the disclosure is filed, or the fine reaches \$1,500.

If you have an annual filing requirement AND will be running for office as a qualified elector in November, then you will need to complete your disclosure in EFDMS and submit your filing electronically to the Commission, then print a verification/receipt for e-filing your form or print a copy of your disclosure to file with your Qualifying Officer packet.

It is imperative that each filer take the time to confirm their registration on the EFDMS site, in order to ensure that the Florida Commission on Ethics has updated and correct contact information. All communication about filing requirements and due dates for filers will be provided via email only. Filers MUST maintain a current email address in EFDMS. By law, failure to maintain a current email address will not qualify as an "unusual circumstance" during an appeal of an automatic fine for failure to timely file a Form.

If the annual form is not submitted via the electronic filing system created and maintained by the Florida Commission on Ethics by September 3, 2024, an automatic fine of \$25 for each day late will be imposed, up to a maximum penalty of \$1,500. Failure to file also can result in removal from public office [s. 112.3145, F.S.].

In addition, failure to make any required disclosure constitutes grounds for and may be punished by one or more of the following: disqualification from being on the ballot, impeachment, removal or suspension from office, or a civil penalty not exceeding \$10,000. [s. 112.317, F.S.].

Also beginning January 1, 2024, all elected local officers of independent special districts, including any person appointed to fill a vacancy on an elected special district board, whose service began on or before March 31st of the year for which you are filing, are now required to complete four (4) hours of Ethics Training each calendar year. The four (4) hours of Ethics Training shall be allocated amongst the following categories:

- two (2) hours of ethics law,
- one (1) hour of Sunshine Law; and
- one (1) hour of Public Records law.

Please note that the four (4) hours of the Ethics Training do not have to be completed all at once. Supervisors will report their 2024 training when they fill out their Form 1 (Statement of Financial Interests) for the 2025 year by checking a box confirming that they have completed the annual Ethics Training.

It is highly recommended that you keep a record of all ethics training used to satisfy the Ethics Training requirements. At present, there is no need to submit a certificate or letter of completion of the Ethics Training. However, the Florida Commission on Ethics (“COE”) advises that Supervisors maintain a record in the event they are asked to provide proof of completion of all Ethics Training.

Additionally, you may be solicited by a private organization (Florida Association of Special Districts) – to take their Ethics Training Course on their platform for which there is a fee. **You are NOT required to use their services nor pay the fees they charge.** There are several free online resources and links to resources that Supervisors might find helpful, including free training for the two (2) hour ethics portion and links to outside trainings which can be used to satisfy the other categories of the Ethics Training. **You may take training from any source you choose.**

State Ethics Laws for Constitutional Officers & Elected Municipal Officers (Video Tutorial):

<https://youtu.be/U8JktIMKzyl>

Office of the Attorney General offers training on Sunshine Law and Public Records Law (22-page presentation):

<https://www.myfloridalegal.com/sites/default/files/2023-05/opengovernmentoverview.pdf>

Office of the Attorney General 2-hour Audio Presentation regarding Public Meetings and Public Records Law:

<https://www.myfloridalegal.com/sites/default/files/Full%2520audio%25202018%5B2%5D.mp3>

As always, if you have any questions regarding this information, please feel free to contact me directly at 954-658-4900.

CURRENTS COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - MARCH 2024

FISCAL YEAR 2024

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37TH STREET, FORT LAUDERDALE, FL 333308

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Currents Community Development District

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JPWard & Associates, LLC

2301 NORTHEAST 37 STREET
FORT LAUDERDALE,
FLORIDA 33308

**Currents Community Development District
Balance Sheet
for the Period Ending March 31, 2024**

	Governmental Funds						Totals (Memorandum Only)
	General Fund	Debt Service Funds		Capital Project Fund Series 2020A	Account Groups		
		Series 2020A	Series 2020B		General Long Term Debt		
Assets							
Cash and Investments							
General Fund - Invested Cash	\$ 84,786	-	-	-	-	-	\$ 84,786
Debt Service Fund							
Interest Account	-	-	-	-	-	-	\$ -
Sinking Account	-	-	-	-	-	-	\$ -
Reserve Account	-	327,600	470,688	-	-	-	\$ 798,288
Revenue Account	-	701,704	13,172	-	-	-	\$ 714,876
Prepayment Account	-	-	16,040	-	-	-	\$ 16,040
Capitalized Interest Account	-	-	-	-	-	-	\$ -
Construction Account	-	-	-	0	-	-	\$ 0
Cost of Issuance Account	-	-	-	-	-	-	\$ -
Due from Other Funds							
General Fund	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-
Accounts Receivable							
Assessments Receivable	1,864	-	-	-	-	-	1,864
Amount Available in Debt Service Funds	-	-	-	-	-	-	-
Amount to be Provided by Debt Service Funds	-	-	-	-	22,100,000	-	22,100,000
Total Assets	\$ 86,649	\$ 1,029,304	\$ 499,900	\$ 0	\$ 22,100,000	\$ -	\$ 23,715,853
Liabilities							
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Developer	-	-	-	-	-	-	\$ -
Due to Other Funds							
General Fund	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-
Bonds Payable							
Current Portion	-	-	-	-	-	-	-
Long Term - Series 2020A	-	-	-	-	\$11,025,000	-	11,025,000
Long Term - Series 2020B	-	-	-	-	\$11,075,000	-	11,075,000
Unamortized Prem/Disc on Bds Pybl	-	-	-	(126,186)	-	-	(126,186)
Total Liabilities	\$ -	\$ -	\$ -	\$ (126,186)	\$ 22,100,000	\$ -	\$ 21,973,815
Fund Equity and Other Credits							
Investment in General Fixed Assets	-	-	-	-	-	-	-
Fund Balance							
Restricted							
Beginning: October 1, 2023 (Unaudited)	-	571,200	868,206	126,186	-	-	1,565,593
Results from Current Operations	-	458,104	(368,306)	-	-	-	89,797
Unassigned							
Beginning: October 1, 2023 (Unaudited)	72,341	-	-	-	-	-	72,341
Results from Current Operations	14,309	-	-	-	-	-	14,309
Total Fund Equity and Other Credits	\$ 86,649	\$ 1,029,304	\$ 499,900	\$ 126,186	\$ -	\$ -	\$ 1,742,039
Total Liabilities, Fund Equity and Other Credits	\$ 86,649	\$ 1,029,304	\$ 499,900	\$ 0	\$ 22,100,000	\$ -	\$ 23,715,853

Currents Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2024

Description	October	November	December	January	February	March	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources									
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest									
Interest - General Checking	-	-	-	-	-	-	-	-	N/A
Special Assessment Revenue									
Special Assessments - On-Roll	680	8,808	40,774	1,451	855	475	53,043	57,006	93%
Special Assessments - Off-Roll	29,596	-	-	29,596	-	-	59,192	118,384	50%
Misc. Revenue									
Land Exchange	-	-	-	-	-	-	-	-	N/A
Boundary Collection	-	-	-	-	-	-	-	-	N/A
Developer Contribution	-	-	-	-	-	-	-	-	N/A
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 30,276	\$ 8,808	\$ 40,774	\$ 31,047	\$ 855	\$ 475	112,235	\$ 175,390	64%
Expenditures and Other Uses									
Executive									
Professional Management	3,500	3,500	3,500	3,500	3,500	3,500	21,000	42,000	50%
Financial and Administrative									
Audit Services	-	-	1,500	2,800	-	-	4,300	4,300	100%
Accounting Services	2,250	2,250	2,250	2,250	2,250	2,250	13,500	27,000	50%
Assessment Roll Services	1,417	1,417	1,417	1,417	1,417	1,417	8,500	17,000	50%
Arbitrage Rebate Services	-	-	-	-	-	-	-	1,000	0%
Other Contractual Services									
Legal Advertising	-	-	-	-	-	-	-	1,500	0%
Trustee Services	-	-	-	-	-	-	-	8,250	0%
Dissemination Agent Services	417	417	417	417	417	417	2,500	5,000	50%
Bond Amortization Schedules	-	-	-	250	-	-	250	-	N/A
Property Appraiser Fees	5,370	-	58	-	-	-	5,428	200	2714%
Bank Service Fees	52	79	5	-	116	-	252	300	84%
Communications & Freight Services									
Postage, Freight & Messenger	-	-	30	-	-	-	30	125	24%
Computer Services - Website Development	-	-	-	-	-	300	300	1,500	20%
Insurance	6,076	-	-	-	-	-	6,076	6,000	101%
Printing & Binding	-	-	-	-	-	-	-	50	0%
Subscription & Memberships	-	175	-	-	-	-	175	175	100%
Legal Services									
Legal - General Counsel	-	1,003	1,030	-	3,855	6,994	12,882	4,000	322%
Legal - Series 2019 Bonds	-	-	-	-	-	-	-	-	N/A
Legal - Series 2020A Bonds	-	-	-	-	-	-	-	-	N/A
Legal - Series 2020B Bonds	-	-	-	-	-	-	-	-	N/A
Land Exchange	-	-	-	-	-	-	-	-	N/A
Boundary Contraction	-	115	533	-	-	523	1,170	-	N/A
Other General Government Services									
Engineering Services	-	-	-	-	-	-	-	1,000	0%
Stormwater Needs Analysis	-	-	-	-	-	-	-	-	N/A
Contingencies	-	-	-	-	-	-	-	-	N/A
Other Current Charges	-	-	-	-	-	-	-	-	N/A
Stormwater Management Services									
Professional - Management	-	500	500	500	500	500	2,500	6,000	42%
Field Operations	-	-	-	-	-	-	-	-	N/A

Currents Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2024

Description	October	November	December	January	February	March	Year to Date	Total Annual Budget	% of Budget
Mitigation Monitoring	-	-	-	-	-	-	-	-	N/A
Utility Services									N/A
Electric	-	-	-	-	-	-	-	-	N/A
Repairs & Maintenance	-	-	-	-	-	-	-	-	N/A
Lake System									N/A
Aquatic Weed Control	2,542	2,542	-	8,897	2,542	2,542	19,065	46,000	41%
Lake Bank Maintenance	-	-	-	-	-	-	-	-	N/A
Slope Survey Monitoring	-	-	-	-	-	-	-	-	N/A
Water Quality Reporting/Testing	-	-	-	-	-	-	-	-	N/A
Preserve Services									N/A
Repairs & Maintenance	-	-	-	-	-	-	-	-	N/A
Capital Outlay									N/A
Aeration Systems	-	-	-	-	-	-	-	-	N/A
Littoral Shelf Plantings	-	-	-	-	-	-	-	-	N/A
Erosion Restoration	-	-	-	-	-	-	-	-	N/A
Contingencies	-	-	-	-	-	-	-	-	N/A
Contingencies - OVERALL	-	-	-	-	-	-	-	-	N/A
Landscaping									N/A
Repairs & Maintenance	-	-	-	-	-	-	-	-	N/A
Reserves	-	-	-	-	-	-	-	-	N/A
Operational Reserve (Future Years)	-	-	-	-	-	-	-	-	N/A
Other Fees and Charges	-	-	-	-	-	-	-	-	N/A
Discounts/Collection Fees								3,990	0%
Sub-Total:	21,623	11,997	11,238	20,030	14,596	18,442	97,926	175,390	56%
Total Expenditures and Other Uses:	\$ 21,623	\$ 11,997	\$ 11,238	\$ 20,030	\$ 14,596	\$ 18,442	\$ 97,926	\$ 175,390	56%
Net Increase/ (Decrease) in Fund Balance	8,653	(3,189)	29,536	11,017	(13,741)	(17,967)	14,309	-	
Fund Balance - Beginning	72,341	80,994	77,805	107,341	118,357	104,616	72,341	-	
Fund Balance - Ending	\$ 80,994	\$ 77,805	\$ 107,341	\$ 118,357	\$ 104,616	\$ 86,649	86,649	\$ -	

Currents Community Development District
Debt Service Fund - Series 2020A
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2024

Description	October	November	December	January	February	March	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources									
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	N/A
Interest Income									
Interest Account	-	-	-	-	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-	-	N/A
Reserve Account	1,441	1,489	1,430	1,470	1,457	1,363	8,649	-	N/A
Prepayment Account	-	-	-	-	-	-	-	-	N/A
Revenue Account	1,069	1,118	185	1,379	2,694	2,847	9,291	-	N/A
Capitalized Interest Account	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments									
Special Assessments - On Roll	8,400	108,789	503,606	17,915	10,555	5,873	655,139	701,123	93%
Special Assessments - Off Roll	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	N/A
Debt Proceeds									
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 10,910	\$ 111,395	\$ 505,221	\$ 20,764	\$ 14,705	\$ 10,082	\$ 673,079	\$ 701,123	N/A
Expenditures and Other Uses									
Debt Service									
Principal Debt Service - Mandatory									
Series 2020A	-	-	-	-	-	-	-	225,000	0%
Principal Debt Service - Early Redemptions									
Series 2020A	-	-	-	-	-	-	-	-	N/A
Interest Expense									
Series 2020A	-	214,975	-	-	-	-	214,975	429,950	50%
Property Appraiser & Tax Collector Fees									
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	N/A
Other Fees and Charges									
Fees/Discounts for Early Payment	-	-	-	-	-	-	-	45,867	0%
Total Expenditures and Other Uses:	\$0.00	\$214,975.00	\$0.00	\$0.00	\$ -	\$ -	214,975	\$ 700,817	N/A
Net Increase/ (Decrease) in Fund Balance	10,910	(103,580)	505,221	20,764	14,705	10,082	458,104	306	
Fund Balance - Beginning	571,200	582,110	478,531	983,752	1,004,516	1,019,222	571,200	-	
Fund Balance - Ending	\$ 582,110	\$ 478,531	\$ 983,752	\$ 1,004,516	\$ 1,019,222	\$ 1,029,304	1,029,304	\$ 306	

Currents Community Development District
Debt Service Fund - Series 2020B
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2024

Description	October	November	December	January	February	March	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources									
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	N/A
Interest Income									
Interest Account	-	-	-	-	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-	-	N/A
Reserve Account	2,185	2,217	2,130	2,150	2,099	1,964	12,744	-	N/A
Prepayment Account	1,591	1,716	20	85	138	5	3,554	-	N/A
Revenue Account	17	590	21	31	41	46	747	-	N/A
Capitalized Interest Account	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments									
Special Assessments - On Roll	-	-	-	-	-	-	-	-	N/A
Special Assessments - Off Roll	239,867	-	-	-	-	-	239,867	606,475	40%
Special Assessments - Prepayments	-	-	10,422	-	-	13,629	24,051	-	N/A
Debt Proceeds									
Debt Proceeds	-	-	-	-	-	-	-	-	N/A
Intragovernmental Transfer In									
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 243,659	\$ 4,524	\$ 12,593	\$ 2,266	\$ 2,277	\$ 15,643	\$ 280,963	\$ 606,475	N/A
Expenditures and Other Uses									
Debt Service									
Principal Debt Service - Mandatory									
Series 2020B	-	-	-	-	-	-	-	-	N/A
Principal Debt Service - Early Redemptions									
Series 2020B	-	375,000	-	-	30,000	-	405,000	-	N/A
Interest Expense									
Series 2020B	-	243,950	-	-	319	-	244,269	606,475	40%
Payment to Refunded Bonds Escrow Agent									
Payment to Refunded Bonds Escrow Agent	-	-	-	-	-	-	-	-	N/A
Operating Transfers Out (To Other Funds)									
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 618,950	\$ -	\$ -	\$ 30,319	\$ -	\$ 649,269	\$ 606,475	N/A
Net Increase/ (Decrease) in Fund Balance	243,659	(614,426)	12,593	2,266	(28,041)	15,643	(368,306)	-	
Fund Balance - Beginning	868,206	1,111,864	497,439	510,032	512,298	484,257	868,206	-	
Fund Balance - Ending	\$ 1,111,864	\$ 497,439	\$ 510,032	\$ 512,298	\$ 484,257	\$ 499,900	\$ 499,900	\$ -	

Currents Community Development District
Capital Projects Fund - Series 2020A
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2024

Description	October	November	December	January	February	March	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources									
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest Income									
Construction Account	-	-	-	-	-	-	-	\$ -	N/A
Cost of Issuance	-	-	-	-	-	-	-	\$ -	N/A
Debt Proceeds									
Developer Contributions	-	-	-	-	-	-	-	\$ -	N/A
Operating Transfers In (From Other Funds)	-	-	-	-	-	-	-	\$ -	N/A
Total Revenue and Other Sources:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Expenditures and Other Uses									
Executive									
Professional Management	-	-	-	-	-	-	-	-	N/A
Other Contractual Services									
Trustee Services	-	-	-	-	-	-	-	-	N/A
Printing & Binding	-	-	-	-	-	-	-	-	N/A
Other General Gov't Services									
Engineering Services	-	-	-	-	-	-	-	-	N/A
Legal Services									
Legal - Series 2020A Bonds	-	-	-	-	-	-	-	-	N/A
Capital Outlay									
Construction - Water-Sewer Combination	-	-	-	-	-	-	-	-	N/A
Construction - Stormwater Management	-	-	-	-	-	-	-	-	N/A
Construction - Landscaping	-	-	-	-	-	-	-	-	N/A
Construction - Off-Site	-	-	-	-	-	-	-	-	N/A
Construction - Perimeter Sound Buffer Wall	-	-	-	-	-	-	-	-	N/A
Cost of Issuance									
Legal - Series 2020A Bonds	-	-	-	-	-	-	-	-	N/A
Underwriter's Discount	-	-	-	-	-	-	-	-	N/A
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fund Balance - Beginning	\$ 126,186	\$ 126,186	\$ 126,186	\$ 126,186	\$ 126,186	\$ 126,186	\$ 126,186	\$ 126,186	\$ -
Fund Balance - Ending	\$ 126,186	\$ 126,186	\$ 126,186	\$ 126,186	\$ 126,186	\$ 126,186	\$ 126,186	\$ 126,186	\$ -