

Currents

Community Development District

Meeting Agenda

March 12, 2026

JPWard and Associates, LLC

2301 N.E. 37th Street

Fort Lauderdale, Florida 33308

Phone: (954) 658-4900

CURRENTS

Community Development District

LOCATION: Windsor Office Suites at Strand Professional Park
5660 Strand Court
Naples, Florida 34110

DATE: March 12, 2026

TIME: 10:00 AM

MEETING AGENDA

Board of Supervisors

Felipe Gonzalez, Chairman
Ryan Futch, Vice Chairman
Jarret English, Assistant Secretary
Tommy Dean, Assistant Secretary
Valeria Lagunas-Silva, Assistant Secretary

James P. Ward, District Manager
2301 N.E. 37th Street
Fort Lauderdale, Florida 33308
JimWard@JPWardAssociates.com
Phone: (954) 658-4900

The Public is provided with two opportunities to speak during the meeting. The first time is on each agenda item, and the second time is at the end of the agenda, on any other matter not on the agenda. These are limited to three (3) minutes unless further time is granted by the Presiding Officer. All remarks shall be addressed to the Board as a body and not to any member of the Board or staff. Please state your name and the name of the entity represented (if applicable) and the item on the agenda to be addressed.

Pursuant to Florida Statutes 286.0105, if a person decided to appeal any decision made by the body with respect to any matter considered at such meeting, he or she will need a record of the proceedings, and for such purpose, he or she may need to ensure that a verbatim record of the proceedings is made, which record includes testimony and evidence upon which the appeal is to be based.

Meeting Link: <https://districts.webex.com/districts/j.php?MTID=mc61fcd1434050bd801d605323e0814df>

✓ Phone: (408) 418-9388 Code: 2338 467 8105 Event Password: Jpward

MARCH, 2026

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AGENDA

1. Call to Order & Roll Call
2. Minutes:
 - I. January 8, 2026 - Regular Meeting.

Pages 5-8
3. Consideration of **Resolution 2026-4**, a Resolution of the Board of Supervisors of Currents Community Development District Approving a Proposed Budget for Fiscal Year 2027 and Setting a Public Hearing for **Thursday, May 14, 2026**, at **10:00 A.M.** at the **Windsor Office Suites at Strand Professional Park, 5560 Strand Court, Naples, Florida 34110**.

Pages 9-23
4. Consideration of **Resolution 2026-5**, a Resolution of the Board of Supervisors of Currents Community Development District Authorizing the Adoption of the Statewide Mutual Aid Agreement and Providing for an Effective Date.

Pages 24-40
5. Staff Reports.
 - I. District Attorney
 - II. District Engineer
 - III. District Asset Manager
 - a) Water Quality Report December 2025
 - IV. District Manager
 - a) Financial Statements for the period ending February 28, 2026 (unaudited).

Pages 41-79
6. Supervisors Requests.
7. Public Comments for Non-Agenda items.

These are limited to three (3) minutes and individuals are permitted to speak on items not included in the agenda.
8. Adjournment.

AGENDA

Meeting Schedule-FY2026

Thursday, October 9, 2025	Thursday, November 13, 2025
Thursday, December 11, 2025	Thursday, January 8, 2026
Thursday, February 12, 2026	<u>Thursday, March 12, 2026</u>
Thursday, April 9, 2026	Thursday, May 14, 2026
Thursday, June 11, 2026	Thursday, July 9, 2026
Thursday, August 13, 2026	Thursday, September 10, 2026

This portion of the agenda is provided for a more comprehensive explanation of the items for consideration by the Board of Supervisors during the meeting.

Item 2: Minutes - January 8, 2026 - Regular Meeting.

Item 3: Consideration of **Resolution 2026-4**, a Resolution of the Board of Supervisors of Currents Community Development District Approving a Proposed Budget for Fiscal Year 2027 and Setting a Public Hearing for **Thursday, May 14, 2026**, at **10:00 A.M.** at the **Windsor Office Suites at Strand Professional Park, 5560 Strand Court, Naples, Florida 34110**.

Item 4: Consideration of **Resolution 2026-5**, a Resolution of the Board of Supervisors of Currents Community Development District Authorizing the Adoption of the Statewide Mutual Aid Agreement and Providing for an Effective Date.

Item 5: Staff Reports: - Staff Reports are an opportunity to communicate to the Board of Supervisors on matters that did not require Board action or that did not appear on the Agenda and the Professional Staff deemed this to be of a matter that was to be brought to the attention for action or informational purposes of the Board of Supervisors before the ensuing Board of Supervisors Meeting.

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**MINUTES OF MEETING
CURRENTS
COMMUNITY DEVELOPMENT DISTRICT**

The Regular Meeting of the Board of Supervisors of the Currents Community Development District was held on Thursday, January 8, 2026 at the Windsor Office Suites at Strand Professional Park, 5660 Strand Court, Naples, Florida 34110. It began at 10:00 a.m. and was presided over by Mr. Felipe Gonzalez, Chairperson, and James P. Ward as Secretary.

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Present:

Felipe Gonzalez	Chairperson
Jarret English	Assistant Secretary
Tommy Dean	Assistant Secretary
Valeria Lagunas-Silva	Assistant Secretary

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Absent:

Ryan Futch	Vice Chairperson
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Also present were:

James P. Ward	District Manager
Greg Urbancic	District Attorney

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Audience:

25 All residents' names were not included with the minutes. If a resident did not identify
26 themselves or the audio file did not pick up the name, the name was not recorded in
27 these minutes. Portions of these minutes may be transcribed in verbatim.

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FIRST ORDER OF BUSINESS

Call to Order

32 Mr. Ward called the meeting to order at approximately 10:10 a.m. He reported all Members
33 of the Board were present, with the exception of Supervisor Futch, constituting a quorum.

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SECOND ORDER OF BUSINESS

Consideration of Audited Financial Statements

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Consideration and Acceptance of the Audited Financial Statements for the Fiscal Year ended September 30, 2025

41 Mr. Ward introduced Ben Steets with Grau and Associates who would discuss the audited
42 financial statements for Fiscal Year 2025 ending September 30, 2025.

43
44 Mr. Ben Steets with Grau and Associates declared the auditor's opinion was clean, which
45 meant Grau and Associates believed the financial statements were fairly presented in
46 accordance with generally accepted accounting principles (GAP). He indicated the Opinion
47 Letter was on pages 1 and 2. He stated pages 3-6 were the Management's Discussion and
48 Analysis providing a summary overview of the year's financial activity.

49 He reported pages 7-12 were basic financial statements including government wide financial
 50 statements, fund level financial statements, the fund level balance sheet, and the fund level
 51 income statement. He stated pages 13-22 were the notes to the financial statements. He
 52 reported notes 1 through 4 were standard for government entities in Florida; note 5 was
 53 interfund transfers; note 6 was capital assets (infrastructure improvements); note 7 discussed
 54 long term liabilities (bonds and developer advances). He indicated page 23 was the
 55 comparison of the general fund activity for the year to the budget; page 25 contained data
 56 elements required by the State of Florida; pages 26-27 contained the auditor's report on
 57 internal controls; page 28 was the Florida Statute dealing with investments; and pages 29-30
 58 contained the Management Letter. He stated there were no instances of noncompliance with
 59 Florida Statutes and there were no findings. He concluded the District was in compliance and
 60 Grau issued a clean opinion.

On MOTION made by Felipe Gonzalez, seconded by Tommy Dean, and with all in favor, the Audited Financial Statements for Fiscal Year ending September 30, 2025 were accepted.

THIRD ORDER OF BUSINESS **Consideration of Minutes**

October 9, 2025 - Regular Meeting Minutes

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

On MOTION made by Felipe Gonzalez, seconded by Jarret English, and with all in favor, the October 9, 2025 Regular Meeting Minutes were approved.

FOURTH ORDER OF BUSINESS **Staff Reports**

I. District Attorney

83 Mr. Greg Urbancic stated the ethics training requirement was still in place for 2026. He
 84 indicated the new legislative session would kick off shortly and he would keep the Board
 85 updated regarding any legislation which might affect the CDD.

87 Mr. Jarret English asked if Form 1 was required to be filed again in 2026.

89 Mr. Urbancic responded in the affirmative; Form 1 filing was an annual requirement.

91 Mr. Jarret English asked about the ethics training.

93 Mr. Urbancic explained the ethics training was the same training as last year and was
 94 recorded on the honor system; there was no documentation proving you completed the
 95 ethics training required.

96 **II. District Engineer**

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98 No report.

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100 **III. District Asset Manager**

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102 No report.

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104 **IV. District Manager**

- 105 **a) Important Meeting Dates for Fiscal Year 2026:**
106 **- Thursday, March 12, 2026 - Presentation of Proposed FY 2027 Budget**
107 **a) Financial Statement for period ending September 30, 2025 (unaudited)**
108 **b) Financial Statement for period ending October 31, 2025 (unaudited)**
109 **c) Financial Statement for period ending November 31, 2025 (unaudited)**

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111 Mr. Ward indicated the budget process would begin in March. He stated if there was
112 any additional infrastructure the developer anticipated conveying to the District before
113 September 30, 2027, he needed to know in the next month to assist with budget
114 creation.

115
116 Mr. Felipe Gonzalez stated the developer was proactive in working with Richard
117 Freeman to capture all conveyances. He stated the lakes were dug; most of the
118 infrastructure for the drainage system was in place. He indicated that he would meet
119 with Ryan Futch to see what remained. He noted there was one more improvement
120 which needed to be done, but outside of that he would confirm most of the
121 infrastructure was in place.

122
123 Mr. Ward stated he would work to budget the maintenance of the system into the
124 upcoming budget.

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127 **FIFTH ORDER OF BUSINESS** **Supervisor's Requests**

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129 Mr. Ward asked if there were any Supervisor's Requests; there were none.

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132 **SIXTH ORDER OF BUSINESS** **Public Comments**

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134 There were no members of the public present.

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138 **SEVENTH ORDER OF BUSINESS** **Adjournment**

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140 Mr. Ward adjourned the meeting at approximately 10:20 a.m.

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On MOTION made by Tommy Dean, seconded by Felipe Gonzalez, and with all in favor, the Meeting was adjourned.

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Currents Community Development District

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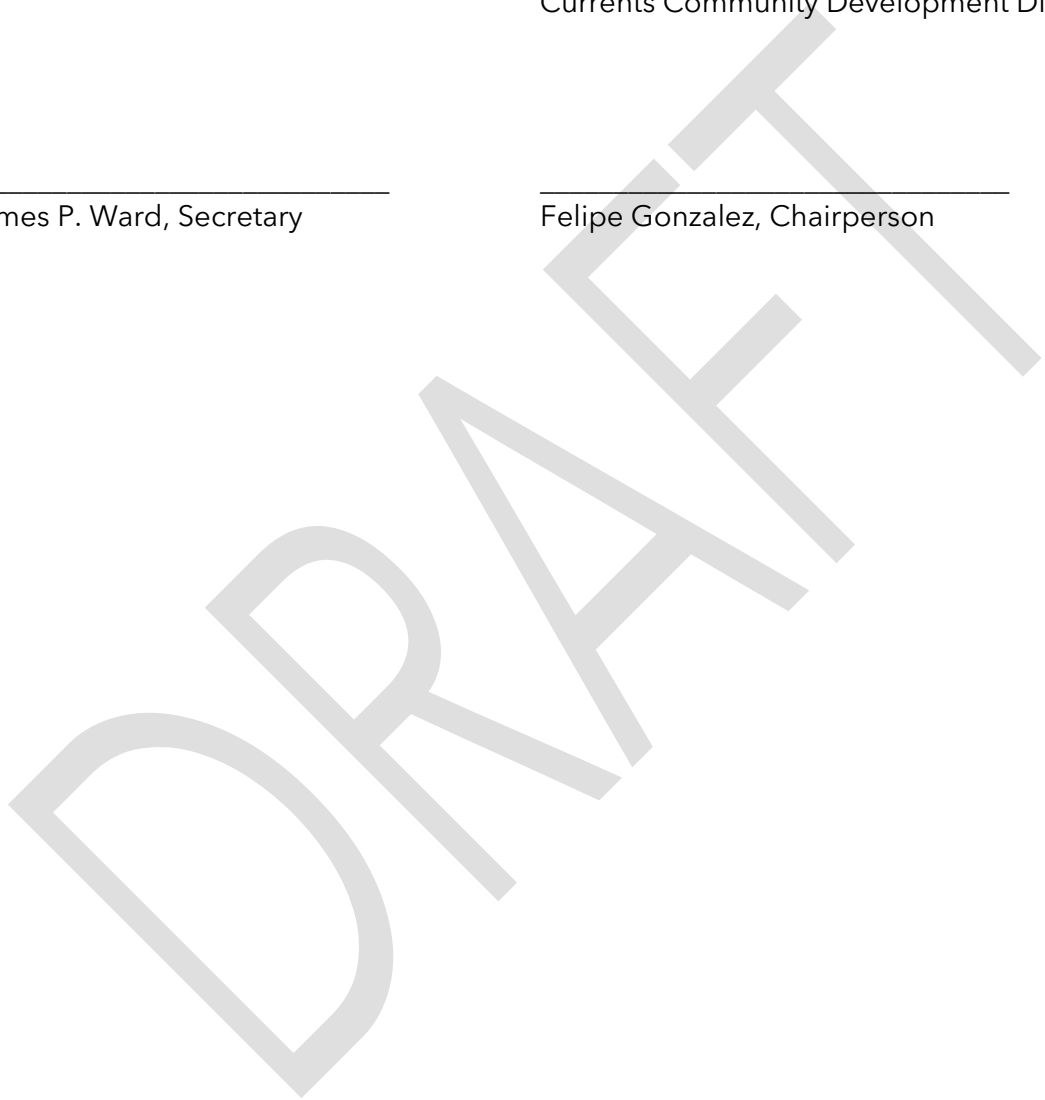
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James P. Ward, Secretary

Felipe Gonzalez, Chairperson



RESOLUTION 2026-4

A RESOLUTION OF THE BOARD OF SUPERVISORS OF CURRENTS COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2027 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 Currents Community Development District (the "Board") prior to June 15, 2026, a proposed Budget for Fiscal Year 2027; 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. The foregoing whereas clauses are true and correct and incorporated herein as if written into this Section.

SECTION 2. BUDGET. The proposed Budget submitted by the District Manager for Fiscal Year 2027 and attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said budget.

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

DATE: Thursday, May 14, 2026

HOUR: 10:00 AM

**LOCATION: Windsor Office Suites at Strand Professional Park
5560 Strand Court
Naples, Florida 34110**

SECTION 4. TRANSMITTAL OF BUDGET. 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 Public Hearing date.

SECTION 5. PUBLICATION. 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.

SECTION 7. 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.

SECTION 8. PROVIDING FOR AN 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 12th day of March 2026.

ATTEST:

**CURRENTS COMMUNITY DEVELOPMENT
DISTRICT**

James P. Ward, Secretary

Felipe Gonzalez, Chairperson

Exhibit A: Proposed Fiscal Year 2027 Budget

Currents

Community Development District

Proposed Budget Fiscal Year 2027

Prepared By:

JPWard and Associates, LLC

2301 N.E. 37th Street

Fort Lauderdale, Florida 33308

Phone: (954) 658-4900

Email: JimWard@JPWardAssociates.com

**Currents Community Development District
General Fund - Budget
Fiscal Year 2027**

Description	FY2026 Adopted Budget	Actual at 02/11/2026	Anticipated FYE 09/30/2026	Fiscal Year 2027 Budget	Description of Line Item
Revenues and Other Sources					
Carryforward	\$ -	\$ -	\$ -	\$ -	Cash to Fund Fiscal Year Operations
Assessment Revenue					
Assessments - On-Roll	\$ 765,687	\$ 711,514	\$ 765,687	\$ 770,462	Assessments on the tax bill from property owners
Total Revenue and Other Sources	\$ 765,687	\$ 711,514	\$ 765,687	\$ 770,462	
Appropriations					
Legislative					
Board of Supervisor's Fees	\$ -	\$ -	\$ -	\$ -	Statutory Required Fees (Waived by Board)
Executive					
Professional - Management	\$ 47,000	\$ 19,583	\$ 47,000	\$ 55,000	District Manager
Financial and Administrative					
Audit Services	\$ 4,500	\$ 4,200	\$ 4,200	\$ 4,300	Statutory required audit Yearly
Accounting Services	\$ 40,000	\$ 16,667	\$ 40,000	\$ 48,000	Accounting
Assessment Roll Preparation	\$ 40,000	\$ 16,667	\$ 40,000	\$ 48,000	Assessment Roll Preparation
Arbitrage Rebate Fees	\$ 1,500	\$ -	\$ 1,500	\$ 1,500	IRS Required Calculation to insure interest on bond funds does not exceed interest paid on bonds.
Other Contractual Services					
Legal Advertising	\$ 4,200	\$ -	\$ 6,000	\$ 6,000	Statutory Required Legal Advertising
Trustee Services	\$ 11,250	\$ -	\$ 11,675	\$ 11,675	Trustee Fees for Bonds
Dissemination Agent Services	\$ 5,000	\$ 3,500	\$ 7,000	\$ 7,000	Required SEC Reporting for Bonds
Bond Amortization Schedules	\$ 1,500	\$ 750	\$ 1,500	\$ 1,500	
Property Appraiser Fees	\$ 750	\$ 20,350	\$ 20,350	\$ 20,500	Fees to place assessments on Tax Bills
Bank Service Fees	\$ 250	\$ -	\$ 250	\$ 250	Bank Fees - Governmental Accounts
Communications and Freight Services					
Postage, Freight & Messenger	\$ 500	\$ 162	\$ 460	\$ 750	Agenda Mailings and other Misc. Mailings
Computer Services (Web Site)	\$ 2,400	\$ 1,200	\$ 2,400	\$ 2,400	Statutory Maintenance of District Web site
Insurance					
	\$ 7,000	\$ 7,199	\$ 7,199	\$ 7,899	General Liability and D&O Liability Insurance
Subscriptions and Memberships					
	\$ 175	\$ 175	\$ 175	\$ 175	Department of Economic Opportunity Fee
Printing and Binding					
	\$ 100	\$ -	\$ 100	\$ 100	Agenda books and copies
Legal Services					
General Counsel	\$ 10,000	\$ 1,835	\$ 7,341	\$ 7,500	District Attorney
Other General Government Services					
Engineering Services	\$ 10,000	\$ -	\$ 5,000	\$ 5,000	District Engineer
Sub-Total	\$ 186,125	\$ 92,288	\$ 202,150	\$ 227,549	

**Currents Community Development District
General Fund - Budget
Fiscal Year 2027**

Description	FY2026 Adopted Budget	Actual at 02/11/2026	Anticipated FYE 09/30/2026	Fiscal Year 2027 Budget	Description of Line Item
Stormwater Management Services					
Professional - Management	\$ 60,000	\$ 4,055	\$ 26,220	\$ 60,000	Asset Manager
Repairs & Maintenance					
Lake System					
Aquatic Week Control	\$ 80,000	\$ 24,540	\$ 77,060	\$ 83,000	Periodic spraying of lakes
Lake Bank Maintenance	\$ 22,000	\$ 1,000	\$ 12,000	\$ 12,000	Lake Bank Maintenance for erosion control
Water Quality Reporting/Testing	\$ 15,000	\$ -	\$ 13,350	\$ 15,000	Water Quality Reports for Regulatory Agencies
Littoral Shelf - Invasive Plant Control/Monitoring	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	Periodic control of Invasives, Maintenance of Littorals
Fountain & Aeration Maintenance	\$ -	\$ -	\$ -	\$ 4,000	Periodic Maintenance
Control Structures, Catch basins & Outfalls	\$ 120,000	\$ -	\$ 120,000	\$ 60,000	Periodic Maintenance of Water Control Structures
Preserve Services					
Repairs & Maintenance	\$ 15,000	\$ 6,968	\$ 23,404	\$ 17,000	Four (4) times/year
Monitoring	\$ 12,000	\$ -	\$ 12,000	\$ 14,000	Quarterly Permit Monitoring \$3000 per quarter
Contingencies	\$ 27,400	\$ -	\$ -	\$ 21,500	10% of Repairs & Maintenance
Capital Outlay					
Littoral Shelf Plantings	\$ 10,000	\$ -	\$ 10,000	\$ 20,000	Additional Littoral Shelf Plantings as needed from Inspection
Erosion Restoration	\$ 24,500	\$ -	\$ -	\$ 14,300	Restoration from Down Spout wash outs
CEI	\$ -	\$ -	\$ -	\$ 5,145	
Landscaping					
Repairs & Maintenance	\$ 36,000	\$ 5,400	\$ 21,600	\$ 36,000	Mowing monthly offsite perimeter bank for drainage canal
Sub-Total	\$ 431,900	\$ 41,963	\$ 325,634	\$ 371,945	
Reserves					
Extraordinary Capital/Operations	\$ 50,000	\$ 20,833	\$ 50,000	\$ 76,500	Long Term Capital Planning Tool - create a stable/equitable funding plan to offset deterioration resulting in sufficient funds for major common area expenditures and Hurricane Cleanup/Restoration.
Operations Reserve	\$ 44,064	\$ 18,360	\$ 44,064	\$ 44,064	Shortage required to meet Cash Needs until Assessment Rec'd.
Other Fees and Charges					
Discounts/Collection Fees	\$ 53,598	\$ -	\$ 53,598	\$ 50,404	Discounts to pay on-roll assessments early and other Fees by Collector and/or Appraiser
Total Expenditures and Other Uses	\$ 765,687	\$ 173,444	\$ 675,446	\$ 770,462	

**Currents Community Development District
General Fund - Budget
Fiscal Year 2027**

Description	FY2026 Adopted Budget	Actual at 02/11/2026	Anticipated FYE 09/30/2026	Fiscal Year 2027 Budget	Description of Line Item
Fund Balances:					
Change from Current Year Operations	\$ -	\$ 538,070	\$ 90,241	\$ -	Cash Over (short) at Fiscal Year End & Anticipated FYE Balance
Fund Balance - *Beginning /Anticipated at October 1st	\$ 134,192		\$ 134,192	\$ 268,497	FY 2025 Fund Balance is not sufficient to fund operations
Additions to Fund:					
Operations Reserve Appropriation	\$ 44,064		\$ 44,064	\$ 44,064	Shortage required to meet Cash Needs until Assessment Rec'd.
Extraordinary Capital/Operations Appropriation	\$ 50,000		\$ 50,000	\$ 76,500	Budgeted Funds for Long Term Capital Planning
Fund Balance - Ending/Anticipated at September 30th	\$ 178,256		\$ 268,497	\$ 312,561	
Uses of Fund Balance					
1st 3 Months Operations	\$ 191,422		\$ 168,862	\$ 192,616	Required to meet Cash Needs until Assessment Rec'd.
Extraordinary Capital/Operations Reserve	\$ (13,165)		\$ 99,636	\$ 119,946	Budgeted Funds for Long Term Capital Planning
Total Fund Balance	\$ 178,256		\$ 268,497	\$ 312,561	

*Beginning Balance at 10/1/25 per audited financial statements.

Assessment Rates:

Product Type	ERU Rate	Total Projected Units	FY 2026	FY 2027
Single Family 30' - 39'	0.65	176	\$ 525.94	\$ 529.22
Single Family 50' - 59'	0.85	302	\$ 687.77	\$ 692.06
Single Family 60' - 69'	1.00	309	\$ 809.14	\$ 814.18
Single Family 70' - 79'	1.10	89	\$ 890.05	\$ 895.60
Multi-Family	0.45	374	\$ 364.11	\$ 366.38
Totals:		1250		

CAP RATE CALCULATION - FOR FY 21	ADOPTED
Single Family 30' - 39'	\$ 529.89
Single Family 50' - 59'	\$ 692.93
Single Family 60' - 69'	\$ 815.22
Single Family 70' - 79'	\$ 896.71
Multi-Family	\$ 366.85

Currents Community Development District
General Fund - Budget
Fiscal Year 2027
Capital Improvement Plan

Description of Capital Items	2027	2028	2029	2030	2031
Water Management System					
Littoral Shelf Plantings					
Yearly Added Plantings	\$20,000	\$10,000	\$10,000	\$10,000	\$10,000
Sub-Total	\$20,000	\$10,000	\$10,000	\$10,000	\$10,000
Erosion Restoration					
E1-1					
E1-2	\$3,000				
E1-3	\$3,000				
E1-4		\$2,000			
E1-5					
E1-6					\$2,000
E1-7			\$2,000		
E1-8	\$2,000				
E1-9					
E1-10					\$2,000
E1-11				\$2,000	
E1-12		\$2,000			
E1-13				\$3,000	
E1-14			\$3,000		
E1-15					
E1-16			\$2,000		
E1-17		\$2,000			
E1-18					
E1-19		\$3,000			
E1-20					\$3,000
E1-21					
E1-22					\$2,000
E1-23			\$3,000		
E1-24				\$2,000	
E1-25					\$3,000
E1-26	\$3,000				
E1-27				\$2,000	
E1-28	\$2,000				
E1-29					
Contingencies at 10%	\$1,300	\$900	\$1,000	\$900	\$1,200
Sub-Total	\$14,300	\$9,900	\$11,000	\$9,900	\$13,200
CEI at 15%	\$5,145	\$2,985	\$3,150	\$2,985	\$3,480
Total	\$39,445	\$22,885	\$24,150	\$22,885	\$26,680

Currents Community Development District
Debt Service Fund - Series 2020 A-1 Bonds - Budget
Fiscal Year 2027

Description	FY2026 Adopted Budget	Actual at 02/11/2026	Anticipated FYE 09/30/2026	Fiscal Year 2027 Budget
Revenues and Other Sources				
Carryforward	\$ -	\$ -	\$ -	\$ -
Interest Income				
Reserve Account	\$ 12,500	\$ 5,191	\$ 12,459	\$ 11,213
Revenue Account	\$ 8,000	\$ 5,755	\$ 13,811	\$ 12,430
Special Assessment Revenue				
Special Assessment - On-Roll	\$ 701,123	\$ 654,603	\$ 701,123	\$ 701,123
Total Revenue and Other Sources	\$ 721,623	\$ 665,549	\$ 727,393	\$ 724,766
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory	\$ 240,000	\$ -	\$ 240,000	\$ 250,000
Interest Expense	\$ 416,150	\$ 208,075	\$ 416,150	\$ 407,750
Other Fees and Charges				
Fees/Discounts for Early Payment	\$ 45,867	\$ -	\$ 45,867	\$ 45,867
Total Expenditures and Other Uses	\$ 702,017	\$ 208,075	\$ 702,017	\$ 703,617
Net Increase/(Decrease) in Fund Balance	\$ 19,606	\$ 457,474	\$ 25,376	\$ 21,149
Fund Balance - Beginning	\$ 669,426	\$ 669,426	\$ 669,426	\$ 694,802
Fund Balance - Ending	\$ 689,032	\$ 1,126,900	\$ 694,802	\$ 715,952
Restricted Fund Balance:				
Reserve Account Requirement			\$ 327,600	
Restricted for November 1, 2027				
Interest Due			\$ 199,500	
Total - Restricted Fund Balance:			\$ 527,100	

Product Type	Number of Units	FY 2026 Rate	FY 2027 Rate
Single Family 30' - 39'	82	\$ 529.45	\$ 529.45
Single Family 50' - 59'	77	\$ 1,640.65	\$ 1,640.65
Single Family 60' - 69'	135	\$ 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:	507		

**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

**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
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		
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	\$ -
11/1/2051						
		\$ 11,460,000		\$ 8,648,841.67		
Outstanding at September 30, 2027		\$ 10,075,000				

**Currents Community Development District
Debt Service Fund - Series 2020 A-2 Bonds - Budget
Fiscal Year 2027**

Description	FY2026 Adopted Budget	Actual at 02/11/2026	Anticipated FYE 09/30/2026	Fiscal Year 2027 Budget
Revenues and Other Sources				
Carryforward	\$ -	\$ -	\$ -	\$ -
Interest Income				
Reserve Account	\$ 20,186	\$ 5,040	\$ 12,095	\$ 10,886
Revenue Account	\$ 654	\$ 337	\$ 810	\$ 729
Prepayment Account	\$ -	\$ 7,845	\$ 18,827	\$ 16,945
Special Assessment Revenue				
Special Assessment - On-Roll	\$ -	\$ -	\$ -	\$ -
Special Assessment - Off-Roll	\$ 345,844	\$ 147,424	\$ 345,844	\$ 262,013
Special Assessment - Prepayment	\$ -	\$ 1,067,859	\$ 1,067,859	\$ -
Total Revenue and Other Sources	\$ 366,684	\$ 1,228,505	\$ 1,445,435	\$ 290,572
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory	\$ -	\$ -	\$ -	\$ -
Principal Debt Service - Early Redemptions	\$ -	\$ 1,420,000	\$ 1,420,000	\$ -
Interest Expense	\$ 345,844	\$ 169,575	\$ 300,581	\$ 262,013
Other Fees and Charges				
Discounts for Early Payment	\$ -	\$ -	\$ -	\$ -
Total Expenditures and Other Uses	\$ 345,844	\$ 1,589,575	\$ 1,720,581	\$ 262,013
Net Increase/(Decrease) in Fund Balance	\$ 20,840	\$ (361,070)	\$ (275,146)	\$ 28,559
Fund Balance - Beginning	\$ 969,860	\$ 969,860	\$ 969,860	\$ 694,714
Fund Balance - Ending	\$ 990,700	\$ 608,790	\$ 694,714	\$ 723,273

Restricted Fund Balance:

Reserve Account Requirement	\$ 262,013
Restricted for November 1, 2027	N/A
Total - Restricted Fund Balance:	\$ 262,013

Product Type	Number of Units	FY 2026 Rate	FY 2027 Rate
Single Family 30' - 39'	94	\$ 473.95	\$ 473.95
Single Family 50' - 59'	225	\$ 619.78	\$ 619.78
Single Family 60' - 69'	174	\$ 729.14	\$ 729.14
Single Family 70' - 79'	20	\$ 802.06	\$ 802.06
Multi-Family	230	\$ 328.12	\$ 328.12
Total:	743		

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 2026 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 Schedule Updated as of 02/02/2023				\$ 261,481.25	\$ 564,718.75
11/1/2023				\$ 243,950.00	
5/1/2024 Schedule Updated as of 02/02/2024				\$ 235,343.75	\$ 479,293.75
11/1/2024				\$ 235,343.75	
5/1/2025 Schedule Updated as of 02/01/2025				\$ 198,050.00	\$ 433,393.75
11/1/2025				\$ 198,050.00	
5/1/2026 Schedule Updated as of 02/01/2026				\$ 131,006.25	\$ 329,056.25
11/1/2026				\$ 131,006.25	
5/1/2027				\$ 131,006.25	\$ 262,012.50
11/1/2027				\$ 131,006.25	
5/1/2028				\$ 131,006.25	\$ 262,012.50
11/1/2028				\$ 131,006.25	
5/1/2029				\$ 131,006.25	\$ 262,012.50
11/1/2029				\$ 131,006.25	
5/1/2030				\$ 131,006.25	\$ 262,012.50
11/1/2030				\$ 131,006.25	
5/1/2031				\$ 131,006.25	\$ 262,012.50
11/1/2031				\$ 131,006.25	
5/1/2032				\$ 131,006.25	\$ 262,012.50
11/1/2032				\$ 131,006.25	
5/1/2033				\$ 131,006.25	\$ 262,012.50
11/1/2033				\$ 131,006.25	
5/1/2034				\$ 131,006.25	\$ 262,012.50
11/1/2034				\$ 131,006.25	
5/1/2035				\$ 131,006.25	\$ 262,012.50
11/1/2035				\$ 131,006.25	
5/1/2036				\$ 131,006.25	\$ 262,012.50
11/1/2036				\$ 131,006.25	
5/1/2037				\$ 131,006.25	\$ 262,012.50
11/1/2037				\$ 131,006.25	
5/1/2038				\$ 131,006.25	\$ 262,012.50
11/1/2038				\$ 131,006.25	
5/1/2039				\$ 131,006.25	\$ 262,012.50
11/1/2039				\$ 131,006.25	
5/1/2040				\$ 131,006.25	\$ 262,012.50
11/1/2040				\$ 131,006.25	
5/1/2041		\$ 6,165,000	4.250%	\$ 131,006.25	\$ 6,427,012.50
11/1/2041				\$ -	

Note

1 - Par Outstanding - as of February 01, 2026

2 - Schedule updated as of February 01, 2026 - to the extent there are additional prepayments after February 02, 2026 the District will prepare revised amortization schedules, and off-roll assessments will be reduced based on revised interents due bondholders.

**Currents Community Development District
Debt Service Fund - Series 2024 Bonds - Budget
Fiscal Year 2027**

Description	FY2026 Adopted Budget	Actual at 02/11/2026	Anticipated FYE 09/30/2026	Fiscal Year 2027 Budget
Revenues and Other Sources				
Carryforward	\$ -	\$ -	\$ -	\$ -
Interest Income				
Reserve Account	\$ 29,076	\$ 10,351	\$ 24,841	\$ 22,357
Revenue Account	\$ 1,889	\$ 9,115	\$ 21,875	\$ 19,687
Interest Account	\$ -	\$ 1	\$ 2	\$ -
Prepayment Account	\$ -	\$ 182	\$ 438	\$ 394
Capitalized Interest Account	\$ 300	\$ 1	\$ 1	\$ -
Special Assessment Revenue				
Special Assessment - On-Roll	\$ 1,398,499	\$ 1,305,733	\$ 1,398,499	\$ 1,398,499
Special Assessment - Prepayment	\$ -	\$ -	\$ -	\$ -
Interfund Transfers In				
	\$ -	\$ -	\$ -	\$ -
Total Revenue and Other Sources	\$ 1,429,764	\$ 1,325,383	\$ 1,445,656	\$ 1,440,938
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory	\$ 270,000	\$ -	\$ 270,000	\$ 285,000
Principal Debt Service - Early Redemptions	\$ -	\$ 35,000	\$ 35,000	\$ -
Interest Expense	\$ 1,039,165	\$ 520,075	\$ 1,046,650	\$ 1,024,680
Other Fees and Charges				
Fees/Discounts for Early Payment	\$ 91,491	\$ -	\$ 91,491	\$ 91,491
Interfund Transfers Out				
	\$ -	\$ 10,351	\$ 10,351	\$ -
Total Expenditures and Other Uses	\$ 1,400,656	\$ 565,426	\$ 1,453,492	\$ 1,401,171
Net Increase/(Decrease) in Fund Balance	\$ 29,108	\$ 759,957	\$ (7,835)	\$ 39,767
Fund Balance - Beginning	\$ 1,284,565	\$ 1,284,565	\$ 1,284,565	\$ 1,276,729
Fund Balance - Ending	\$ 1,313,673	\$ 2,044,521	\$ 1,276,729	\$ 1,316,496

Restricted Fund Balance:

Reserve Account Requirement	\$ 652,440
Restricted for November 1, 2027	
Principal Due	\$ -
Interest Due	\$ 505,215
Total - Restricted Fund Balance:	\$ 1,157,655

Product Type	Number of Units	FY 2026 Rate	FY 2027 Rate
Single Family 30' - 39'	94	\$ 963.00	\$ 963.00
Single Family 50' - 59'	225	\$ 2,246.13	\$ 2,246.13
Single Family 60' - 69'	174	\$ 2,567.05	\$ 2,567.05
Single Family 70' - 79'	20	\$ 3,048.37	\$ 3,048.37
Multi-Family	230	\$ 1,282.45	\$ 1,282.45
Total:	743		

**Currents Community Development District
Debt Service Fund - Series 2024 Bonds - Budget**

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service (Calendar)	Par Debt Outstanding
Par Amount Issued 7/11/2024		\$ 18,800,000	Varies			
11/1/2024				\$ 321,795.83	\$ 321,795.83	
5/1/2025		\$ 260,000	5.000%	\$ 526,575.00		\$ 18,540,000
11/1/2025	\$ 35,000			\$ 520,075.00	\$ 1,306,650.00	\$ 18,505,000
5/1/2026		\$ 270,000	5.000%	\$ 519,090.00		\$ 18,235,000
11/1/2026				\$ 512,340.00	\$ 1,301,430.00	
5/1/2027		\$ 285,000	5.000%	\$ 512,340.00		\$ 17,950,000
11/1/2027				\$ 505,215.00	\$ 1,302,555.00	
5/1/2028		\$ 300,000	5.000%	\$ 505,215.00		\$ 17,650,000
11/1/2028				\$ 497,715.00	\$ 1,302,930.00	
5/1/2029		\$ 315,000	5.000%	\$ 497,715.00		\$ 17,335,000
11/1/2029				\$ 489,840.00	\$ 1,302,555.00	
5/1/2030		\$ 330,000	5.000%	\$ 489,840.00		\$ 17,005,000
11/1/2030				\$ 481,590.00	\$ 1,301,430.00	
5/1/2031		\$ 350,000	5.000%	\$ 481,590.00		\$ 16,655,000
11/1/2031				\$ 472,840.00	\$ 1,304,430.00	
5/1/2032		\$ 365,000	5.500%	\$ 472,840.00		\$ 16,290,000
11/1/2032				\$ 462,802.50	\$ 1,300,642.50	
5/1/2033		\$ 390,000	5.500%	\$ 462,802.50		\$ 15,900,000
11/1/2033				\$ 452,077.50	\$ 1,304,880.00	
5/1/2034		\$ 410,000	5.500%	\$ 452,077.50		\$ 15,490,000
11/1/2034				\$ 440,802.50	\$ 1,302,880.00	
5/1/2035		\$ 430,000	5.500%	\$ 440,802.50		\$ 15,060,000
11/1/2035				\$ 428,977.50	\$ 1,299,780.00	
5/1/2036		\$ 455,000	5.500%	\$ 428,977.50		\$ 14,605,000
11/1/2036				\$ 416,465.00	\$ 1,300,442.50	
5/1/2037		\$ 485,000	5.500%	\$ 416,465.00		\$ 14,120,000
11/1/2037				\$ 403,127.50	\$ 1,304,592.50	
5/1/2038		\$ 510,000	5.500%	\$ 403,127.50		\$ 13,610,000
11/1/2038				\$ 389,102.50	\$ 1,302,230.00	
5/1/2039		\$ 540,000	5.500%	\$ 389,102.50		\$ 13,070,000
11/1/2039				\$ 374,252.50	\$ 1,303,355.00	
5/1/2040		\$ 570,000	5.500%	\$ 374,252.50		\$ 12,500,000
11/1/2040				\$ 358,577.50	\$ 1,302,830.00	
5/1/2041		\$ 600,000	5.500%	\$ 358,577.50		\$ 11,900,000
11/1/2041				\$ 342,077.50	\$ 1,300,655.00	
5/1/2042		\$ 635,000	5.500%	\$ 342,077.50		\$ 11,265,000
11/1/2042				\$ 324,615.00	\$ 1,301,692.50	
5/1/2043		\$ 670,000	5.500%	\$ 324,615.00		\$ 10,595,000
11/1/2043				\$ 306,190.00	\$ 1,300,805.00	
5/1/2044		\$ 710,000	5.500%	\$ 306,190.00		\$ 9,885,000
11/1/2044				\$ 286,665.00	\$ 1,302,855.00	
5/1/2045		\$ 750,000	5.800%	\$ 286,665.00		\$ 9,135,000
11/1/2045				\$ 264,915.00	\$ 1,301,580.00	
5/1/2046		\$ 795,000	5.800%	\$ 264,915.00		\$ 8,340,000
11/1/2046				\$ 241,860.00	\$ 1,301,775.00	
5/1/2047		\$ 845,000	5.800%	\$ 241,860.00		\$ 7,495,000

Prepared by:

JPWard Associates, LLC

**Currents Community Development District
Debt Service Fund - Series 2024 Bonds - Budget**

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service (Calendar)	Par Debt Outstanding
11/1/2047				\$ 217,355.00	\$ 1,304,215.00	
5/1/2048		\$ 895,000	5.800%	\$ 217,355.00		\$ 6,600,000
11/1/2048				\$ 191,400.00	\$ 1,303,755.00	
5/1/2049		\$ 945,000	5.800%	\$ 191,400.00		\$ 5,655,000
11/1/2049				\$ 163,995.00	\$ 1,300,395.00	
5/1/2050		\$ 1,005,000	5.800%	\$ 163,995.00		\$ 4,650,000
11/1/2050				\$ 134,850.00	\$ 1,303,845.00	
5/1/2051		\$ 1,065,000	5.800%	\$ 134,850.00		\$ 3,585,000
11/1/2051				\$ 103,965.00	\$ 1,303,815.00	
5/1/2052		\$ 1,125,000	5.800%	\$ 103,965.00		\$ 2,460,000
11/1/2052				\$ 71,340.00	\$ 1,300,305.00	
5/1/2053		\$ 1,195,000	5.800%	\$ 71,340.00		\$ 1,265,000
11/1/2053				\$ 36,685.00	\$ 1,303,025.00	
5/1/2054		\$ 1,265,000	5.800%	\$ 36,685.00		\$ -
11/1/2054				\$ -	\$ 1,301,685.00	
		\$ 18,505,000		\$ 19,262,365		
Outstanding at September 30, 2027		\$ 17,950,000				

RESOLUTION 2026-5

A RESOLUTION THE POLICY OF THE CURRENTS COMMUNITY DEVELOPMENT DISTRICT BOARD OF SUPERVISORS AUTHORIZING THE ADOPTION OF THE STATEWIDE MUTUAL AID AGREEMENT AND PROVIDING FOR AN EFFECTIVE DATE.

RECITALS

WHEREAS, the State of Florida Emergency Management Act, Chapter 252, authorizes the State and its political subdivisions to provide emergency aid and assistance in the event of a disaster or emergency; and

WHEREAS, the statutes also authorize the State to coordinate the provision of any equipment, services, or facilities owned or organized by the state or its political subdivisions for use in the affected area upon the request of the duly constituted authority of the area; and

WHEREAS, this Resolution authorizes the request, provision, and receipt of interjurisdictional mutual assistance in accordance with the Emergency Management Act, Chapter 252, among political subdivisions within the State; and

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

SECTION 1. In order to maximize the prompt, full and effective use of resources of all participating governments in the event of an emergency or disaster we hereby adopt the Statewide Mutual Aid Agreement which is attached hereto and incorporated by reference.

SECTION 2. The District reserves the right to change, modify or withdraw this Resolution in its sole discretion, except as to actions, demand or other claims based on acts or omissions that occurred before the effective change, modification, or withdrawal of this Resolution.

SECTION 3. 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 4. 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 5. This Resolution shall become effective immediately upon passage.

**CURRENTS COMMUNITY DEVELOPMENT DISTRICT
RESOLUTION 2026-5**

March 12, 2026

PASSED AND ADOPTED by the Board of Supervisors of the Currents Community Development District, Collier County, Florida, this 12th day of March, 2026.

ATTEST:

**CURRENTS COMMUNITY
DEVELOPMENT DISTRICT**

James P. Ward, Secretary

Felipe Gonzalez, Chairperson



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

STATEWIDE MUTUAL AID AGREEMENT - 2023

This Agreement is an acknowledgment of receipt by the Florida Division of Emergency Management (“the Division”) and the local government (“Participating Party”) signing this Agreement. Execution of this agreement replaces all previous iterations and is active until a new agreement is drafted and requested by The Division.

This Agreement is based on the existence of the following conditions:

- A. The State of Florida is vulnerable to a wide range of emergencies and disasters that are likely to cause the disruption of essential services and the destruction of the infrastructure needed to deliver those services.
- B. Such emergencies and disasters often exceed the emergency response and recovery capabilities of any one county or local government.
- C. Such incidents may also give rise to unusual and unanticipated physical and technical needs which a local government cannot meet with existing resources, but that other local governments within the State of Florida may be able to provide.
- D. The Emergency Management Act, chapter 252, *Florida Statutes*, provides each local government of the state the authority to develop and enter into mutual aid agreements within the state for reciprocal emergency aid in case of emergencies too extensive to be dealt with unassisted, and through such agreements ensure the timely reimbursement of costs incurred by the local governments which render such assistance.
- E. Pursuant to chapter 252.32, *Florida Statutes*, the Division renders mutual aid among the political subdivisions of the state to carry out emergency management functions and responsibilities.
- F. Pursuant to chapter 252, *Florida Statutes*, the Division has the authority to coordinate and direct emergency management assistance between local governments and concentrate available resources where needed.

Based on the existence of the foregoing conditions, the Parties agree to the following articles:

ARTICLE I: DEFINITIONS

As used in this Agreement, the following expressions shall have the following meanings:

- A. The “Agreement” is this Agreement, which shall be referred to as the Statewide Mutual Aid Agreement (“SMAA”).



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

- B. The “Division” is the Florida Division of Emergency Management.
- C. A “Requesting Party” to this Agreement is a Participating Party who requests assistance under this agreement.
- D. An “Assisting Party” to this Agreement is a Participating Party who provides assistance to a Requesting Party under this agreement.
- E. The “Period of Assistance” is the time during which an Assisting Party renders assistance to a Requesting Party under this agreement and includes the time necessary for the resources and personnel of the Assisting Party to travel to the place specified by the Requesting Party and the time necessary to return to their place of origin.
- F. A “Mission” is a documented emergency response activity performed during a Period of Assistance, usually in reference to one operational function or activity.
- G. A “local government” is any educational district, special district, or any entity that is a “local governmental entity” within the meaning of section 11.45(1)(g), *Florida Statutes*.
- H. An “educational district” is any school district within the meaning of section 1001.30, *Florida Statutes*, and any Florida College System Institution or State University within the meaning of section 1000.21, *Florida Statutes*.
- I. A “special district” is any local or regional governmental entity which is an independent special district within the meaning of section 189.012(3), *Florida Statutes*, established by local, special, or general act, or by rule, ordinance, resolution, or interlocal agreement.
- J. A “tribal council” is the respective governing bodies of the Seminole Tribe of Florida and Miccosukee Tribe of Indians recognized as special improvement district by section 285.18(1), *Florida Statutes*.
- K. An “interlocal agreement” is any agreement between local governments within the meaning of section 163.01(3)(a), *Florida Statutes*.
- L. A “Resource Support Agreement” as used in this Agreement refers to a supplemental agreement of support between a Requesting Party and an Assisting Party.
- M. “Proof of work” as used in this Agreement refers to original and authentic documentation of a single individual or group of individuals’ emergency response activity at a tactical level.



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

- N. "Proof of payment" as used in this Agreement refers to original and authentic documentation of an emergency response expenditure made by an Assisting Party.
- O. A "Reimbursement Package" as used in this Agreement refers to a full account of mission response documentation supported by proof of work and proof of payment.
- P. Any expressions not assigned definitions elsewhere in this Agreement shall have the definitions assigned them by the Emergency Management Act, Chapter 252, *Florida Statutes*.

ARTICLE II: APPLICABILITY OF THE AGREEMENT

Any Participating Party, including the Division, may request assistance under this Agreement for a "major disaster" or "catastrophic disaster" as defined in section 252.34, *Florida Statutes*, minor disasters, and other such emergencies as lawfully determined by a Participating Party.

ARTICLE III: INVOCATION OF THE AGREEMENT

In the event of an emergency or anticipated emergency, a Participating Party may request assistance under this Agreement from any other Participating Party or the Division if, in the judgement of the Requesting Party, its own resources are inadequate to meet the needs of the emergency or disaster.

- A. Any request for assistance under this Agreement may be oral, but within five (5) calendar days must be confirmed in writing by the Requesting Party. All requests for assistance under this Agreement shall be transmitted by the Requesting Party to another Participating Party or the Division. If the Requesting Party transmits its request for Assistance directly to a Participating Party other than the Division, the Requesting Party and Assisting Party shall keep the Division advised of their activities.
- B. The Division shall relay any requests for assistance under this Agreement to such other Participating Parties as it may deem appropriate and coordinate the activities of the Assisting Parties to ensure timely assistance to the Requesting Party. All such activities shall be carried out in accordance with the State's Comprehensive Emergency Management Plan.

ARTICLE IV: RESPONSIBILITIES OF REQUESTING PARTIES

To the extent practicable, all Requesting Parties shall provide the following information to their respective county emergency management agency, the Division, and the intended Assisting Party or Parties. In providing such information, Requesting Parties should utilize Section I of the



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Ron DeSantis, *Governor*

Kevin Guthrie, *Executive Director*

Resource Support Agreement (RSA) Form, available via the [Division approved documents SharePoint site](#)¹.

- A. A description of the Mission to be performed by the Assisting Party;
- B. A description of the resources and capabilities needed to complete the Mission successfully;
- C. The location, date, and time personnel and resources from the Assisting Party should arrive at the incident site, staging area, facility, or other location designated by the Requesting Party;
- D. A description of the health, safety, and working conditions expected for deploying personnel;
- E. Lodging and meal availability;
- F. Any logistical requirements;
- G. A description of any location or facility outside the territorial jurisdiction of the Requesting Party needed to stage incoming resources and personnel;
- H. The location date, and time for personnel of the Requesting Party to meet and receive the personnel and equipment of the Assisting Party; and
- I. A technical description of any communications equipment needed to ensure effective information sharing between the Requesting Party, any Assisting Parties, and all relevant responding entities.

ARTICLE V: RESPONSIBILITIES OF ASSISTING PARTIES

Each Party shall render assistance under this Agreement to any Requesting Party to the extent practicable that its personnel, equipment, resources, and capabilities can render assistance. If upon receiving a request for assistance under this Agreement a Party determines that it has the capacity to render some or all of such assistance, it shall provide the following information without delay to the Requesting Party, the Division, and the Assisting Party's County emergency management agency. In providing such information, the Assisting Party should utilize the Section II of the Resource Support Agreement (RSA) Form, available via the [Division approved documents SharePoint site](#).

¹ FDEM approved documents such as activity logs and mutual aid forms can be found at:
https://portal.floridadisaster.org/projects/FROC/FROC_Documents/Forms/AllItems.aspx?View=%7B6F3CF7BD%2DC0A4%2D4BE2%2DB809%2DC8009D7D0686%7D



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- A. A description of the personnel, equipment, supplies, services and capabilities it has available, together with a description of the qualifications of any skilled personnel;
- B. An estimate of the time such personnel, equipment, supplies, and services will continue to be available;
- C. An estimate of the time it will take to deliver such personnel, equipment, supplies, and services to the location(s) specified by the Requesting Party;
- D. A technical description of any communications and telecommunications equipment available for timely communications with the Requesting Party and other Assisting Parties;
- E. The names and contact information of all personnel whom the Assisting Party has designated as team leaders or supervisors; and
- F. An estimated cost for the provision of assistance.

ARTICLE VI: RENDITION OF ASSISTANCE

The Requesting Party shall afford the emergency response personnel of all Assisting Parties, while operating within the jurisdictional boundaries of the Requesting Party, the same powers, duties, rights, and privileges, except that of arrest unless specifically authorized by the Requesting Party, as are afforded the equivalent emergency response personnel of the Requesting Party. Emergency response personnel of the Assisting Party will remain under the command and control of the Assisting Party, but during the Period of Assistance, the resources and responding personnel of the Assisting Party will perform response activities under the operational and tactical control of the Requesting Party.

- A. Unless otherwise agreed upon between the Requesting and Assisting Party, the Requesting Party shall be responsible for providing food, water, and shelter to the personnel of the Assisting Party. For Missions performed in areas where there are insufficient resources to support responding personnel and equipment throughout the Period of Assistance, the Assisting Party shall, to the fullest extent practicable, provide their emergency response personnel with the equipment, fuel, supplies, and technical resources necessary to make them self-sufficient throughout the Period of Assistance. When requesting assistance, the Requesting Party may specify that Assisting Parties send only self-sufficient personnel and resources but must specify the length of time self-sufficiency should be maintained.



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- B. Unless the Requesting Party has specified the contrary, it shall, to the fullest extent practicable, coordinate all communications between its personnel and the responding personnel of the Assisting Parties, and shall determine and share the frequencies and other technical specifications of all communications equipment to be used, as appropriate, with the deployed personnel of the Assisting Parties.
- C. Personnel of the Assisting Party who render assistance under this Agreement shall receive the usual wages, salaries, and other compensation as are normally afforded to personnel for emergency response activities within their home jurisdiction, and shall have all the immunities, rights, interests, and privileges applicable to their normal employment. If personnel of the Assisting Party hold local licenses or certifications limited to the jurisdiction of issue, then the Requesting Party shall recognize and honor those licenses or certifications for the duration of the Period of Assistance.

ARTICLE VII: REIMBURSEMENT

After the Period of Assistance has ended, the Assisting Party shall have 45 days to develop a full reimbursement package for services rendered and resources supplied during the Period of Assistance. All expenses claimed to the Requesting Party must have been incurred in direct response to the emergency as requested by the Requesting Party and must be supported by proof of work and proof of payment.

To guide the proper documentation and accountability of expenses, the Assisting Party should utilize the Claim Summary Form, available via the [Division approved documents SharePoint site](#) as a guide and summary of expense to collect information to then be formally submitted for review by the Requesting Party.

To receive reimbursement for assistance provided under this agreement, the Assisting Party shall provide, at a minimum, the following supporting documentation to the Requesting Party unless otherwise agreed upon between the Requesting and Assisting Parties:

- A. A complete and authentic description of expenses incurred by the Assisting Party during the Period of Assistance;
- B. Copy of a current and valid Internal Revenue Service W-9 Form;
- C. Copies of all relevant payment and travel policies in effect during the Period of Assistance;
- D. Daily personnel activity logs demonstrating emergency response activities performed for all time claimed (for FDEM reimbursement Division approved activity logs will be required for personnel activity claims);



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- E. Official payroll and travel reimbursement records for all claimed personnel expenses;
- F. Neat and comprehensive fringe benefit calculations for each position class or category of claimed personnel;
- G. Written justification for all additional expenses/purchases incurred during the Period of Assistance;
- H. Proof of payment for additional/miscellaneous expenses incurred during the Period of Assistance
- I. Equipment activity logs demonstrating equipment use and operation in support of emergency response activities for all time claimed (for FDEM reimbursement Division approved forms will be required for equipment activity claims);
- J. Proof of reimbursement to all employees who incurred emergency response expenses with personal money;
- K. Justification for equipment repair expenses; and
- L. Copies of any applicable supporting agreements or contracts with justification.

If a dispute or disagreement regarding the eligibility of any expense arises, the Requesting Party, Assisting Party, or the Division may elect binding arbitration. If binding arbitration is elected, the Parties must select as an arbitrator any elected official of another Participating Party, or any other official of another Participating Party whose normal duties include emergency management, and the other Participating Party shall also select such an official as an arbitrator, and the arbitrators thus chosen shall select another such official as a third arbitrator.

The three (3) arbitrators shall convene by teleconference or videoconference within thirty (30) calendar days to consider any documents and any statements or arguments by the Division, the Requesting Party, or the Assisting Party concerning the protest, and shall render a decision in writing not later than ten (10) business days after the close of the hearing. The decision of a majority of the arbitrators shall bind the parties and shall be final.

If the Participating Parties do not elect binding arbitration, this agreement and any disputes arising thereunder shall be governed by the laws of the State of Florida and venue shall be in Leon County, Florida. Nothing in this Agreement shall be construed to create an employer-employee relationship or a partnership or joint venture between the participating parties. Furthermore, nothing contained herein shall constitute a waiver by either Party of its sovereign immunity or the provisions of section 768.28, Florida Statutes. Nothing herein shall be construed as consent by either Party to be sued by third parties.



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ARTICLE VIII: COST ELIGIBLE FOR REIMBURSEMENT

The costs incurred by the Assisting Party under this Agreement shall be reimbursed as needed to make the Assisting Party whole to the fullest extent practicable.

- A. Employees of the Assisting Party who render assistance under this Agreement shall be entitled to receive from the Assisting Party all their usual wages, salaries, and any and all other compensation for mobilization, hours worked, and demobilization. Such compensation shall include any and all contributions for insurance and retirement, and such employees shall continue to accumulate seniority at the usual rate. As between the employees and the Assisting Party, the employees shall have all the duties, responsibilities, immunities, rights, interests, and privileges incident to their usual employment. The Requesting Party shall reimburse the Assisting Party for these costs of employment.
- B. The costs of equipment supplied by the Assisting Party shall be reimbursed at the rental rate established in FEMA's Schedule of Equipment, or at any other rental rate agreed to by the Requesting Party. In order to be eligible for reimbursement, equipment must be in actual operation performing eligible work. The labor costs of the operator are not included in the rates and should be approved separately from equipment costs. The Assisting Party shall pay for fuels, other consumable supplies, and repairs to its equipment as needed to keep the equipment in a state of operational readiness. Rent for the equipment shall be deemed to include the cost of fuel and other consumable supplies, maintenance, service, repairs, and ordinary wear and tear. With the consent of the Assisting Party, the Requesting Party may provide fuels, consumable supplies, maintenance, and repair services for such equipment at the site. In that event, the Requesting Party may deduct the actual costs of such fuels, consumable supplies, maintenance, and services from the total costs otherwise payable to the Assisting Party. If the equipment is damaged while in use under this Agreement and the Assisting Party receives payment for such damage under any contract of insurance, the Requesting Party may deduct such payment from any item or items billed by the Assisting Party for any of the costs for such damage that may otherwise be payable.
- C. The Requesting Party shall pay the total costs for the use and consumption of any and all consumable supplies delivered by the Assisting Party for the Requesting Party under this Agreement. In the case of perishable supplies, consumption shall be deemed to include normal deterioration, spoilage, and damage notwithstanding the exercise of reasonable care in its storage and use. Supplies remaining unused shall be returned to the Assisting Party in usable condition upon the close of the Period of Assistance, and the Requesting Party may deduct the cost of such returned supplies from the total costs billed by the Assisting Party for such supplies. If the Assisting Party agrees, the Requesting Party may also replace any and all used consumable supplies with like



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supplies in usable condition and of like grade, quality and quantity within the time allowed for reimbursement under this Agreement.

- D. The Assisting Party shall keep records to document all assistance rendered under this Agreement. Such records shall present information sufficient to meet the audit requirements specified in the regulations of FEMA and any applicable circulars issued by the State of Florida. Upon reasonable notice, the Assisting Party shall make its records available the Requesting Party for inspection or duplication between 8:00 a.m. and 5:00 p.m. on all weekdays, except for official holidays.

ARTICLE IX: INSURANCE

Each Participating Party shall determine for itself what insurance to procure, if any. With the exceptions in this Article, nothing in this Agreement shall be construed to require any Participating Party to procure insurance.

- A. Each Participating Party shall procure employers' insurance meeting the requirements of the Workers' Compensation Act, as amended, affording coverage for any of its employees who may be injured while performing any activities under the authority of this Agreement, and shall be provided to each Participating Party.
- B. Participating Parties may elects additional insurance affording liability coverage for any activities that may be performed under the authority of this Agreement .
- C. Subject to the limits of such liability insurance as any Participating Party may elect to procure, nothing in this Agreement shall be construed to waive, in whole or in part, any immunity any Participating Party may have in any judicial or quasi-judicial proceeding.
- D. Each Participating Party which renders assistance under this Agreement shall be deemed to stand in the relation of an independent contractor to all other Participating Parties and shall not be deemed to be the agent of any other Participating Party.
- E. Nothing in this Agreement shall be construed to relieve any Participating Party of liability for its own conduct and that of its employees.
- F. Nothing in this Agreement shall be construed to obligate any Participating Party to indemnify any other Participating Party from liability to third parties.



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Ron DeSantis, *Governor*

Kevin Guthrie, *Executive Director*

ARTICLE X: GENERAL REQUIREMENTS

Notwithstanding anything to the contrary elsewhere in this Agreement, all Participating Parties shall be subject to the following requirements in the performance of this Agreement:

- A. All Participating Parties shall allow public access to all documents, papers, letters, or other materials subject to the requirements of the Public Records Act, as amended, and made or received by any Participating Party in conjunction with this Agreement.
- B. No Participating Party may hire employees in violation of the employment restrictions in the Immigration and Nationality Act, as amended.
- C. No costs reimbursed under this Agreement may be used directly or indirectly to influence legislation or any other official action by the Legislature of the State of Florida or any of its agencies.
- D. Any communication to the Division under this Agreement shall be sent via either email, the Division of Emergency Management's Enterprise System (DEMES), or mail to the Response Bureau, Florida Division of Emergency Management, 2555 Shumard Oak Boulevard, Tallahassee, Florida 32399-2100.
- E. Any communication to a Participating Party shall be sent to the official or officials specified by that Participating Party. For the purpose of this section, any such communication may be sent by the U.S. Mail, e-mail, or other electronic platforms.

ARTICLE XI: EFFECTS OF AGREEMENT

Upon its execution by a Participating Party, this Agreement shall have the following effect with respect to that Participating Party:

- A. The execution of this Agreement by any Participating Party which is a signatory to the Statewide Mutual Aid Agreement of 1994 shall terminate the rights, interests, duties, responsibilities, and obligations of that Participating Party under the Statewide Mutual Aid Agreement of 1994, but such termination shall not affect the liability of the Participating Party for the reimbursement of any costs due under the Statewide Mutual Aid Agreement of 1994, regardless of whether such costs are billed or unbilled.
- B. The execution of this Agreement by any Participating Party which is a signatory to the Public Works Mutual Aid Agreement shall terminate the rights, interests, duties, responsibilities and obligations of that Participating Party under the Public Works Mutual Aid Agreement, but such termination shall not affect the liability of the Participating Party for the reimbursement of any costs due under the Public Works Mutual Aid Agreement,



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Ron DeSantis, *Governor*

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regardless of whether such costs are billed or unbilled.

- C. Upon the activation of this Agreement by the Requesting Party, this Agreement shall supersede any other existing agreement between it and any Assisting Party to the extent that the former may be inconsistent with the latter.
- D. Upon its execution by any Participating Party, this Agreement will continue in effect for one (1) year from its date of execution by that Participating Party, and it shall automatically renew each year after its execution, unless within sixty (60) calendar days before the renewal date the Participating Party notifies the Division, in writing, of its intent to withdraw from the Agreement.
- E. The Division shall transmit any amendment to this Agreement by sending the amendment to all Participating Parties not later than five (5) business days after its execution by the Division. Such amendment shall take effect not later than sixty (60) calendar days after the date of its execution by the Division and shall then be binding on all Participating Parties. Notwithstanding the preceding sentence, any Participating Party who objects to the amendment may withdraw from the Agreement by notifying the Division in writing of its intent to do so within that time in accordance with section F of this Article.
- F. A Participating Party may rescind this Agreement at will after providing the other Participating Party a written SMAA withdrawal notice. Such notice shall be provided at least 30 days prior to the date of withdrawal. This 30-day withdrawal notice must be: written, signed by an appropriate authority, duly authorized on the official letterhead of the Participating Party, and must be sent via email, the Division of Emergency Managements Enterprise System (DEMES), or certified mail.

ARTICLE XII: INTERPRETATION AND APPLICATION OF AGREEMENT

The interpretation and application of this Agreement shall be governed by the following conditions:

- A. The obligations and conditions resting upon the Participating Parties under this Agreement are not independent, but dependent.
- B. Time shall be of the essence of this Agreement, and of the performance of all conditions, obligations, duties, responsibilities, and promises under it.
- C. This Agreement states all the conditions, obligations, duties, responsibilities, and promises of the Participating Parties with respect to the subject of this Agreement, and there are no conditions, obligations, duties, responsibilities, or promises other than those expressed in this Agreement.



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- D. If any sentence, clause, phrase, or other portion of this Agreement is ruled unenforceable or invalid, every other sentence, clause, phrase, or other portion of the Agreement shall remain in full force and effect, it being the intent of the Division and the other Participating Parties that every portion of the Agreement shall be severable from every other portion to the fullest extent practicable. The Division reserves the right, at its sole and absolute discretion, to change, modify, add, or remove portions of any sentence, clause, phrase, or other portion of this Agreement that conflicts with state law, regulation, or policy. If the change is minor, the Division will notify the Participating Party of the change and such changes will become effective immediately; therefore, please check these terms periodically for changes. If the change is substantive, the Participating Parties may be required to execute the Agreement with the adopted changes. Any continued or subsequent use of this Agreement following the posting of minor changes to this Agreement shall signify implied acceptance of such changes.
- E. The waiver of any obligation or condition in this Agreement by a Participating Party shall not be construed as a waiver of any other obligation or condition in this Agreement.

NOTE: This iteration of the State of Florida Statewide Mutual Aid Agreement will replace all previous versions.

The Division shall provide reimbursement to Assisting Parties in accordance with the terms and conditions set forth in this Article for missions performed at the direct request of the Division. Division reimbursement eligible expenses must be in direct response to the emergency as requested by the State of Florida. All required cost estimations and claims must be executed through the DEMES Mutual Aid Portal and assisting agencies must use all required [FDEM forms](#) for documentation and cost verification. If a Requesting Party has not forwarded a request through the Division, or if an Assisting Party has rendered assistance without being requested to do so by the Division, the Division shall not be liable for the costs of any such assistance.

FDEM reserves the right to deny individual reimbursement requests if deemed to not be in direct response to the incident for which asset was requested.

IN WITNESS WHEREOF, the Parties have duly executed this Agreement on the date specified below:



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, *Governor*

Kevin Guthrie, *Executive Director*

FOR ADOPTION BY A COMMUNITY DEVELOPMENT DISTRICT

STATE OF FLORIDA
DIVISION OF EMERGENCY MANAGEMENT

By: _____ Date: _____

Kevin Guthrie, Executive Director or
Ian Guidicelli, Authorized Designee

CURRENTS
COMMUNITY DEVELOPMENT DISTRICT, STATE OF FLORIDA

By: _____ By: _____

Title: James P. Ward, Secretary

Title: Felipe Gonzalez, Chairman

Date: _____

Approved as to Form:

By: _____

Greg Urbancic, District Attorney



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

SAMPLE AUTHORIZING RESOLUTION FOR ADOPTION OF STATEWIDE MUTUAL AID AGREEMENT

RESOLUTION NO. _____

WHEREAS, the State of Florida Emergency Management Act, Chapter 252, authorizes the State and its political subdivisions to provide emergency aid and assistance in the event of a disaster or emergency; and

WHEREAS the statutes also authorize the State to coordinate the provision of any equipment, services, or facilities owned or organized by the State or its political subdivisions for use in the affected area upon the request of the duly constituted authority of the area; and

WHEREAS this Resolution authorizes the request, provision, and receipt of interjurisdictional mutual assistance in accordance with the Emergency Management Act, Chapter 252, among political subdivisions within the State; and

NOW, THEREFORE, be it resolved by _____

_____ that in order to maximize the prompt, full and effective use of resources of all participating governments in the event of an emergency or disaster we hereby adopt the Statewide Mutual Aid Agreement which is attached hereto and incorporated by reference.

ADOPTED BY: _____

DATE: _____

I certify that the foregoing is an accurate copy of the Resolution adopted by

_____ on _____.

BY: _____

TITLE: _____

DATE: _____

Our ref: 11225022-20

January 28, 2026

Mr. Richard Freeman
Calvin, Giordano & Associates, Inc.
1800 Eller Drive, Suite 600
Fort Lauderdale, FL 33316

Water Quality Monitoring – December 2025 – Currents CDD

Dear Mr. Freeman,

GHD Services Inc. (GHD) is pleased to present the results of the December 2025 water quality sampling services for Currents CDD at the Esplanade by the Islands residential community.

1. Water Quality Sampling – December 2025

The December 2025 sampling event consisted of the collection of six (6) surface water samples at six (6) sampling locations (Lake E1-8, E1-10, E1-15, E1-19, E1-25, and E1-26) as identified on **Figure 1**.

Samples were collected using direct-dip sampling methods. Samples were collected at half the total depth per sampling location to minimize sediment disruption.

Conductivity, dissolved oxygen (DO), pH, and temperature were measured in the field with a calibrated YSI Model 556 multi-parameter water quality meter. Turbidity was also measured at each location. The Surface Water Field Sheets are attached, and the field data are summarized in Table 1.

The collected samples were capped, labeled, packed on ice, and transported to Benchmark EnviroAnalytical, Inc., in North Port, Florida. Benchmark EnviroAnalytical, Inc. is certified by the State of Florida and NELAP (National Environmental Laboratory Accreditation Conference). Laboratory analyses were conducted for 5-day biochemical oxygen demand (BOD), total suspended solids (TSS), total nitrogen, nitrogen speciation (ammonia, total Kjeldahl nitrogen [TKN], and nitrate + nitrite), total phosphorus, ortho phosphorus (field filtered) and chlorophyll-a.

All samples collected during the December 2025 sampling event were prepared and analyzed within the method-required holding times. The laboratory data has been reviewed with respect to authenticity, precision, limits of detection, and accuracy of the data. The laboratory analytical results are summarized in the attached **Table 1**. The laboratory report is also attached.

2. Analytical Summary

The December 2025 sampling event represents the third sampling event for the select six (6) WQ Locations for Currents CDD. Laboratory results are summarized in the Laboratory Data Compliance Memo are shown in the data table, enclosed.

During the December 2025 sampling event, there was no evidence of algae noted at any of the sampling locations.

It appears that between the prior sampling event in August 2025 and the recent sampling event conducted on December 2, 2025:

- The average BOD5 concentration increased from 2.49 mg/L in August to 5.29 mg/L in December. The BOD5 concentration at all sampling locations were above the practical quantitation limit ([PQL], except for Lake E1-19 (3.55 l mg/L) and Lake E1-25 (3.33 l mg/L), which were between the method detection limit (MDL) and the PQL, noted by a “l” following the result.
- The average chlorophyll-a concentration increased from 43.7 mg/m³ in August to 73.7 mg/m³ in December. This increase is mainly due to the spike in chlorophyll-a concentrations displayed at Lake E108 (189 mg/L) and Lake E1-15 (133 mg/L).
- The average dissolved oxygen (%) increased from 75.23% in August to 88.95 % in December. All sampling locations remain significantly above the action limit, defined as 38%.
- The average total nitrogen concentration increased, from 0.844 mg/L in August to 1.25 mg/L in December.
- The average total phosphorus concentration slightly increased, from 0.078 mg/L in August to 0.084 mg/L in December.
- The average ortho phosphorus concentration decreased from 0.029 mg/L in August to 0.004 mg/L in December.
- The average turbidity increased, from 7.91 NTU in August to 15.41 NTU in December.
- The average concentration of total suspended solids also increased, from 8.13 mg/L in August to 13.52 mg/L in December.
- The average conductivity decreased, from 546.83 micromhos per centimeter (umhos/cm) in August to 496.33 umhos/cm in December.
- The average pH remained consistent, from 8.28 SU in August to 8.36 SU in December.
- The average temperature decreased, from 33.6°C in August to 24.6°C in December.

Biochemical oxygen demand (BOD) increased at all sampling locations. Lake E1-8 (6.40 mg/L), Lake E1-10 (8.43 mg/L), Lake E1-15 (4.02 mg/L), and Lake E1-26 (6.03) were all above the PQL. This represents an increase in BOD concentration at these lakes when compared to the previous August sampling event.

BOD is a measure of oxygen content consumed by bacteria that decomposes organic material. Higher BOD levels infer more biological activity and, thus, higher algae levels. In general, BOD levels below 5.0 mg/L are ideal for freshwater lakes to support a healthy dissolved oxygen level within the water and, therefore, a healthy aquatic ecosystem. According to the Florida Department of Environmental Protection’s (FDEP) surface water quality standards, which are outlined in Chapter 62-302, BOD “shall not be increased to exceed values that would cause dissolved oxygen to be depressed below the limit established for each class (Chapter 62-302.533) and, in no case, shall it be great enough to produce nuisance conditions.” As described below, the action level defined for this bioregion is 38%. As mentioned above Lake E1-8 (6.40 mg/L), Lake E1-10 (8.43 mg/L), and Lake E1-26 (6.03) were greater than 5.0 mg/L. However, no sampling location displayed DO concentrations below 38%.

There was No evidence of algal growth or blooms at the time of the sampling. The highest chlorophyll-a concentration was at Lake E1-8 sampling location, 189 mg/m³, and the lowest was observed at Lake E1-25, 22.1 mg/m³.

In general, chlorophyll-a levels below 20.0 mg/m³ are ideal for freshwater lakes to support a healthy ecosystem. This level was exceeded for the December 2025 sampling event at all sampling locations: E1-8 (189 mg/m³), E1-10 (33.5 mg/m³), E1-15 (133 mg/m³), E1-19 (40 mg/m³), E1-25 (22.1 mg/m³) and E1-26 (24.7 mg/m³). Chlorophyll-a concentrations increased at Lakes E1-8, E1-10, E1-15, and E1-25 and remained consistent at the remaining locations. Levels of chlorophyll-a are expected to follow a cyclic trend, with increasing chlorophyll-a levels during the warmer months of the year (March through September) and decreasing levels in the cooler months (September through February). Thus, GHD expects chlorophyll-a levels to increase prior to the next sampling event.

The dissolved oxygen content at the water quality locations fluctuate throughout the year given the temperature of the water and biological activity. The action level for dissolved oxygen (%) is defined by the FDEP for the Peninsula and Everglades bioregions as 38% (Chapter 62-302.533). The dissolved oxygen concentration ranged from 83% (E1-15) to 94% (E1-19) and averaged 88.95%. The dissolved oxygen concentration increased at all sampling locations. The dissolved oxygen content at all sampling locations was far above the defined action level.

The concentration of total nitrogen ranged from 0.776 mg/L at Lake E1-19 to 2.18 mg/L at Lake E1-8. TKN followed similar trends as total nitrogen, ranging from 0.755 at Lake E1-19 to 2.16 mg/L at Lake E1-8. The concentration of total nitrogen and TKN increased at all sampling locations except for Lake E1-19, where it decreased.

The concentration of total phosphorus ranged from 0.041 mg/L at Lake E1-10 to 0.171 mg/L at Lake E1-8. Total phosphorus increased or remained consistent at all sampling locations except for at Lake E1-15, where it decreased.

The turbidity ranged from 7.79 NTU at Lake E1-19 to 30.3 NTU at Lake E1-8. The turbidity increased at all sampling locations.

The temperature ranged from 23.51°C at Lake E1-8 to 25.11°C at Lake E1-26 and averaged 24.6°C. The average temperature decreased by approximately 9°C between the previous August 2025 sampling event and the most recent one.

The pH ranged from 7.54 SU at Lake E1-8 to 8.72 SU at Lake E1-25. Overall, the pH remained relatively consistent between the previous and most recent sampling event. Like dissolved oxygen, pH and temperature have an inverse relationship, with the pH increasing as water temperatures decrease. pH is a critical parameter since algal blooms occur in slightly basic water, with a pH between 8.2 and 8.7 SU. Specifically, Cyanobacteria (blue-green algae) prefer basic water (between a pH of 7.5 and 10 SU). GHD will continue to closely monitor trends in pH and their relation to temperature and chlorophyll-a levels.

A Trophic State Index calculation (defined by FAC 62-303.200 and the Water Quality Assessment for the State of Florida 305(b) Report) was used to help classify the quality of water based on each water body’s chlorophyll-a, total phosphorous, and total nitrogen concentration. A ratio of total nitrogen to total phosphorus was calculated for each water body to determine general conditions. For this sample event, the breakdown of the sample locations is:

- Nutrient Balanced (10<TN/TP<30) – Lakes E1-8, E1-15, E1-19, E1-25, and E1-26
- Phosphorus Limited (TN/TP<10) – Lake E1-10
- Nitrogen Limited (TN/TP>30) – None

A TSI value was calculated based on the TN/TP ratio for each location. A TSI of 0-59 is “good”, a value of 60-69 is “fair”, and a value of 70+ is “poor”. Based on the results of this sampling event, each sampling location’s calculated TSI value is:

E1-8	E1-10	E1-15	E1-19	E1-25	E1-26
82.5	62.8	77.4	61.6	57.9	58.0

As can be seen above, Lake E1-8 and E1-5 were listed as “poor,” E1-10 and E1-19 were listed as “fair,” and the remaining locations (E1-25, and E1-26) were listed as “good.” The TSI value at the E1-8 location degraded from “fair” to “poor” since the previous April 2025 sampling event, and the value at the E1-10 degraded from “good” to “fair.” All other sampling locations remained consistent since the April 2025 sampling event.

3. Conclusions and Recommendations

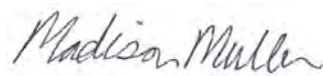
The December 2025 sampling event represented the third sampling event for the Currents CDD at the Esplanade by the Islands residential community.

Water quality at Lake E1-8 and Lake E1-10 have declined since the previous sampling event; in addition, conditions at Lake E1-15 have remained poor. Current data indicates water quality concerns at Lake E1-8, Lake E1-10, and Lake E1-15 are driven by elevated levels of total nitrogen and total phosphorus. Elevated total suspended solids (TSS), turbidity, and chlorophyll-a also suggest the potential future presence of filamentous algae. GHD recommends lake maintenance regularly inspect these lakes for algae and treat as needed. As a phosphorus-limited system, increases in phosphorus at Lake E1-10 is likely to promote algal growth.

No other sampling locations posed water quality concerns at this time.

The next tri-annual sampling event is scheduled for April 2025. Please call if you have any questions or need additional information.

Kind regards,



Madison Mullen
Environmental Scientist

239-413-4926
Madison.Mullen@ghd.com



Jason Garwood
Natural Resources Specialist

813-257-0621
Jason.Garwood@ghd.com

Encl: Table 1 – Analytical Results Summary
 Figure 1 – Sample Location Map
 Laboratory Analytical Report
 Surface Water Field Sheets
 Laboratory Data Compliance Memo

Data Table

Table 1
Analytical Results Summary
Surface Water Quality Monitoring
CGA Miromar Lakes Sampling Services-Currents CDD
Fort Myers, Florida
December 2025

Sample Location:		E1-8	E1-8	E1-8	E1-8	E1-10	E1-10	E1-10	E1-10	E1-15	E1-15	E1-15	E1-15	E1-19
Sample ID:		LAKE E1-8	LAKE E1-8	LAKE E1-8	LAKE E1-8	LAKE E1-10	LAKE E1-10	LAKE E1-10	LAKE E1-10	LAKE E1-15	LAKE E1-15	LAKE E1-15	LAKE E1-15	LAKE E1-19
Sample Date:		4/10/2025	8/25/2025	8/28/2025	12/2/2025	4/10/2025	8/25/2025	8/28/2025	12/2/2025	4/10/2025	8/25/2025	8/28/2025	12/2/2025	4/10/2025
Sample Depth:		1.5 ft BWS	2 ft BWS	2 ft BWS	1.5 ft BWS	2 ft BWS	1.5 ft BWS	1.5 ft BWS	2 ft BWS	1.5 ft BWS	2 ft BWS	2 ft BWS	1.5 ft BWS	2 ft BWS
Parameters	Units													
Field Parameters														
Conductivity, field	umhos/cm	1093	599	--	524	998	543	--	501	1904	674	--	590	583
Dissolved oxygen (DO), field	mg/L	6.35	5.34	--	7.58	6.54	6.25	--	7.38	6.39	5.60	--	6.90	5.86
Dissolved oxygen (DO), field	%	80.1	75.4	--	93.4	82.9	85.2	--	89.0	80.3	78.2	--	83.0	71.0
pH, field	s.u.	8.16	9.05	--	7.54	8.38	7.45	--	8.29	8.54	8.19	--	8.46	8.09
Temperature, sample	Deg C	29.00	33.82	--	23.51	27.18	32.30	--	24.68	26.83	33.08	--	24.38	25.02
Turbidity, field	NTU	34.3	9.85	--	30.3	21.8	5.10	--	10.3	32.6	12.9	--	24.9	11.9
Water depth	ft BWS	3	4	--	3	4	3	--	4	3	4	--	3	4
Wet														
Ammonia-N	mg/L	0.039	--	0.034	0.008 U	0.066	--	0.027 l	0.008 U	0.021 l	--	0.035	0.021 l	0.018 l
Chlorophyll A	mg/m3	89.8	--	67.1	189	24.0	--	21.1	33.5	29.9	--	99.6	133	32.2
Nitrite/Nitrate	mg/L	0.014 l	--	0.013 l	0.018 l	0.013 l	--	0.010 l	0.011 l	0.010 l	--	0.010 l	0.038	0.014 l
Orthophosphate	mg/L	0.057	--	0.049	0.006 l	0.014	--	0.003 U	0.003 U	0.021	--	0.092	0.005 l	0.028
Total kjeldahl nitrogen (TKN)	mg/L	1.75	--	1.13	2.16	0.702	--	0.608	0.970	0.850	--	0.966	1.65	1.00
Total nitrogen	mg/L	1.76	--	1.14	2.18	0.715	--	0.618	0.981	0.860	--	0.976	1.69	1.01
Total phosphorus	mg/L	0.173	--	0.126	0.171	0.045	--	0.024 l	0.041	0.087	--	0.163	0.126	0.073
Total suspended solids (TSS)	mg/L	44.0	--	10.8	21.9	20.0	--	5.60	9.60	43.0	--	15.2	26.8	18.0
Biochemical oxygen demand (total BOD5)	mg/L	5.13	--	4.06	6.40	1.94 l	--	1.70 l	8.43	2.52 l	--	3.21 l	4.02	2.94 l

Table 1
Analytical Results Summary
Surface Water Quality Monitoring
CGA Miromar Lakes Sampling Services-Currents CDD
Fort Myers, Florida
December 2025

Sample Location:		E1-19	E1-19	E1-19	E1-25	E1-25	E1-25	E1-25	E1-26	E1-26	E1-26	E1-26
Sample ID:		LAKE E1-19	LAKE E1-19	LAKE E1-19	LAKE E1-25	LAKE E1-25	LAKE E1-25	LAKE E1-25	LAKE E1-26	LAKE E1-26	LAKE E1-26	LAKE E1-26
Sample Date:		8/25/2025	8/28/2025	12/2/2025	4/10/2025	8/25/2025	8/28/2025	12/2/2025	4/10/2025	8/25/2025	8/28/2025	12/2/2025
Sample Depth:		1.5 ft BWS	1.5 ft BWS	2 ft BWS	2.5 ft BWS	1.5 ft BWS	1.5 ft BWS	2.5 ft BWS	2.5 ft BWS	1.5 ft BWS	1.5 ft BWS	1.5 ft BWS
Parameters	Units											
Field Parameters												
Conductivity, field	umhos/cm	546	--	478	491	443	--	434	491	476	--	451
Dissolved oxygen (DO), field	mg/L	4.71	--	7.61	6.60	5.50	--	7.08	4.64	4.59	--	7.26
Dissolved oxygen (DO), field	%	69.3	--	94.0	80.6	78.3	--	86.0	58.0	65.0	--	88.3
pH, field	s.u.	8.39	--	8.58	8.38	8.18	--	8.72	8.20	8.4	--	8.57
Temperature, sample	Deg C	35.68	--	25.08	25.40	33.55	--	24.86	26.59	33.07	--	25.11
Turbidity, field	NTU	6.16	--	7.79	26.3	4.60	--	9.96	24.7	8.84	--	9.20
Water depth	ft BWS	3	--	4	5	3	--	5	5	3	--	3
Wet												
Ammonia-N	mg/L	--	0.038	0.014 l	0.033	--	0.044	0.008 U	0.096	--	0.029 l	0.008 U
Chlorophyll A	mg/m3	--	39.8	40.0	22.2	--	13.2	22.1	10.3	--	21.4	24.7
Nitrite/Nitrate	mg/L	--	0.010 l	0.021 l	0.011 l	--	0.008 l	0.010 l	0.020 l	--	0.012 l	0.009 l
Orthophosphate	mg/L	--	0.012	0.003 U	0.019	--	0.006 l	0.003 U	0.027	--	0.013	0.006 l
Total kjeldahl nitrogen (TKN)	mg/L	--	0.909	0.755	1.02	--	0.694	0.952	0.661	--	0.698	0.882
Total nitrogen	mg/L	--	0.919	0.776	1.03	--	0.702	0.962	0.681	--	0.710	0.891
Total phosphorus	mg/L	--	0.070	0.060	0.067	--	0.035	0.053	0.062	--	0.050	0.050
Total suspended solids (TSS)	mg/L	--	7.60	9.20	21.0	--	4.40	7.20	19.0	--	5.20	6.40
Biochemical oxygen demand (total BOD5)	mg/L	--	2.60 l	3.55 l	2.04 l	--	1.31 l	3.33 l	1 U	--	2.08 l	6.03

Notes:

U - Not detected at the associated reporting limit

Figure



E1-19

E1-8

E1-26

E1-10

E1-25

E1-15



Laboratory Analytical Report

ANALYTICAL TEST REPORT

THESE RESULTS MEET NELAC STANDARDS

Submission Number : 25120214

G H D Services, Inc.
 2675 Winkler Ave., Ste.180
 Fort Myers, FL 33901

Project Name : CURRENTS CDD
Date Received : 12/03/2025
Time Received : 15:24

Submission Number: 25120214	Sample Date: 12/02/2025
Sample Number: 001	Sample Time: 08:55
Sample Description: LAKE E1-8	Sample Method: Grab

Parameter	Result	Units	MDL	PQL	Procedure	Analysis Date/Time	Analyst
AMMONIA NITROGEN	0.008 U	MG/L	0.008	0.032	350.1	12/17/2025 09:59	KT/LM
TOTAL KJELDAHL NITROGEN	2.16	MG/L	0.05	0.20	351.2	12/17/2025 14:51	JS
ORTHO PHOSPHORUS AS P	0.006 I	MG/L	0.003	0.012	365.3	12/03/2025 18:09	KT/LM
TOTAL PHOSPHORUS AS P	0.171	MG/L	0.008	0.032	365.3	12/09/2025 17:29	KT/LM
CHLOROPHYLL A	189	MG/M3	0.25	1.00	445.0	12/09/2025 11:15	KG
TOTAL SUSPENDED SOLIDS	21.9	MG/L	0.570	2.280	SM2540D	12/08/2025 10:07	IR
BIOCHEMICAL OXYGEN DEMAND	6.40	MG/L	1	4	SM5210B	12/03/2025 19:55	LD/LD
NITRATE+NITRITE AS N	0.018 I	MG/L	0.006	0.024	SYSTEAS EASY	12/11/2025 15:29	LM
TOTAL NITROGEN	2.18	MG/L	0.05	0.20	SYSTEAS+351	12/17/2025 14:51	JS/LM

Submission Number: 25120214	Sample Date: 12/02/2025
Sample Number: 002	Sample Time: 09:10
Sample Description: LAKE E1-10	Sample Method: Grab

Parameter	Result	Units	MDL	PQL	Procedure	Analysis Date/Time	Analyst
AMMONIA NITROGEN	0.008 U	MG/L	0.008	0.032	350.1	12/17/2025 10:02	KT/LM
TOTAL KJELDAHL NITROGEN	0.970	MG/L	0.05	0.20	351.2	12/17/2025 14:52	JS
ORTHO PHOSPHORUS AS P	0.003 U	MG/L	0.003	0.012	365.3	12/03/2025 18:11	KT/LM
TOTAL PHOSPHORUS AS P	0.041	MG/L	0.008	0.032	365.3	12/09/2025 17:33	KT/LM
CHLOROPHYLL A	33.5	MG/M3	0.25	1.00	445.0	12/09/2025 11:15	KG
TOTAL SUSPENDED SOLIDS	9.60	MG/L	0.570	2.280	SM2540D	12/08/2025 10:07	IR
BIOCHEMICAL OXYGEN DEMAND	8.43	MG/L	1	4	SM5210B	12/03/2025 19:55	LD/LD
NITRATE+NITRITE AS N	0.011 I	MG/L	0.006	0.024	SYSTEAS EASY	12/11/2025 15:29	LM
TOTAL NITROGEN	0.981	MG/L	0.05	0.20	SYSTEAS+351	12/17/2025 14:52	JS/LM

Submission Number: 25120214
Sample Number: 003
Sample Description: LAKE E1-15

Sample Date: 12/02/2025
Sample Time: 09:35
Sample Method: Grab

Parameter	Result	Units	MDL	PQL	Procedure	Analysis Date/Time	Analyst
AMMONIA NITROGEN	0.021 I	MG/L	0.008	0.032	350.1	12/17/2025 10:04	KT/LM
TOTAL KJELDAHL NITROGEN	1.65	MG/L	0.05	0.20	351.2	12/17/2025 14:54	JS
ORTHO PHOSPHORUS AS P	0.005 I	MG/L	0.003	0.012	365.3	12/03/2025 18:12	KT/LM
TOTAL PHOSPHORUS AS P	0.126	MG/L	0.008	0.032	365.3	12/09/2025 17:34	KT/LM
CHLOROPHYLL A	133	MG/M3	0.25	1.00	445.0	12/09/2025 11:15	KG
TOTAL SUSPENDED SOLIDS	26.8	MG/L	0.570	2.280	SM2540D	12/08/2025 10:07	IR
BIOCHEMICAL OXYGEN DEMAND	4.02	MG/L	1	4	SM5210B	12/03/2025 19:55	LD/LD
NITRATE+NITRITE AS N	0.038	MG/L	0.008	0.024	SYSTEAS EASY	12/11/2025 15:30	LM
TOTAL NITROGEN	1.69	MG/L	0.05	0.20	SYSTEAS+351	12/17/2025 14:54	JS/LM

Submission Number: 25120214
Sample Number: 004
Sample Description: LAKE E1-26

Sample Date: 12/02/2025
Sample Time: 10:35
Sample Method: Grab

Parameter	Result	Units	MDL	PQL	Procedure	Analysis Date/Time	Analyst
AMMONIA NITROGEN	0.008 U	MG/L	0.008	0.032	350.1	12/17/2025 10:06	KT/LM
TOTAL KJELDAHL NITROGEN	0.882	MG/L	0.05	0.20	351.2	12/17/2025 15:01	JS
ORTHO PHOSPHORUS AS P	0.006 I	MG/L	0.003	0.012	365.3	12/03/2025 18:22	KT/LM
TOTAL PHOSPHORUS AS P	0.050	MG/L	0.008	0.032	365.3	12/09/2025 17:35	KT/LM
CHLOROPHYLL A	24.7	MG/M3	0.25	1.00	445.0	12/09/2025 11:15	KG
TOTAL SUSPENDED SOLIDS	6.40	MG/L	0.570	2.280	SM2540D	12/08/2025 10:07	IR
BIOCHEMICAL OXYGEN DEMAND	6.03	MG/L	1	4	SM5210B	12/03/2025 19:55	LD/LD
NITRATE+NITRITE AS N	0.009 I	MG/L	0.006	0.024	SYSTEAS EASY	12/11/2025 15:30	LM
TOTAL NITROGEN	0.891	MG/L	0.05	0.20	SYSTEAS+351	12/17/2025 15:01	JS/LM

Submission Number: 25120214
Sample Number: 005
Sample Description: LAKE E1-25

Sample Date: 12/02/2025
Sample Time: 11:00
Sample Method: Grab

Parameter	Result	Units	MDL	PQL	Procedure	Analysis Date/Time	Analyst
AMMONIA NITROGEN	0.008 U	MG/L	0.008	0.032	350.1	12/17/2025 10:08	KT/LM
TOTAL KJELDAHL NITROGEN	0.952	MG/L	0.05	0.20	351.2	12/17/2025 15:02	JS
ORTHO PHOSPHORUS AS P	0.003 U	MG/L	0.003	0.012	365.3	12/03/2025 18:23	KT/LM
TOTAL PHOSPHORUS AS P	0.053	MG/L	0.008	0.032	365.3	12/09/2025 17:36	KT/LM
CHLOROPHYLL A	22.1	MG/M3	0.25	1.00	445.0	12/09/2025 11:15	KG
TOTAL SUSPENDED SOLIDS	7.20	MG/L	0.570	2.280	SM2540D	12/08/2025 10:07	IR
BIOCHEMICAL OXYGEN DEMAND	3.33 I	MG/L	1	4	SM5210B	12/03/2025 19:55	LD/LD

NITRATE+NITRITE AS N	0.010 I	MG/L	0.006	0.024	SYSTEAS EASY	12/11/2025 15:31	LM
TOTAL NITROGEN	0.982	MG/L	0.05	0.20	SYSTEAS+351	12/17/2025 15:02	JS/LM

Submission Number: 25120214 **Sample Date:** 12/02/2025
Sample Number: 006 **Sample Time:** 11:15
Sample Description: LAKE E1-19 **Sample Method:** Grab

Parameter	Result	Units	MDL	PQL	Procedure	Analysis Date/Time	Analyst
AMMONIA NITROGEN	0.014 I	MG/L	0.008	0.032	350.1	12/17/2025 10:30	KT/LM
TOTAL KJELDAHL NITROGEN	0.755	MG/L	0.05	0.20	351.2	12/17/2025 15:03	JS
ORTHO PHOSPHORUS AS P	0.003 U	MG/L	0.003	0.012	365.3	12/03/2025 18:25	KT/LM
TOTAL PHOSPHORUS AS P	0.060	MG/L	0.008	0.032	365.3	12/09/2025 17:37	KT/LM
CHLOROPHYLL A	40.0	MG/M3	0.25	1.00	445.0	12/09/2025 11:15	KG
TOTAL SUSPENDED SOLIDS	9.20	MG/L	0.570	2.280	SM2540D	12/08/2025 10:07	IR
BIOCHEMICAL OXYGEN DEMAND	3.55 I	MG/L	1	4	SM5210B	12/03/2025 19:55	LD/LD
NITRATE+NITRITE AS N	0.021 I	MG/L	0.006	0.024	SYSTEAS EASY	12/11/2025 15:31	LM
TOTAL NITROGEN	0.776	MG/L	0.05	0.20	SYSTEAS+351	12/17/2025 15:03	JS/LM

Haley Rin

12/19/2025

Date

Dr. Dale D. Dixon Laboratory Director

Haley Richardson QC Manager / Leah Lepore

QC Officer

DATA QUALIFIERS THAT MAY APPLY:

- A = Value reported is an average of two or more determinations.
- B = Results based upon colony counts outside the ideal range.
- H = Value based on field kit determination. Results may not be accurate.
- I = Reported value is between the laboratory MDL and the PQL.
- J1 = Estimated value. Surrogate recovery limits exceeded.
- J2 = Estimated value. No quality control criteria exists for component.
- J3 = Estimated value. Quality control criteria for precision or accuracy not met.
- J4 = Estimated value. Sample matrix interference suspected.
- J5 = Estimated value. Data questionable due to improper lab or field protocols.
- K = Off-scale low. Value is known to be < the value reported.
- L = Off-scale high. Value is known to be > the value reported.
- N = Presumptive evidence of presence of material.
- O = Sampled, but analysis lost or not performed.
- Q = Sample held beyond accepted hold time.

- T = Value reported is < MDL. Reported for informational purposes only and shall not be used in statistical analysis.
- U = Analyte analyzed but not detected at the value indicated.
- V = Analyte detected in sample and method blank. Results for this analyte in associated samples may be biased high. Standard, Duplicate and Spike values are within control limits. Reported data are usable.
- Y = Analysis performed on an improperly preserved sample. Data may be inaccurate.
- Z = Too many colonies were present (TNTC). The numeric value represents the filtration volume.
- ! = Data deviate from historically established concentration ranges.
- ? = Data rejected and should not be used. Some or all of QC data were outside criteria, and the presence or absence of the analyte cannot be determined from the data.
- * = Not reported due to interference.
- Oil & Grease - If client does not send sufficient sample quantity for spike evaluation surface water samples are supplied by the laboratory.

NOTES:

MBAS calculated as LAS; molecular weight = 340.
 PQL = 4xMDL.
 ND = Not detected at or above the adjusted reporting limit.
 G1 = Accuracy standard does not meet method control limits, but does meet lab control limits that are in agreement with USEPA generated data. USEPA letter available upon request.
 G2 = Accuracy standard exceeds acceptable control limits. Duplicate and spike values are within control limits. Reported data are usable.

COMMENTS:

Chlorophyll A lab filtered at E85086 on 12/3/25 at 0908.

For questions or comments regarding these results, please contact us at (941) 723-9986.

Results relate only to the samples.

Benchmark EA South
 1001 Corporate Avenue, Suite 102
 North Port, FL 34289
 (941) 625-3137 / (800) 736-9986
 (941) 423-7336 fax
 Sample Temperature checked upon receipt at
 BEAS with Temperature Gun ID #7

Benchmark EA, Inc.
 1711 12th St. East
 Palmetto, FL 34221
 (941) 723-9986 / (800) 736-9986
 (941) 723-6061-fax
 Sample Temperature checked upon receipt at
 BEA with Temperature Gun ID #258

Client: GHD Services, Inc. (HSA ENG)
 2675 Winkler Ave. Suite 180
 Ft. Myers FL 33901
 Erik Isern (239) 215-3914 Shannon Tucker 239-210-8653
 Email EDD Reports to: ~~Connor Haydon (Connor.Haydon@ghd.com)~~
 2020 PO# 34043123
 PO# 340-023969 Jessica Walsh

Kit Shipped to client via UPS Standard in 1 large cooler

Chain of Custody Form: Esplanade By The Islands WQ
 Project Number: rename to "Currents CDD"

Profile: 840, QC Report

Laboratory Submission #:

25120214

Station ID	Sample Type ¹	Sample Matrix ²	Parameters, Preservative ⁴ , Container Type ³ / Total # of Containers = 24				Laboratory Submission #
			NO ₃ -NO ₂ (SYSTA) TKN (351.2) NH ₃ (350.1) TP (365.3) T-N (Calc.)	BOD5 (SM5210B) TSS (SM2540D)	Ortho-Phos (Lab Filtered) (365.3)	Chlorophyll a (445.0) Filtered @ BEAS 12/3/25 0808	
			1.1mL 1:4 H ₂ SO ₄ pH<2 Lot # 25-22	Plain	Plain	Plain	
			1 x 1/2 Pint Plastic	1 x 2 Quart Plastic	1 x 1/2 Pint Plastic	1 x 500mL Opaque Plastic	
E1-8 Lake E1-8 WQ Location #1	Grab	SW	Date/Time: 12/2/2025 855				1
Lake E1-10 WQ Location #2	Grab	SW	Date/Time: 910				2
Lake E1-15 WQ Location #3	Grab	SW	Date/Time: 935				3
Lake E1-26 WQ Location #4	Grab	SW	Date/Time: 1035				4
Lake E1-25 WQ Location #5	Grab	SW	Date/Time: 1100				5
Lake E1-19 WQ Location #6	Grab	SW	Date/Time: 1115				6

- Notes:**
- "Sample Type" is used to indicate whether the sample was a grab (G) or whether it was a composite (C).
 - "Sample Matrix" is used to indicate whether the sample is being discharged to drinking water (DW), groundwater (GW), surface water (SW), fresh surface water (FSW), saline surface water (SSW), soil, sediment (SDMNT), or sludge (SLDG).
 - "Container Type" is used to indicate whether the container is plastic (P) or glass (G).
 - Sample must be refrigerated or stored in wet ice after collection. The temperature during storage should be less than or equal to 6°C (42.8°F).
 - Under "Preservative," list any preservatives that were added to the sample container. Lot Number of preservative used is specific to the bottles included in the kit. NaThio, H₂SO₄, and HNO₃ do not have expiration dates per the manufacturer. Micro bottles are pre-preserved at manufacturing stage. 40mL vials are pre-preserved at manufacturing stage.

- Instructions:**
- Each bottle has a label identifying sample ID, premeasured preservative contained in the bottle, sample type, client ID, and parameters for analysis.
 - The following information should be added to each bottle label after collection with permanent black ink: date and time of collection, sampler's name or initials, and any field number or ID.
 - All bottles not containing preservative may be rinsed with appropriate sample prior to collection.
 - The client is responsible for documentation of the sampling event. Please note special sampling events on the sample custody form.
 - Sample kit has been created by BEA using new, certified bottles.

Laboratory Sample Acceptability:

pH < 2: BEA Temperature: 19°C
 BEAS Temperature: 49°C

1	Collector & Affiliation: (Print & Sign) Jessica Walsh Jessica Walsh	Date: 12/2/25	Time: 1410	Received By & Affiliation: (Print & Sign) Melinda Merchant - BEAS	Date: 12/3/25	Time: 1410
2	Relinquished By & Affiliation: (Print & Sign) Melinda Merchant - BEAS	Date: 12/3/25	Time: 1135	Received By & Affiliation: (Print & Sign) Kerem McGowan BEA	Date: 12/3/25	Time: 1125
3	Relinquished By & Affiliation: (Print & Sign) Kerem McGowan BEA	Date: 12/3/25	Time: 1521	Received By & Affiliation: (Print & Sign) Kerem McGowan BEA	Date: 12/3/25	Time: 1524
4	Relinquished By & Affiliation: (Print & Sign)	Date:	Time:	Received By & Affiliation: (Print & Sign)	Date:	Time:
5	Relinquished By & Affiliation: (Print & Sign)	Date:	Time:	Received By & Affiliation: (Print & Sign)	Date:	Time:

BENCHMARK

EnviroAnalytical, Inc.

NELAP Certification #E84167

Submission Number: 25120214
 Project Name: CURRENTS GDD

QC REPORT

SUBMISSION NUMBER	SAMPLE NUMBER	METHOD	ANALYTE	ANALYSIS DATE/TIME	QC FLAG	QC VALUE	SAMPLE RESULT	LR RESULT	LR %RSD	SPK RESULT	STD-SPK %REC
25120214 - 001	829016	350.1	AMMONIA NITROGEN	12/17/2025 09:59	LR		0.000	0.000	0.00		
		350.1	AMMONIA NITROGEN	12/17/2025 14:04	MB	0.00	0.000				
25120821 - 002	829940	350.1	AMMONIA NITROGEN	12/17/2025 10:55	SPK	1.00	0.010			0.990	98.1
		350.1	AMMONIA NITROGEN	12/17/2025 12:57	STD	1.00	0.939				93.9
25120329 - 001	829136	351.2	TOTAL KJELDAHL NITROGEN	12/17/2025 15:17	LR		69.900	72.400	2.43		
		351.2	TOTAL KJELDAHL NITROGEN	12/17/2025 12:52	MB	0.00	0.000				
25120377 - 002	829217	351.2	TOTAL KJELDAHL NITROGEN	12/17/2025 16:55	SPK	2.00	0.690			2.540	92.1
		351.2	TOTAL KJELDAHL NITROGEN	12/17/2025 12:54	STD	2.50	2.320				92.6
25111042 - 002	828162	365.3	ORTHO PHOSPHORUS AS P	12/03/2025 12:37	LR		0.016	0.017	2.85		
		365.3	ORTHO PHOSPHORUS AS P	12/03/2025 17:34	MB	0.00	0.000				
25120188 - 009	828943	365.3	ORTHO PHOSPHORUS AS P	12/03/2025 18:19	SPK	0.20	0.005			0.221	112.0
		365.3	ORTHO PHOSPHORUS AS P	12/03/2025 17:37	STD	0.20	0.202				101.0
25120214 - 001	829016	365.3	TOTAL PHOSPHORUS AS P	12/09/2025 17:29	LR		0.169	0.158	5.47		
		365.3	TOTAL PHOSPHORUS AS P	12/09/2025 16:10	MB	0.00	0.000				
25120074 - 001	828784	365.3	TOTAL PHOSPHORUS AS P	12/09/2025 16:40	SPK	0.20	0.226			0.418	102.0
		365.3	TOTAL PHOSPHORUS AS P	12/09/2025 16:12	STD	0.20	0.185				92.5
25120408 - 001	829230	445.0	CHLOROPHYLL A	12/09/2025 11:15	LR		7.780	7.680	0.93		
		445.0	CHLOROPHYLL A	12/09/2025 11:15	MB	0.00	0.000				
		445.0	CHLOROPHYLL A	12/09/2025 11:15	STD	43.59	44.106				101.2
25120133 - 001	828871	SM2540D	TOTAL SUSPENDED SOLIDS	12/08/2025 09:33	LR		32.000	31.000	2.24		
		SM2540D	TOTAL SUSPENDED SOLIDS	12/08/2025 09:33	MB	0.00	0.000				
		SM2540D	TOTAL SUSPENDED SOLIDS	12/08/2025 10:07	STD	825.00	800.000				97.0
25120015 - 001	828673	SM5210B	BIOCHEMICAL OXYGEN DEMAND	12/03/2025 20:00	LR		109.000	95.700	9.19		
		SM5210B	BIOCHEMICAL OXYGEN DEMAND	12/03/2025 20:00	MB	0.00	0.000				
		SM5210B	BIOCHEMICAL OXYGEN DEMAND	12/03/2025 20:00	STD	198.00	185.050				93.5

QC FLAGS: MB or BLK = METHOD BLANK LR = LAB REPLICATE MSD = MATRIX SPIKE DUPLICATE STD or LCS = STANDARD SPK or MS = MATRIX SPIKE

SUBMISSION NUMBER	SAMPLE NUMBER	METHOD	ANALYTE	ANALYSIS DATE/TIME	QC FLAG	QC VALUE	SAMPLE RESULT	LR RESULT	LR %RSD	SPK RESULT	STD-SPK %REC
25120188 - 002	828936	SYSTEAS EASY	NITRATE+NITRITE AS N	12/11/2025 10:28	LR		0.212	0.200	4.43		
		SYSTEAS EASY	NITRATE+NITRITE AS N	12/11/2025 15:45	MB	0.00	0.000				
25120311 - 002	829109	SYSTEAS EASY	NITRATE+NITRITE AS N	12/11/2025 15:52	SPK	0.20	0.589			0.749	109.0
		SYSTEAS EASY	NITRATE+NITRITE AS N	12/11/2025 15:24	STD	0.25	0.264				106.0

Comments:

Surface Water Field Sheets

Benchmark EA South
 1001 Corporate Avenue, Suite 102
 North Port, FL 34289
 (941) 625-3137 / (800) 736-9986
 (941) 423-7336 fax
 Sample Temperature checked upon receipt at
 BEAS with Temperature Gun ID #7

Benchmark EA, Inc.
 1711 12th St. East
 Palmetto, FL 34221
 (941) 723-9986 / (800) 736-9986
 (941) 723-6061-fax
 Sample Temperature checked upon receipt at
 BEA with Temperature Gun ID #258

Client: GHD Services, Inc. (HSA ENG)
 2675 Winkler Ave. Suite 180
 Ft. Myers FL 33901
 Erik Isern (239) 215-3914 Shannon Tucker 239-210-8653
 Email EDD Reports to: ~~Connor Haydon (Connor.Haydon@ghd.com)~~
 2020 PO# 3403123
 PO# 340-023969 Jessica Walsh

Kit Shipped to client via UPS Standard in 1 large cooler

Chain of Custody Form: Esplanade By The Islands WQ

Project Number: rename to "Currents CDD"

Profile: 840, QC Report

Laboratory Submission #:

Station ID	Sample Type ¹	Sample Matrix ²	Parameters. Preservative ⁴ . Container Type ³ / Total # of Containers = 24				Laboratory Submission #
			NO ₃ -NO ₂ (SYSTEA) TKN (351.2) NH ₃ (350.1) TP (365.3) T-N (Calc.)	BOD ₅ (SM5210B) TSS (SM2540D)	Ortho-Phos (Lab Filtered) (365.3)	Chlorophyll a (445.0) Filtered @ BEAS 12/3/25	
E1-8			1.1mL 1:4 H ₂ SO ₄ pH<2 □ Lot # 25-22	Plain	Plain	Plain	
			1 x 1/2 Pint Plastic	1 x 2 Quart Plastic	1 x 1/2 Pint Plastic	1 x 500mL Opaque Plastic	
Lake E1-8 WQ Location #1	Grab	SW	Date/Time: 12/2/2025		855		
Lake E1-10 WQ Location #2	Grab	SW	Date/Time: 12/2/2025		910		
Lake E1-15 WQ Location #3	Grab	SW	Date/Time: 12/2/2025		935		
Lake E1-26 WQ Location #4	Grab	SW	Date/Time: 12/2/2025		1035		
Lake E1-25 WQ Location #5	Grab	SW	Date/Time: 12/2/2025		1100		
Lake E1-19 WQ Location #6	Grab	SW	Date/Time: 12/2/2025		1115		

- Notes:**
- "Sample Type" is used to indicate whether the sample was a grab (G) or whether it was a composite (C).
 - "Sample Matrix" is used to indicate whether the sample is being discharged to drinking water (DW), groundwater (GW), surface water (SW), fresh surface water (FSW), saline surface water (SSW), soil, sediment (SDMNT), or sludge (SLDG).
 - "Container Type" is used to indicate whether the container is plastic (P) or glass (G).
 - Sample must be refrigerated or stored in wet ice after collection. The temperature during storage should be less than or equal to 6°C (42.8°F).
 - Under "Preservative," list any preservatives that were added to the sample container. Lot Number of preservative used is specific to the bottles included in the kit. NaThio, H₂SO₄, and HNO₃ do not have expiration dates per the manufacturer. Micro bottles are pre-preserved at manufacturing stage. 40mL vials are pre-preserved at manufacturing stage.

- Instructions:**
- Each bottle has a label identifying sample ID, premeasured preservative contained in the bottle, sample type, client ID, and parameters for analysis.
 - The following information should be added to each bottle label after collection with permanent black ink: date and time of collection, sampler's name or initials, and any field number or ID.
 - All bottles not containing preservative may be rinsed with appropriate sample prior to collection.
 - The client is responsible for documentation of the sampling event. Please note special sampling events on the sample custody form.
 - Sample kit has been created by BEA using new, certified bottles.

Laboratory Sample Acceptability:

pH < 2 : 0 BEA Temperature:

BEAS Temperature: 41.9°C

1	Collector & Affiliation (Print & Sign) GHD Jessica Walsh	Date: 12/2/25	Time: 1410	Received By & Affiliation (Print & Sign) Melinda Merchant - BEAS	Date: 12/2/25	Time: 1410
2	Relinquished By & Affiliation (Print & Sign)	Date:	Time:	Received By & Affiliation (Print & Sign)	Date:	Time:
3	Relinquished By & Affiliation (Print & Sign)	Date:	Time:	Received By & Affiliation (Print & Sign)	Date:	Time:
4	Relinquished By & Affiliation (Print & Sign)	Date:	Time:	Received By & Affiliation (Print & Sign)	Date:	Time:
5	Relinquished By & Affiliation (Print & Sign)	Date:	Time:	Received By & Affiliation (Print & Sign)	Date:	Time:

SURFACE WATER FIELD SHEET
Station Information

STATION ID:	Lake E1-8
LOCATION:	OFF OF NE bank
DATE/TIME:	12/2/05 855
ALL TIMES ARE:	<input checked="" type="radio"/> ETZ or <input type="radio"/> CTZ (circle one)

WATERBODY TYPE: (Circle One)	<input checked="" type="radio"/> Small Lake (>4 and <10HA) (collect samples in middle of open water)	<input type="radio"/> Large Lake (>10HA) (collect samples at selected location point)
	<input type="radio"/> Small Stream (collect samples in representative area)	<input type="radio"/> Large River (collect samples in representative area)

Water Characteristics

TOTAL WATER DEPTH: (Average of 2 measurements) (Circle One if applicable)	3 (feet)	Sample Depth:	1.5 (feet)
STREAM FLOW:	No Flow	<input checked="" type="radio"/> Flow within Banks	<input type="radio"/> Flood Conditions
WATER LEVEL:	Low	<input checked="" type="radio"/> Normal	High
WATER SAMPLE COLLECTION DEVICE (Circle One)	<input type="radio"/> Van Dorn	<input type="radio"/> Direct Grab with Sample Bottle	<input checked="" type="radio"/> Dipper <input type="radio"/> Other

Field Measurements		Meter ID# 23137			Field Measurements Read By: (initials) JW		
Time (24 hr.)	Surface Depth Collected (feet)	pH* (SU)	D.O.(mg./L)	D.O. (%)	Temp (°C)	Conductivity (µmhos/cm)	Turbidity (NTU)
855	1.5	7.54	7.58	93.4	23.51	524	30.3
Time (24 hr.)	Bottom Depth Collected (feet)	pH (SU)	D.O.(mg./L)	D.O. (%)	Temp (°C)	Conductivity (µmhos/cm)	Turbidity (NTU)

*pH of preserved sample: number of drops of sulfuric acid added in field to achieve pH of less than 2:

Samples immediately placed on ice?

Yes No

WEATHER CONDITIONS: (circle) raining, clear, partly cloudy, windy

PERSONNEL ON SITE: JW

REMARKS:

SURFACE WATER FIELD SHEET
Station Information

STATION ID:	Lake E1-10
LOCATION:	OFF OF SW bank
DATE/TIME:	12/2/05 910
ALL TIMES ARE:	ETZ or CTZ (circle one)

WATERBODY TYPE: (Circle One)	<input checked="" type="radio"/> Small Lake (>4 and <10HA) (collect samples in middle of open water)	<input type="radio"/> Large Lake (>10HA) (collect samples at selected location point)
	<input type="radio"/> Small Stream (collect samples in representative area)	<input type="radio"/> Large River (collect samples in representative area)

Water Characteristics

TOTAL WATER DEPTH: (Average of 2 measurements) (Circle One if applicable)	4 (feet)	Sample Depth:	2 (feet)
STREAM FLOW:	<input type="radio"/> No Flow	<input checked="" type="radio"/> Flow within Banks	<input type="radio"/> Flood Conditions
WATER LEVEL:	<input type="radio"/> Low	<input checked="" type="radio"/> Normal	<input type="radio"/> High
WATER SAMPLE COLLECTION DEVICE (Circle One)	<input type="radio"/> Van Dorn	<input type="radio"/> Direct Grab with Sample Bottle	<input checked="" type="radio"/> Dipper <input type="radio"/> Other

Field Measurements		Meter ID#	Field Measurements					
Time (24 hr.)	Surface Depth Collected (feet)		pH* (SU)	D.O.(mg./L)	D.O. (%)	Temp (°C)	Conductivity (µmhos/cm)	Turbidity (NTU)
910	2	23137	8.29	7.38	89.0	24.68	501	10.3
Time (24 hr.)	Bottom Depth Collected (feet)		pH (SU)	D.O.(mg./L)	D.O. (%)	Temp (°C)	Conductivity (µmhos/cm)	Turbidity (NTU)

*pH of preserved sample: number of drops of sulfuric acid added in field to achieve pH of less than 2: _____
 Samples immediately placed on ice? Yes No

WEATHER CONDITIONS: (circle) raining, clear, partly cloudy, windy

PERSONNEL ON SITE: JW

REMARKS: _____

SURFACE WATER FIELD SHEET
Station Information

STATION ID:	Lake E1-26
LOCATION:	off of SE bank
DATE/TIME:	12/2/25 1035
ALL TIMES ARE:	<input checked="" type="radio"/> ETZ or <input type="radio"/> CTZ (circle one)

WATERBODY TYPE: (Circle One)	Small Lake (>4 and <10HA) (collect samples in middle of open water)	Large Lake (>10HA) (collect samples at selected location point)
	Small Stream (collect samples in representative area)	Large River (collect samples in representative area)

Water Characteristics

TOTAL WATER DEPTH: (Average of 2 measurements) (Circle One if applicable)	3 (feet)	Sample Depth:	1.5 (feet)
STREAM FLOW:	No Flow	<input checked="" type="radio"/> Flow within Banks	Flood Conditions
WATER LEVEL:	(Circle One)	Low	<input checked="" type="radio"/> Normal High
WATER SAMPLE COLLECTION DEVICE (Circle One)	Van Dorn	Direct Grab with Sample Bottle	<input checked="" type="radio"/> Dipper Other

Field Measurements		Meter ID# 23137			Field Measurements Read By: (initials) JW		
Time (24 hr.)	Surface Depth Collected (feet)	pH* (SU)	D.O.(mg./L)	D.O. (%)	Temp (°C)	Conductivity (µmhos/cm)	Turbidity (NTU)
1035	1.5	8.57	7.26	88.3	25.11	451	9.20
Time (24 hr.)	Bottom Depth Collected (feet)	pH (SU)	D.O.(mg./L)	D.O. (%)	Temp (°C)	Conductivity (µmhos/cm)	Turbidity (NTU)

*pH of preserved sample: number of drops of sulfuric acid added in field to achieve pH of less than 2:
 Samples immediately placed on ice? Yes No

WEATHER CONDITIONS: (circle) raining, clear, partly cloudy, windy

PERSONNEL ON SITE: JW

REMARKS:

SURFACE WATER FIELD SHEET
Station Information

STATION ID: Lake E1-25

LOCATION: OFF OF E bank

DATE/TIME: 12/2/25 1100

ALL TIMES ARE: (ETZ) or CTZ
(circle one)

WATERBODY TYPE: (Circle One)

Small Lake (>4 and <10HA) (collect samples in middle of open water)

Large Lake (>10HA) (collect samples at selected location point)

Small Stream (collect samples in representative area)

Large River (collect samples in representative area)

Water Characteristics

TOTAL WATER DEPTH: 5 (feet) (Average of 2 measurements)

Sample Depth: 2.5 (feet)

STREAM FLOW: (Circle One if applicable)

No Flow Flow within Banks Flood Conditions

WATER LEVEL: (Circle One) Low Normal High

WATER SAMPLE COLLECTION DEVICE (Circle One) Van Dorn Direct Grab with Sample Bottle Dipper Other

Field Measurements

Meter ID# 23137

Field Measurements

Read By: (initials) W

Time (24 hr.)	Surface Depth Collected (feet)	pH* (SU)	D.O.(mg./L)	D.O. (%)	Temp (°C)	Conductivity (µmhos/cm)	Turbidity (NTU)
<u>1100</u>	<u>2.5</u>	<u>8.72</u>	<u>7.08</u>	<u>86.0</u>	<u>24.86</u>	<u>434</u>	<u>9.92</u>
Time (24 hr.)	Bottom Depth Collected (feet)	pH (SU)	D.O.(mg./L)	D.O. (%)	Temp (°C)	Conductivity (µmhos/cm)	Turbidity (NTU)

*pH of preserved sample: number of drops of sulfuric acid added in field to achieve pH of less than 2:
Samples immediately placed on ice? Yes No

WEATHER CONDITIONS: (circle) raining, clear, partly cloudy, windy

PERSONNEL ON SITE: JW

REMARKS: _____

SURFACE WATER FIELD SHEET
Station Information

STATION ID:	Lake E1-19
LOCATION:	OFF OF W bank
DATE/TIME:	12/2/25 1115
ALL TIMES ARE:	<u>ETZ</u> or CTZ (circle one)

WATERBODY TYPE: (Circle One)	<u>Small Lake (>4 and <10HA)</u> (collect samples in middle of open water)	Large Lake (>10HA) (collect samples at selected location point)
	Small Stream (collect samples in representative area)	Large River (collect samples in representative area)

Water Characteristics

TOTAL WATER DEPTH: (Average of 2 measurements) (Circle One if applicable)	<u>4</u> (feet)	Sample Depth:	<u>2</u> (feet)
STREAM FLOW:	No Flow	<u>Flow within Banks</u>	Flood Conditions
WATER LEVEL:	(Circle One)	Low	<u>Normal</u> High
WATER SAMPLE COLLECTION DEVICE (Circle One)	Van Dorn	Direct Grab with Sample Bottle	<u>Dipper</u> Other _____

Field Measurements		Meter ID# <u>23137</u>			Field Measurements Read By: (initials) <u>JW</u>		
Time (24 hr.)	Surface Depth Collected (feet)	pH* (SU)	D.O.(mg./L)	D.O. (%)	Temp (°C)	Conductivity (µmhos/cm)	Turbidity (NTU)
<u>1115</u>	<u>2</u>	<u>8.58</u>	<u>7.61</u>	<u>94.0</u>	<u>25.08</u>	<u>478</u>	<u>7.79</u>
Time (24 hr.)	Bottom Depth Collected (feet)	pH (SU)	D.O.(mg./L)	D.O. (%)	Temp (°C)	Conductivity (µmhos/cm)	Turbidity (NTU)

*pH of preserved sample: number of drops of sulfuric acid added in field to achieve pH of less than 2:
 Samples immediately placed on ice? Yes No

WEATHER CONDITIONS: (circle) raining, clear, partly cloudy, windy

PERSONNEL ON SITE: JW

REMARKS: _____

Laboratory Data Compliance Memo



Data Compliance Report

January 15, 2026

To	Mr. Bruce Bernard Manager of Field Operations Calvin, Giordano & Associates, Inc. 1800 Eller Drive, Suite 600 Fort Lauderdale, FL 33316	Contact No.	716-205-1977
Copy to	Chrissi Harding	Email	Sheri.Finn@ghd.com
From	Sheri Finn/eew/56	Project No.	11225022
Project Name	Currents CDD Sampling		
Subject	Analytical Results Compliance Report Surface Water Quality Monitoring Currents CDD Fort Myers, Florida November 2025		

The services undertaken by GHD in connection with preparing this report were limited to those specifically detailed in the report and are subject to the scope limitations set out in the report.

1. Compliance Review

Samples were collected in November 2025 in support of the Currents CDD water sampling. The analytical results are summarized in Table 1. All samples were prepared and analyzed within the method required holding times. The method blank results were non-detect. All reported laboratory control sample (LCS) analyses demonstrated acceptable accuracy. Laboratory duplicate analyses were performed for some analytes. All results were acceptable, indicating good analytical precision. The matrix spike (MS) results were evaluated per the laboratory limits. The MS analyses performed were acceptable, demonstrating good analytical accuracy.

Based on this compliance review, the results in Table 1 are acceptable for use.

Regards,

Sheri Finn
Analyst

Currents

Community Development District

Financial Statements
February 28, 2026

JPWard and Associates, LLC
2301 N.E. 37th Street
Fort Lauderdale, Florida 33308
Phone: (954) 658-4900

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Currents Community Development District

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**Currents Community Development District
Balance Sheet
for the Period Ending February 28, 2026**

	Governmental Funds							Totals (Memorandum Only)
	General Fund	Debt Service Funds			Capital Project Fund	Account Groups		
		Series 2020A	Series 2020B	Series 2024		Series 2024	General Long Term Debt	
Assets								
Cash and Investments								
General Fund - Invested Cash	\$ 710,146	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 710,146
Debt Service Fund								
Interest Account	-	-	-	130	-	-	-	130
Reserve Account	-	327,600	295,588	652,440	-	-	-	1,275,628
Revenue Account	-	799,300	6,153	1,390,891	-	-	-	2,196,344
Prepayment Account	-	-	331,901	1,060	-	-	-	332,961
Construction Account	-	-	-	-	22,550	-	-	22,550
Accounts Receivable	-	-	-	-	-	-	-	-
Due from Other Funds								
General Fund	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	-	-	1,760,542	-	1,760,542
Amount to be Provided by Debt Service Funds	-	-	-	-	-	33,474,458	-	33,474,458
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	32,764,603	32,764,603
Total Assets	<u>\$ 710,146</u>	<u>\$ 1,126,900</u>	<u>\$ 633,642</u>	<u>\$ 2,044,521</u>	<u>\$ 22,550</u>	<u>\$ 35,235,000</u>	<u>\$ 32,764,603</u>	<u>\$ 72,537,363</u>

**Currents Community Development District
Balance Sheet
for the Period Ending February 28, 2026**

	Governmental Funds								Totals (Memorandum Only)							
	General Fund		Debt Service Funds			Capital Project Fund		Account Groups								
		Series 2020A	Series 2020B	Series 2024	Series 2024	General Long Term Debt	General Fixed Assets									
Liabilities																
Accounts Payable	\$	-	\$	-	\$	-	\$	-	\$	-						
Due to Other Funds																
General Fund		-	-	-	-	-	-	-	-							
Debt Service Fund(s)		-	-	-	-	-	-	-	-							
Notes Payable		-	-	-	-	3,082,451	-	-	3,082,451							
Bonds Payable																
Current Portion (Due within 12 months)																
Series 2020A		-	-	-	-	240,000	-	-	240,000							
Series 2020B		-	-	-	-	-	-	-	-							
Series 2024		-	-	-	-	270,000	-	-	270,000							
Long Term																
Series 2020A		-	-	-	-	10,325,000	-	-	10,325,000							
Series 2020B		-	-	-	-	6,165,000	-	-	6,165,000							
Series 2024		-	-	-	-	18,235,000	-	-	18,235,000							
Unamortized Prem/Disc on Bds Pybl		-	-	-	-	(101,125)	-	-	(101,125)							
Total Liabilities	\$	-	\$	-	\$	-	\$	2,981,327	\$	35,235,000	\$	-	\$	38,216,327		
Fund Equity and Other Credits																
Investment in General Fixed Assets		-	-	-	-	-	-	32,764,603	-	32,764,603						
Fund Balance																
Restricted																
Beginning: October 1, 2025 (Unaudited)		-	669,426	969,860	1,284,565	(2,969,380)	-	-	-	(45,529)						
Results from Current Operations		-	457,474	(336,218)	759,957	10,604	-	-	-	891,816						
Unassigned																
Beginning: October 1, 2025 (Unaudited)		84,192	-	-	-	-	-	-	-	84,192						
Extraordinary Capital/Operations Reserve		70,833	-	-	-	-	-	-	-	70,833						
1st Qtr Operations Reserve		18,360	-	-	-	-	-	-	-	18,360						
Results from Current Operations		536,761	-	-	-	-	-	-	-	536,761						
Total Fund Equity and Other Credits	\$	710,146	\$	1,126,900	\$	633,642	\$	2,044,521	\$	(2,958,776)	\$	-	\$	32,764,603	\$	34,321,036
Total Liabilities, Fund Equity and Other Credits	\$	710,146	\$	1,126,900	\$	633,642	\$	2,044,521	\$	22,550	\$	35,235,000	\$	32,764,603	\$	72,537,363

**Currents Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2026**

Description	February	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Special Assessment Revenue				
Special Assessments - On-Roll	11,081	711,514	765,687	93%
Other Fees and Charges				
Discounts/Collection Fees	-	-	(53,598)	0%
Total Revenue and Other Sources:	\$ 11,081	711,514	\$ 765,687	93%
Expenditures and Other Uses				
Executive				
Professional Management	3,917	19,583	47,000	42%
Financial and Administrative				
Audit Services	-	4,200	4,500	93%
Accounting Services	3,333	16,667	40,000	42%
Assessment Roll Services	3,333	16,667	40,000	42%
Arbitrage Rebate Services	-	-	1,500	0%
Other Contractual Services				
Legal Advertising	-	-	4,200	0%
Trustee Services	-	-	11,250	0%
Dissemination Agent Services	-	3,500	5,000	70%
Bond Amortization Schedules	-	750	1,500	50%
Property Appraiser Fees	-	20,350	750	2713%
Bank Service Fees	-	-	250	0%
Communications & Freight Services				
Postage, Freight & Messenger	-	162	500	32%
Computer Services - Website Development	1,200	1,200	2,400	50%
Insurance				
	-	7,199	7,000	103%
Printing & Binding				
	-	-	100	0%
Subscription & Memberships				
	-	175	175	100%
Legal Services				
Legal - General Counsel	-	1,670	10,000	17%
Legal - Series 2024 Bonds	193	358	-	0%
Other General Government Services				
Engineering Services	-	-	10,000	0%

**Currents Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2026**

Description	February	Year to Date	Total Annual Budget	% of Budget
Stormwater Management Services				
Professional - Management	1,117	5,172	60,000	9%
Lake System				
Aquatic Weed Control	-	24,540	80,000	31%
Lake Bank Maintenance	-	1,000	22,000	5%
Water Quality Reporting/Testing	-	-	15,000	0%
Littoral Shelf - Invasive Plant Ctrl	-	-	10,000	0%
Control Structures/Catch Basin/Outfall	-	-	120,000	0%
Preserve Services				
Repairs & Maintenance	-	6,968	15,000	46%
Monitoring	-	-	12,000	0%
Landscaping				
Repairs & Maintenance	-	5,400	36,000	15%
Capital Outlay				
Littoral Shelf Plantings	-	-	10,000	0%
Erosion Restoration	-	-	24,500	0%
Contingencies	-	-	27,400	0%
Reserves				
Extraordinary Capital/Operations	4,167	20,833	50,000	42%
1st Quarter Operations Reserve	3,672	18,360	44,064	42%
Total Expenditures and Other Uses:	\$ 20,931	\$ 174,753	\$ 712,089	25%
Net Increase/ (Decrease) in Fund Balance	(9,850)	536,761	-	
Fund Balance - Beginning	712,158	134,192	134,192	
Extraordinary Capital/Operations Reserve	4,167	20,833	50,000	
1st Quarter Operations Reserve	3,672	18,360	44,064	
Fund Balance - Ending	\$ 710,146	\$ 710,146	\$ 228,256	

Currents Community Development District
Debt Service Fund - Series 2020A
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2026

Description	February	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Reserve Account	973	5,191	12,500	42%
Revenue Account	1,895	5,755	8,000	72%
Special Assessments - Prepayments				
Special Assessments - On Roll	10,195	654,603	701,123	93%
Other Fees and Charges				
Fees/Discounts for Early Payment	-	-	(45,867)	0%
Total Revenue and Other Sources:	\$ 13,063	\$ 665,549	\$ 675,756	98%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2020A	-	-	240,000	0%
Interest Expense				
Series 2020A	-	208,075	416,150	50%
Total Expenditures and Other Uses:	\$ -	\$ 208,075	\$ 656,150	32%
Net Increase/ (Decrease) in Fund Balance	13,063	457,474	19,606	
Fund Balance - Beginning	1,113,837	669,426	669,426	
Fund Balance - Ending	\$ 1,126,900	\$ 1,126,900	\$ 689,032	

Currents Community Development District
Debt Service Fund - Series 2020B
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2026

Description	February	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Reserve Account	878	5,040	20,186	25%
Prepayment Account	2,610	7,845	-	0%
Revenue Account	30	337	654	52%
Special Assessments - Prepayments				
Special Assessments - On Roll	-	-	-	0%
Special Assessments - Off Roll	-	147,424	345,844	43%
Special Assessments - Prepayments	24,852	1,092,711	-	0%
Total Revenue and Other Sources:	\$ 28,370	\$ 1,253,357	\$ 366,684	342%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2020B	-	-	-	0%
Principal Debt Service - Early Redemptions				
Series 2020B	790,000	1,420,000	-	0%
Interest Expense				
Series 2020B	8,394	169,575	345,844	49%
Total Expenditures and Other Uses:	\$ 798,394	\$ 1,589,575	\$ 345,844	460%
Net Increase/ (Decrease) in Fund Balance	(770,024)	(336,218)	20,840	
Fund Balance - Beginning	1,403,666	969,860	969,860	
Fund Balance - Ending	\$ 633,642	\$ 633,642	\$ 990,700	

Currents Community Development District
Debt Service Fund - Series 2024
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2026

Description	February	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Prepayment Account	3	184	-	0%
Reserve Account	1,938	10,351	29,076	36%
Revenue Account	3,185	9,115	1,889	483%
Capitalized Interest Account	-	1	300	0%
Special Assessments - Prepayments				
Special Assessments - On Roll	20,335	1,305,733	1,398,499	93%
Other Fees and Charges				
Fees/Discounts for Early Payment	-	-	(91,491)	0%
Intragovernmental Transfer In				
	-	-	-	0%
Total Revenue and Other Sources:	\$ 25,461	\$ 1,325,383	\$ 1,338,273	99%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2024	-	-	270,000	0%
Principal Debt Service - Early Redemptions				
Series 2024	-	35,000	-	0%
Interest Expense				
Series 2024	-	520,075	1,039,165	50%
Intragovernmental Transfer Out				
	1,938	10,351	-	0%
Total Expenditures and Other Uses:	\$ 1,938	\$ 565,426	\$ 1,309,165	43%
Net Increase/ (Decrease) in Fund Balance	23,523	759,957	29,108	
Fund Balance - Beginning	2,020,998	1,284,565	1,284,565	
Fund Balance - Ending	\$ 2,044,521	\$ 2,044,521	\$ 1,313,673	

**Currents Community Development District
Capital Projects Fund - Series 2024
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2026**

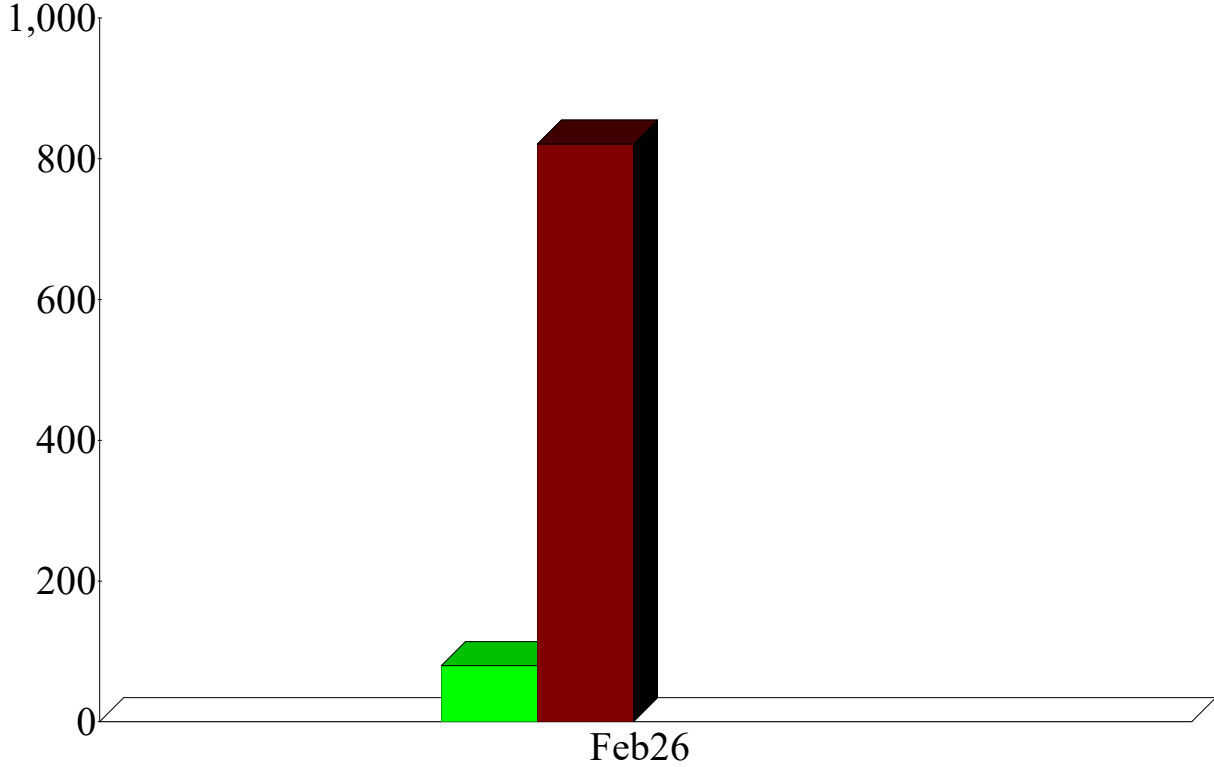
Description	February	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Construction Account	60	253	-	0%
Intragovernmental Transfer in	1,938	10,351	-	0%
Total Revenue and Other Sources:	<u>\$ 1,998</u>	<u>\$ 10,604</u>	<u>\$ -</u>	<u>0%</u>
Expenditures and Other Uses				
Capital Outlay				
Intragovernmental Transfer Out	-	-	-	0%
Total Expenditures and Other Uses:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0%</u>
Net Increase/ (Decrease) in Fund Balance	1,998	10,604	-	
Fund Balance - Beginning	(2,960,774)	(2,969,380)	-	
Fund Balance - Ending	<u>\$ (2,958,776)</u>	<u>\$ (2,958,776)</u>	<u>\$ -</u>	

Currents Community Development District

Income and Expense by Month February 2026

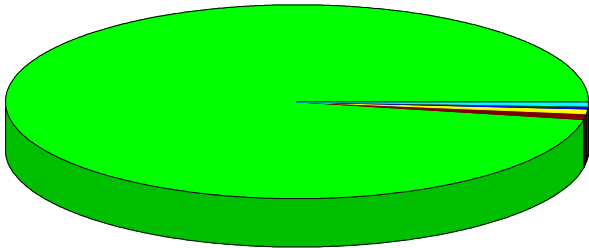


\$ in 1,000's



Expense Summary February 2026

5170000 · Debt Service	97.22%
5130000 · Financial and Administ	0.96
9099000 · Reserve Allocations	0.95
5120000 · Executive	0.48
5810000 · Interfund Transfer Out	0.24
5380000 · Stormwater Mgmt-Con	0.14
5140000 · Legal Services	0.02
Total	\$821,262.53



By Account