

CURRENTS COMMUNITY DEVELOPMENT DISTRICT



AGENDA

JUNE 9, 2021

PREPARED BY:

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CURRENTS COMMUNITY DEVELOPMENT DISTRICT

June 2, 2021

Board of Supervisors

Currents Community Development District

Dear Board Members:

This Meeting of the Board of Supervisors of the Currents Community Development District will be held on **Wednesday, June 9, 2021 at 2:30 P.M.** at the offices of **Coleman, Yovanovich & Koester, 4001 Tamiami Trail North, Suite 300, Naples, Florida 34103.**

The following WebEx link and telephone number are provided to join/watch the meeting. The District encourages those individuals who have not been fully vaccinated to wear masks at all times during the meeting.

Weblink:

<https://districts.webex.com/districts/onstage/g.php?MTID=e03a74d03256a4ae717bcc5f4d124d2ca>

Access Code: **173 819 8155**, Event password: **Jpward**

Call in information if you choose not to use the web link:

Phone: **408-418-9388** and enter the access code **173 819 8155** to join the meeting.

The link to the meeting will also be posted on the District's web site: www.Currentscdd.org.

The Agenda is as Follows:

1. Call to Order & Roll Call.
2. Consideration to fill Seat 5, formerly Mr. Tim Martin whose resignation took effect January 29, 2020.
 - I. Appointment of individual to fill Seat 5, whose term is set to expire November 2022.
 - II. Oath of Office.
 - III. Guide to the Sunshine Law and Code of Ethics for Public Employees.
 - IV. Form 1 – Statement of Financial Interests.

3. Consideration of **Resolution 2021-9**, Re-Designation of the Officers of the District.
4. Consideration of Minutes:
 - I. April 28, 2021 – Regular Meeting
5. **PUBLIC HEARINGS**
 - a. **FISCAL YEAR 2022 BUDGET**
 - I. Public Comment and Testimony
 - II. Board Comment
 - III. Consideration of Resolution 2021-10 adopting the annual appropriation and Budget for Fiscal Year 2021.
 - b. **FISCAL YEAR 2022 IMPOSING SPECIAL ASSESSMENTS; ADOPTING AN ASSESSMENT ROLL, APPROVING THE GENERAL FUND SPECIAL ASSESSMENT METHODOLOGY AND SETTING AN OPERATIONS AND MAINTENANCE CAP FOR NOTICE PURPOSES ONLY.**
 - I. Public Comment and Testimony
 - II. Board Comment

Consideration of Resolution 2021-11 Imposing Special Assessments, Adopting an Assessment Roll and Approving the General Fund Special Assessment Methodology.
6. Consideration of Resolution 2021-12 designating dates, time, and location for regular meeting of the Board of Supervisor’s for Fiscal Year 2021
7. Staff Reports
 - I. District Attorney
 - II. District Engineer
 - III. District Manager
 - a) Financial Statements for period ending April 30, 2021 (unaudited)
 - b) Financial Statements for period ending May 31, 2021 (unaudited)
8. Supervisor’s Requests and Audience Comments
9. Adjournment

The Second Order of Business is the Appointment of an Individual to fill Seat 5 left vacant by Mr. Tim Martin on January 29, 2020.

The Statute provides that the Board, in its sole and absolute discretion may fill the seat by motion, second and affirmative vote of the Board. There is NO nomination process for this action.

Once the Board discusses this matter, you may choose to appoint an individual to fill this unexpired term of office. There is no requirement to fill the seat immediately, that decision is

solely in the Board’s discretion. If you choose to appoint an individual to the Board, they will need to be sworn into office.

The Third Order of Business is the Consideration of **Resolution 2021-9** Re-Designating of the Officers of the District.

The current Officers of the District are as follows:

Chairman	Charles Cook
Vice Chairman	Ryan Futch
Secretary/Treasurer	James Ward
Assistant Secretary	Rob Summers
Assistant Secretary	Brian Keller
Assistant Secretary	VACANT

The newly appointed Board Member must file a Form 1 – Statement of Financial Interests, which must be filed with the Supervisor of Elections in the County in which he/she resides within thirty (30) days of being seated on this Board.

Additionally, if any of the newly appointed Board currently sits as members of any other Community Development District Boards, you must amend your current Form 1 – Statement of Financial Interests to now include the Currents Community Development District. The amended form must be filed with the Supervisor of Election in the County in which the new members resides within thirty (30) days of being seated on this Board of Supervisors.

The Fourth Order of Business is the Consideration of the April 28, 2021 Regular meeting minutes.

The Fifth Order of Business deals with deals with two (2) required Public Hearings to consider the adoption of the District’s Fiscal Year 2022 Budget, Assessments, General Fund Special Assessment Methodology and establishing a Cap rate for the General Fund.

The first Public Hearing deals with the adoption of the Fiscal Year 2022 Budget which includes the General Fund operations. At the conclusion of the hearing, will be the consideration of Resolution 2021-10 which adopts the Fiscal Year 2022 Budget. The second Public Hearing deals with the adoption of the General Fund Assessments. At the conclusion of the hearing, will be the consideration of Resolution 2021-11 which will adopt the General Fund assessment for Fiscal Year2022.

The Sixth Order of Business is the Consideration of Resolution 2021-12 setting the proposed meeting schedule for Fiscal Year 2022. As you may re-call, to the extent that the District has a regular meeting schedule the District is required to advertise this schedule (legal advertisement) on a periodic basis at the beginning of the Fiscal Year.

The proposed meeting schedule is at **2:30 P.M.** at the offices of **Coleman, Yovanovich & Koester, 4001 Tamiami Trail North, Suite 300, Naples, Florida 34103.**

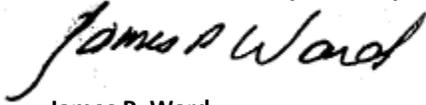
The Fiscal Year 2022 schedule is as follows:

October 13, 2021	November 10, 2021
December 8, 2021	January 14, 2022
February 9, 2022	March 9, 2022
April 13, 2022	May 11, 2022
June 8, 2022	July 13, 2022
August 10, 2022	September 14, 2022

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

Sincerely,

Currents Community Development District



James P. Ward
District Manager

OATH OR AFFIRMATION OF OFFICE

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

Signature

Printed Name: _____

STATE OF FLORIDA
COUNTY OF COLLIER

Sworn to (or affirmed) before me by means of () physical presence or () online notarization this ____ day of _____, 2021, by _____, whose signature appears hereinabove, who is personally known to me or who produced _____ as identification.

NOTARY PUBLIC
STATE OF FLORIDA

Print Name: _____

My Commission Expires: _____

Mailing Address for Agendas: ___ HOME ___ OFFICE

Cell Number

Home Number

FORM 1

STATEMENT OF FINANCIAL INTERESTS

2020

Please print or type your name, mailing address, agency name, and position below:

FOR OFFICE USE ONLY:

LAST NAME -- FIRST NAME -- MIDDLE NAME :

MAILING ADDRESS :

CITY : ZIP : COUNTY :

NAME OF AGENCY :

NAME OF OFFICE OR POSITION HELD OR SOUGHT :

CHECK ONLY IF CANDIDATE OR NEW EMPLOYEE OR APPOINTEE

****** THIS SECTION MUST BE COMPLETED ******

DISCLOSURE PERIOD:

THIS STATEMENT REFLECTS YOUR FINANCIAL INTERESTS FOR CALENDAR YEAR ENDING DECEMBER 31, 2020.

MANNER OF CALCULATING REPORTABLE INTERESTS:

FILERS HAVE THE OPTION OF USING REPORTING THRESHOLDS THAT ARE ABSOLUTE DOLLAR VALUES, WHICH REQUIRES FEWER CALCULATIONS, OR USING COMPARATIVE THRESHOLDS, WHICH ARE USUALLY BASED ON PERCENTAGE VALUES (see instructions for further details). CHECK THE ONE YOU ARE USING (**must check one**):

COMPARATIVE (PERCENTAGE) THRESHOLDS OR **DOLLAR VALUE THRESHOLDS**

PART A -- PRIMARY SOURCES OF INCOME [Major sources of income to the reporting person - See instructions]
(If you have nothing to report, write "none" or "n/a")

NAME OF SOURCE OF INCOME	SOURCE'S ADDRESS	DESCRIPTION OF THE SOURCE'S PRINCIPAL BUSINESS ACTIVITY

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

NAME OF BUSINESS ENTITY	NAME OF MAJOR SOURCES OF BUSINESS' INCOME	ADDRESS OF SOURCE	PRINCIPAL BUSINESS ACTIVITY OF SOURCE

PART C -- REAL PROPERTY [Land, buildings owned by the reporting person - See instructions]
(If you have nothing to report, write "none" or "n/a")

You are not limited to the space on the lines on this form. Attach additional sheets, if necessary.

FILING INSTRUCTIONS for when and where to file this form are located at the bottom of page 2.

INSTRUCTIONS on who must file this form and how to fill it out begin on page 3.

PART D — INTANGIBLE PERSONAL PROPERTY [Stocks, bonds, certificates of deposit, etc. - See instructions]
 (If you have nothing to report, write "none" or "n/a")

TYPE OF INTANGIBLE	BUSINESS ENTITY TO WHICH THE PROPERTY RELATES

PART E — LIABILITIES [Major debts - See instructions]
 (If you have nothing to report, write "none" or "n/a")

NAME OF CREDITOR	ADDRESS OF CREDITOR

PART F — INTERESTS IN SPECIFIED BUSINESSES [Ownership or positions in certain types of businesses - See instructions]
 (If you have nothing to report, write "none" or "n/a")

	BUSINESS ENTITY # 1	BUSINESS ENTITY # 2
NAME OF BUSINESS ENTITY		
ADDRESS OF BUSINESS ENTITY		
PRINCIPAL BUSINESS ACTIVITY		
POSITION HELD WITH ENTITY		
I OWN MORE THAN A 5% INTEREST IN THE BUSINESS		
NATURE OF MY OWNERSHIP INTEREST		

PART G — TRAINING For elected municipal officers, appointed school superintendents, and commissioners of a community redevelopment agency created under Part III, Chapter 163 required to complete annual ethics training pursuant to section 112.3142, F.S.

I CERTIFY THAT I HAVE COMPLETED THE REQUIRED TRAINING.

IF ANY OF PARTS A THROUGH G ARE CONTINUED ON A SEPARATE SHEET, PLEASE CHECK HERE

SIGNATURE OF FILER:

Signature:

Date Signed:

CPA or ATTORNEY SIGNATURE ONLY

If a certified public accountant licensed under Chapter 473, or attorney in good standing with the Florida Bar prepared this form for you, he or she must complete the following statement:

I, _____, prepared the CE Form 1 in accordance with Section 112.3145, Florida Statutes, and the instructions to the form. Upon my reasonable knowledge and belief, the disclosure herein is true and correct.

CPA/Attorney Signature: _____

Date Signed: _____

FILING INSTRUCTIONS:

If you were mailed the form by the Commission on Ethics or a County Supervisor of Elections for your annual disclosure filing, return the form to that location. To determine what category your position falls under, see page 3 of instructions.

Local officers/employees file with the Supervisor of Elections of the county in which they permanently reside. (If you do not permanently reside in Florida, file with the Supervisor of the county where your agency has its headquarters.) Form 1 filers who file with the Supervisor of Elections may file by mail or email. Contact your Supervisor of Elections for the mailing address or email address to use. Do not email your form to the Commission on Ethics, it will be returned.

State officers or specified state employees who file with the Commission on Ethics may file by mail or email. To file by mail, send the completed form to P.O. Drawer 15709, Tallahassee, FL 32317-5709; physical address: 325 John Knox Rd, Bldg E, Ste 200, Tallahassee, FL 32303. To file with the Commission by email, scan your completed form and any attachments as a pdf (do not use any other format), send it to CEForm1@leg.state.fl.us and retain a copy for your records. Do not file by both mail and email. Choose only one filing method. Form 6s will not be accepted via email.

Candidates file this form together with their filing papers.

MULTIPLE FILING UNNECESSARY: A candidate who files a Form 1 with a qualifying officer is not required to file with the Commission or Supervisor of Elections.

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

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

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

Finally, file a final disclosure form (Form 1F) within 60 days of leaving office or employment. Filing a CE Form 1F (Final Statement of Financial Interests) does not relieve the filer of filing a CE Form 1 if the filer was in his or her position on December 31, 2020.

NOTICE

Annual Statements of Financial Interests are due July 1. If the annual form is not filed or postmarked by September 1, an automatic fine of \$25 for each day late will be imposed, up to a maximum penalty of \$1,500. Failure to file also can result in removal from public office or employment. [s. 112.3145, F.S.]

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

WHO MUST FILE FORM 1:

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

2) Appointed members of each board, commission, authority, or council having statewide jurisdiction, excluding members of solely advisory bodies, but including judicial nominating commission members; Directors of Enterprise Florida, Scripps Florida Funding Corporation, and Career Source Florida; and members of the Council on the Social Status of Black Men and Boys; the Executive Director, Governors, and senior managers of Citizens Property Insurance Corporation; Governors and senior managers of Florida Workers' Compensation Joint Underwriting Association; board members of the Northeast Fla. Regional Transportation Commission; board members of Triumph Gulf Coast, Inc; board members of Florida Is For Veterans, Inc.; and members of the Technology Advisory Council within the Agency for State Technology.

3) The Commissioner of Education, members of the State Board of Education, the Board of Governors, the local Boards of Trustees and Presidents of state universities, and the Florida Prepaid College Board.

4) Persons elected to office in any political subdivision (such as municipalities, counties, and special districts) and any person appointed to fill a vacancy in such office, unless required to file Form 6.

5) Appointed members of the following boards, councils, commissions, authorities, or other bodies of county, municipality, school district, independent special district, or other political subdivision: the governing body of the subdivision; community college or junior college district boards of trustees; boards having the power to enforce local code provisions; boards of adjustment; community redevelopment agencies; planning or zoning boards having the power to recommend, create, or modify land planning or zoning within a political subdivision, except for citizen advisory committees, technical coordinating committees, and similar groups who only have the power to make recommendations to planning or zoning boards, and except for representatives of a military installation acting on behalf of all military installations within that jurisdiction; pension or retirement boards empowered to invest pension or retirement funds or determine entitlement to or amount of pensions or other retirement benefits, and the Pinellas County Construction Licensing Board.

6) Any appointed member of a local government board who is required to file a statement of financial interests by the appointing authority or the enabling legislation, ordinance, or resolution creating the board.

7) Persons holding any of these positions in local government: mayor; county or city manager; chief administrative employee or finance

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

8) Officers and employees of entities serving as chief administrative officer of a political subdivision.

9) Members of governing boards of charter schools operated by a city or other public entity.

10) Employees in the office of the Governor or of a Cabinet member who are exempt from the Career Service System, excluding secretarial, clerical, and similar positions.

11) The following positions in each state department, commission, board, or council: Secretary, Assistant or Deputy Secretary, Executive Director, Assistant or Deputy Executive Director, and anyone having the power normally conferred upon such persons, regardless of title.

12) The following positions in each state department or division: Director, Assistant or Deputy Director, Bureau Chief, and any person having the power normally conferred upon such persons, regardless of title.

13) Assistant State Attorneys, Assistant Public Defenders, criminal conflict and civil regional counsel, and assistant criminal conflict and civil regional counsel, Public Counsel, full-time state employees serving as counsel or assistant counsel to a state agency, administrative law judges, and hearing officers.

14) The Superintendent or Director of a state mental health institute established for training and research in the mental health field, or any major state institution or facility established for corrections, training, treatment, or rehabilitation.

15) State agency Business Managers, Finance and Accounting Directors, Personnel Officers, Grant Coordinators, and purchasing agents (regardless of title) with power to make a purchase exceeding \$35,000.

16) The following positions in legislative branch agencies: each employee (other than those employed in maintenance, clerical, secretarial, or similar positions and legislative assistants exempted by the presiding officer of their house); and each employee of the Commission on Ethics.

INSTRUCTIONS FOR COMPLETING FORM 1:

INTRODUCTORY INFORMATION (Top of Form): If your name, mailing address, public agency, and position are already printed on the form, you do not need to provide this information unless it should be changed. To change any of this information, write the correct information on the form, and contact your agency's financial disclosure coordinator. You can find your coordinator on the Commission on Ethics website: www.ethics.state.fl.us.

NAME OF AGENCY: The name of the governmental unit which you serve or served, by which you are or were employed, or for which you are a candidate.

DISCLOSURE PERIOD: The "disclosure period" for your report is the calendar year ending December 31, 2020.

OFFICE OR POSITION HELD OR SOUGHT: The title of the office or position you hold, are seeking, or held during the disclosure period even if you have since left that position. If you are a candidate for office or are a new employee or appointee, check the appropriate box.

PUBLIC RECORD: The disclosure form and everything attached to it is a public record. Your Social Security Number is not required and you should redact it from any documents you file. If you are an active or former officer or employee listed in Section 119.071, F.S., whose home address is exempt from disclosure, the Commission will maintain that confidentiality if you submit a written request.

MANNER OF CALCULATING REPORTABLE INTEREST

Filers have the option of reporting based on either thresholds that are comparative (usually, based on percentage values) or thresholds that are based on absolute dollar values. The instructions on the following pages specifically describe the different thresholds. Check the box that reflects the choice you have made. You must use the type of threshold you have chosen for each part of the form. In other words, if you choose to report based on absolute dollar value thresholds, you cannot use a percentage threshold on any part of the form.

IF YOU HAVE CHOSEN DOLLAR VALUE THRESHOLDS THE FOLLOWING INSTRUCTIONS APPLY

PART A — PRIMARY SOURCES OF INCOME

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

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

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

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

Examples:

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

— If you were a partner in a law firm and your distributive share of partnership gross income exceeded \$2,500, list the name of the firm, its address, and its principal business activity (practice of law).

— If you were the sole proprietor of a retail gift business and your gross income from the business exceeded \$2,500, list the name of the business, its address, and its principal business activity (retail gift sales).

— If you received income from investments in stocks and bonds, list each individual company from which you derived more than \$2,500. Do not aggregate all of your investment income.

— If more than \$2,500 of your gross income was gain from the sale of property (not just the selling price), list as a source of income the purchaser's name, address and principal business activity. If the purchaser's identity is unknown, such as where securities listed on an exchange are sold through a brokerage firm, the source of income should be listed as "sale of (name of company) stock," for example.

— If more than \$2,500 of your gross income was in the form of interest from one particular financial institution (aggregating interest from all CD's, accounts, etc., at that institution), list the name of the institution, its address, and its principal business activity.

PART B — SECONDARY SOURCES OF INCOME

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

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

(1) You owned (either directly or indirectly in the form of an equitable or beneficial interest) more than 5% of the total assets or capital

stock of a business entity (a corporation, partnership, LLC, limited partnership, proprietorship, joint venture, trust, firm, etc., doing business in Florida); **and,**

(2) You received more than \$5,000 of your gross income during the disclosure period from that business entity.

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

Examples:

— You are the sole proprietor of a dry cleaning business, from which you received more than \$5,000. If only one customer, a uniform rental company, provided more than 10% of your dry cleaning business, you must list the name of the uniform rental company, its address, and its principal business activity (uniform rentals).

— You are a 20% partner in a partnership that owns a shopping mall and your partnership income exceeded the above thresholds. List each tenant of the mall that provided more than 10% of the partnership's gross income and the tenant's address and principal business activity.

PART C — REAL PROPERTY

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

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

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

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

PART D — INTANGIBLE PERSONAL PROPERTY

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

Describe any intangible personal property that, at any time during the disclosure period, was worth more than \$10,000 and state the business entity to which the property related. Intangible personal property includes things such as cash on hand, stocks, bonds, certificates of deposit, vehicle leases, interests in businesses, beneficial interests in trusts, money owed you (including, but not limited to, loans made as a candidate to your own campaign), Deferred Retirement Option Program (DROP) accounts, the Florida Prepaid College Plan, and bank accounts in which you have an ownership interest. Intangible personal property also includes investment products held in IRAs, brokerage accounts, and the Florida College Investment Plan. Note that the product contained in a brokerage account, IRA, or the Florida College Investment Plan is your asset—not the account or plan itself. Things like automobiles and houses you own, jewelry, and paintings are not intangible property. Intangibles relating to the same business entity may be aggregated; for example, CDs and savings accounts with the same bank. Property owned as tenants by the entirety or as joint tenants with right of survivorship, including bank accounts owned in such a manner, should be valued at 100%. The value of a leased vehicle is the vehicle's present value minus the lease residual (a number found on the lease document).

PART E — LIABILITIES

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

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

PART F — INTERESTS IN SPECIFIED BUSINESSES

[Required by s. 112.3145(6), F.S.]

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

Disclose in this part the fact that you owned during the disclosure

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

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

PART G — TRAINING CERTIFICATION

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

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

IF YOU HAVE CHOSEN COMPARATIVE (PERCENTAGE) THRESHOLDS THE FOLLOWING INSTRUCTIONS APPLY

PART A — PRIMARY SOURCES OF INCOME

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

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

Please list in this part of the form the name, address, and principal business activity of each source of your income which exceeded 5% of the gross income received by you in your own name or by any other person for your benefit or use during the disclosure period.

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

Examples:

— If you were employed by a company that manufactures computers and received more than 5% of your gross income from the company, list the name of the company, its address, and its principal business activity (computer manufacturing).

— If you were a partner in a law firm and your distributive share of partnership gross income exceeded 5% of your gross income, then list the name of the firm, its address, and its principal business activity (practice of law).

— If you were the sole proprietor of a retail gift business and your gross income from the business exceeded 5% of your total gross income, list the name of the business, its address, and its principal business activity (retail gift sales).

— If you received income from investments in stocks and bonds, list each individual company from which you derived

more than 5% of your gross income. Do not aggregate all of your investment income.

— If more than 5% of your gross income was gain from the sale of property (not just the selling price), list as a source of income the purchaser's name, address, and principal business activity. If the purchaser's identity is unknown, such as where securities listed on an exchange are sold through a brokerage firm, the source of income should be listed as "sale of (name of company) stock," for example.

— If more than 5% of your gross income was in the form of interest from one particular financial institution (aggregating interest from all CD's, accounts, etc., at that institution), list the name of the institution, its address, and its principal business activity.

PART B — SECONDARY SOURCES OF INCOME

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

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

(1) You owned (either directly or indirectly in the form of an equitable or beneficial interest) more than 5% of the total assets or capital stock of a business entity (a corporation, partnership, LLC, limited partnership, proprietorship, joint venture, trust, firm, etc., doing business in Florida); **and,**

(2) You received more than 10% of your gross income from that business entity; **and,**

(3) You received more than \$1,500 in gross income from that business entity.

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

Examples:

— You are the sole proprietor of a dry cleaning business, from which you received more than 10% of your gross income—an amount that was more than \$1,500. If only one customer, a uniform rental company, provided more than 10% of your dry cleaning business, you must list the name of the uniform rental company, its address, and its principal business activity (uniform rentals).

— You are a 20% partner in a partnership that owns a shopping mall and your partnership income exceeded the thresholds listed above. You should list each tenant of the mall that provided more than 10% of the partnership's gross income, and the tenant's address and principal business activity.

PART C — REAL PROPERTY

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

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

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

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

PART D — INTANGIBLE PERSONAL PROPERTY

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

Describe any intangible personal property that, at any time during the disclosure period, was worth more than 10% of your total assets, and state the business entity to which the property related. Intangible personal property includes things such as cash on hand, stocks, bonds, certificates of deposit, vehicle leases, interests in businesses, beneficial interests in trusts, money owed you (including, but not limited to, loans made as a candidate to your own campaign), Deferred Retirement Option Program (DROP) accounts, the Florida Prepaid College Plan, and bank accounts in which you have an ownership interest. Intangible personal property also includes investment products held in IRAs, brokerage accounts, and the Florida College Investment Plan. Note that the product contained in a brokerage account, IRA, or the Florida College Investment Plan is your asset—not the account or plan itself. Things like automobiles and houses you own, jewelry, and paintings are not intangible property. Intangibles relating to the same business entity may be aggregated; for example, CD's and savings accounts with the same bank.

Calculations: To determine whether the intangible property exceeds 10% of your total assets, total the fair market value of all of your assets (including real property, intangible property, and tangible personal property such as jewelry, furniture, etc.). When making this calculation, do not subtract any liabilities (debts) that may relate to the property. Multiply the total figure by 10% to arrive at the disclosure threshold. List only the intangibles that exceed this threshold amount. The value of a leased vehicle is the vehicle's present value minus the lease residual (a number which can be found on the lease document). Property that is only jointly owned property should be valued according to the percentage of your joint ownership. Property owned as tenants by the entirety or as joint tenants with right of survivorship, including bank accounts owned in such a manner, should be valued at 100%. None of your calculations or the value of the property have to be disclosed on the form.

Example: You own 50% of the stock of a small corporation that is worth \$100,000, the estimated fair market value of your home and other property (bank accounts, automobile, furniture, etc.) is \$200,000. As your total assets are worth \$250,000, you must disclose intangibles worth over \$25,000. Since the value of the stock exceeds this threshold, you should list "stock" and the name of the corporation. If your accounts with a particular bank exceed \$25,000, you should list "bank accounts" and bank's name.

PART E — LIABILITIES

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

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

Calculations: To determine whether the debt exceeds your net worth, total all of your liabilities (including promissory notes, mortgages, credit card debts, judgments against you, etc.). The amount of the liability of a vehicle lease is the sum of any past-due payments and all unpaid prospective lease payments. Subtract the sum total of your liabilities from the value of all your assets as calculated above for Part D. This is your "net worth." List each creditor to whom your debt exceeded this amount unless it is one of the types of indebtedness listed in the paragraph above (credit card and retail installment accounts, etc.). Joint liabilities with others for which you are "jointly and severally liable," meaning that you may be liable for either your part or the whole of the obligation, should be included in your calculations at 100% of the amount owed.

Example: You owe \$15,000 to a bank for student loans, \$5,000 for credit card debts, and \$60,000 (with spouse) to a savings and loan for a home mortgage. Your home (owned by you and your spouse) is worth \$80,000 and your other property is worth \$20,000. Since your net worth is \$20,000 (\$100,000 minus \$80,000), you must report only the name and address of the savings and loan.

PART F — INTERESTS IN SPECIFIED BUSINESSES

[Required by s. 112.3145, F.S.]

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

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

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

PART G — TRAINING CERTIFICATION

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

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

RESOLUTION 2021-9

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

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

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

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

Chairman	Charles Cook
Vice Chairman	Ryan Futch
Secretary	James P. Ward
Treasurer	James P. Ward
Assistant Secretary	Rob Summers
Assistant Secretary	Brian Keller
Assistant Secretary	_____

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

RESOLUTION 2021-9

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

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

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

PASSED AND ADOPTED this 9th day of June 2021.

ATTEST:

**CURRENTS
COMMUNITY DEVELOPMENT DISTRICT**

James P. Ward, Secretary

Charles Cook, Chairman

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**MINUTES OF MEETING
CURRENTS
COMMUNITY DEVELOPMENT DISTRICT**

10 The Regular Meeting of the Board of Supervisors of the Currents Community Development District was
11 held on Wednesday, April 28, 2021 at 2:30 p.m., at the Offices Coleman, Yovanovich and Koester, 4001
12 Tamiami Trail North, Suite 300, Naples, Florida 34103.

13
14
15
16
17

Present and constituting a quorum:

18 Charles Cook Chairperson
19 Ryan Futch Vice Chairperson
20 Brian Keller Assistant Secretary

21
22

Absent:

23 Robert D. Summers, II Assistant Secretary

24
25
26

Also present were:

27 James P. Ward District Manager
28 Greg Urbancic District Counsel

29
30

Audience:

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

34
35
36
37

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

38
39

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

40 District Manager James P. Ward called the meeting to order at approximately 2:38 p.m. He conducted
41 roll call; all Members of the Board were present constituting a quorum, with the exception of Supervisor
42 Robert Summers.

43
44

SECOND ORDER OF BUSINESS

Consideration to fill Seat 5

45
46
47

Consideration to fill Seat 5, formerly Mr. Tim Martin whose resignation took effect January 29, 2020

48
49

I. Appointment of individual to fill Seat 5, whose term is set to expire November 2021

II. Oath of Office

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

IV. Form 1 – Statement of Financial Interests

50
51
52

Mr. Ward asked if the Board wished to defer this Item until the next meeting. The Board chose to defer this Item.

53
54

THIRD ORDER OF BUSINESS

Consideration of Resolution 2021-

95 Discussion ensued regarding the location of the public hearing. Mr. Ward noted he advertised the
 96 meeting with a link and instructions to connect to the meeting via audio or video.

97

98 **FIFTH ORDER OF BUSINESS** **Consideration of Agreement**

99

100 **Consideration of an Agreement between the Currents Community Development District and Calvin,**
 101 **Giordano & Associates for Field Maintenance operations within the District**

102

103 *Mr. Ward: This is the form that I typically use to handle operations and maintenance activities here in*
 104 *Collier County. They have done work for me in a number of Districts. Greg has a couple of comments on*
 105 *the agreement which we will incorporate into it.*

106

107 *Mr. Urbancic: I just wanted to beef up the public records and add an eVerify section which are*
 108 *requirements we need to have in there. I think we just pull the form we had used prior to some of those*
 109 *enactments and make sure we get those dropped in. I don't think it will be an issue for Calvin, Giordano.*
 110 *State of Florida requires companies in the state of Florida to use eVerify and it requires public agencies to*
 111 *make sure its contractors are using eVerify.*

112

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

114

115 **On MOTION made by Mr. Charles Cook, seconded by Mr. Brian Keller,**
 116 **and with all in favor, the Agreement between the Currents Community**
 117 **Development District and Calvin, Giordano & Associates for Field**
 118 **Maintenance operations within the District was approved.**

119

120 **SIXTH ORDER OF BUSINESS** **Consideration of Minutes**

121

122 **February 10, 2021 Regular Meeting**

123

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

126

127 **On MOTION made by Mr. Brian Keller, seconded by Mr. Ryan Futch,**
 128 **and with all in favor, the February 10, 2021 Regular Meeting Minutes**
 129 **were approved.**

130

131 **SEVENTH ORDER OF BUSINESS** **Staff Reports**

132

133 **I. District Attorney**

134

135 *Mr. Urbancic: The Legislative Session is going. There are quite a few bills which could affect CDDs. I*
 136 *will give you an update when we get there. There is one that could change the limits of sovereign*
 137 *immunity, advertising, and things like that. Most of them are still in Committee and maybe in June I*
 138 *will have a better feel and will give you an update on what has actually passed.*

139

140 **II. District Engineer**

141

No report.

RESOLUTION 2021-10

THE ANNUAL APPROPRIATION RESOLUTION OF THE CURRENTS COMMUNITY DEVELOPMENT DISTRICT (THE "DISTRICT") RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2021 AND ENDING SEPTEMBER 30, 2022.

WHEREAS, the District Manager has, submitted to the Board of Supervisors (the "Board") a proposed budget for the next ensuing budget year along with an explanatory and complete financial plan for each fund of the Currents Community Development District, pursuant to the provisions of Section 190.008(2)(a), Florida Statutes; and

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

WHEREAS, the Board set June 9, 2021, as the date for a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), Florida Statutes; and

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

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

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

SECTION 1. Budget

- a. That the Board of Supervisors has reviewed the District Manager's Proposed Budget, a copy of which is on file with the office of the District Manager and at the District's Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.
- b. That the District Manager's Proposed Budget, attached hereto as Exhibit "A," as amended by the Board pursuant to the adoption of this Resolution (and as amended by the District Manager, as permitted), is hereby adopted in accordance with the provisions of Section 190.008(2)(a), Florida Statutes, and incorporated herein by reference; provided, however, that the comparative figures contained in the adopted budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures and/or revised projections.

RESOLUTION 2021-10

THE ANNUAL APPROPRIATION RESOLUTION OF THE CURRENTS COMMUNITY DEVELOPMENT DISTRICT (THE “DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2021 AND ENDING SEPTEMBER 30, 2022.

- c. That the adopted budget, as amended, shall be maintained in the office of the District Manager and at the District’s Records Office and identified as “The Budget for Currents Community Development District for the Fiscal Year Ending September 30, 2022”, as adopted by the Board of Supervisors on June 9, 2021.

SECTION 2. Appropriations

There is hereby appropriated out of the revenues of the Currents Community Development District, for the fiscal year beginning October 1, 2021 and ending September 30, 2022 the sum of \$1,525,755.00 to be raised by the levy of assessments and otherwise, which sum is deemed by the Board of Supervisors to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

FUND	AMOUNT
General Fund	\$ 171,213.00
Debt Service Fund	\$1,354,542.00
TOTAL	\$1,525,755.00

SECTION 3. Supplemental Appropriations

Pursuant to Section 189.016, Florida Statutes, the District at any time within the fiscal year or within 60 days following the end of the fiscal year may amend its budget(s) for that fiscal year as follows:

- a. The Board may authorize an increase or decrease in line item appropriations within a fund by motion recorded in the minutes if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may authorize an increase or decrease in line item appropriations within a fund if the total appropriations of the fund do not increase and if the aggregate change in the original appropriation item does not exceed \$10,000.00.
- c. By resolution, the Board may increase any appropriation item and/or fund to reflect receipt of any additional unbudgeted monies and make the corresponding change to appropriations or the unappropriated balance.
- d. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

RESOLUTION 2021-10

THE ANNUAL APPROPRIATION RESOLUTION OF THE CURRENTS COMMUNITY DEVELOPMENT DISTRICT (THE "DISTRICT") RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2021 AND ENDING SEPTEMBER 30, 2022.

Any budget amendments shall be in compliance with this Section 3 and Section 189.016 of the Florida Statutes, among other applicable laws. Among other things, the District Manager or Treasurer must ensure that any amendments to budget(s) under subparagraphs c. and d. above are posted on the District's website within 5 days after adoption.

SECTION 4. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

SECTION 5. CONFLICT. That all Sections or parts of Sections of any Resolutions, Agreements, or Actions of the Board of Supervisor's in conflict are hereby repealed to the extent of such conflict.

SECTION 6. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board of Supervisors of the Currents Community Development District.

PASSED AND ADOPTED this 9th day of June 2021.

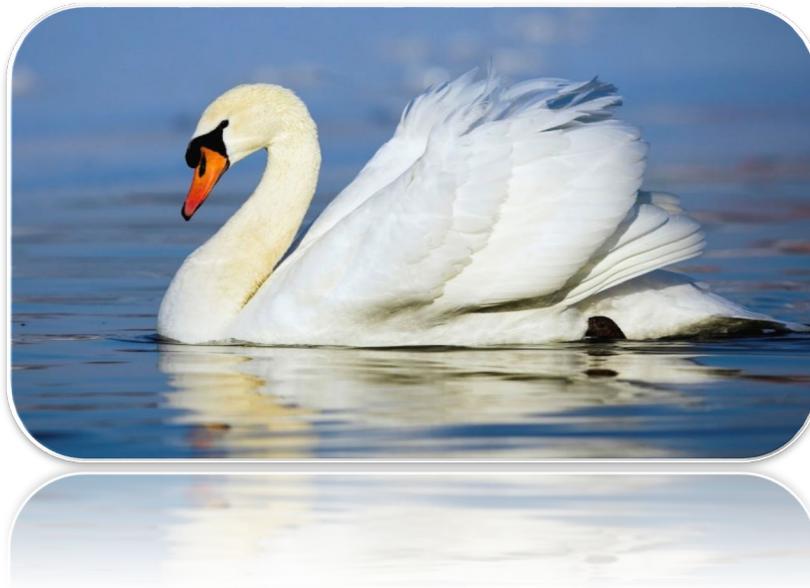
ATTEST:

**CURRENTS COMMUNITY
DEVELOPMENT DISTRICT**

James P. Ward, Secretary

Charles Cook, Chairman

CURRENTS COMMUNITY DEVELOPMENT DISTRICT



PROPOSED BUDGET

FISCAL YEAR 2022

PREPARED BY:

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

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

**Currents Community Development District
General Fund - Budget
Fiscal Year 2022**

Description	FY 2021 Adopted Budget	Actual at 01/31/2021	Anticipated at 09/30/2021	FULL BUILDOUT ESTIMATES	FY 2022 Budget
Revenues and Other Sources					
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income - General Account	\$ -	\$ -	\$ -	\$ -	\$ -
Assessment Revenue					
Assessments - On-Roll	\$ 36,512	\$ -	\$ 36,512	\$ 685,920	\$ 36,534
Assessments - Off-Roll	\$ 134,599	\$ 35,000	\$ 134,599	\$ -	\$ 134,679
Contributions - Private Sources					
Taylor Morrison	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue & Other Sources	\$ 171,111	\$ 35,000	\$ 171,111	\$ 685,920	\$ 171,213
Appropriations					
Legislative					
Board of Supervisor's Fees	\$ -	\$ -	\$ -	\$ -	\$ -
Board of Supervisor's - FICA	\$ -	\$ -	\$ -	\$ -	\$ -
Executive					
Professional - Management	\$ 40,000	\$ 13,333	\$ 40,000	\$ 40,000	\$ 40,000
Financial and Administrative					
Audit Services	\$ 4,500	\$ 500	\$ 4,500	\$ 4,500	\$ 4,500
Accounting Services	\$ 16,000	\$ 800	\$ 16,000	\$ 16,000	\$ 16,000
Assessment Roll Preparation	\$ 8,000	\$ 5,000	\$ 8,000	\$ 8,000	\$ 8,000
Arbitrage Rebate Fees	\$ 500	\$ -	\$ 500	\$ 500	\$ 500
Other Contractual Services					
Recording and Transcription	\$ -	\$ -	\$ -	\$ -	\$ -
Legal Advertising	\$ 5,000	\$ 336	\$ 2,000	\$ 5,000	\$ 2,000
Trustee Services	\$ 8,250	\$ -	\$ -	\$ 8,250	\$ 8,250
Dissemination Agent Services	\$ 500	\$ -	\$ 500	\$ 500	\$ 500
Property Appraiser Fees	\$ -	\$ -	\$ -	\$ -	\$ -
Bank Service Fees	\$ 350	\$ 95	\$ 350	\$ 350	\$ 400
Travel and Per Diem					\$ -
Communications and Freight Services					
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -
Postage, Freight & Messenger	\$ 750	\$ 64	\$ 200	\$ 750	\$ 500
Rentals and Leases					
Miscellaneous Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
Computer Services (Web Site)	\$ 1,500	\$ -	\$ 1,500	\$ 1,500	\$ 1,500
Insurance					
	\$ 5,200	\$ 5,251	\$ 5,251	\$ 5,200	\$ 5,500
Subscriptions and Memberships					
	\$ 175	\$ 175	\$ 175	\$ 175	\$ 175
Printing and Binding					
	\$ 330	\$ 551	\$ 700	\$ 330	\$ 330
Office Supplies					
	\$ -	\$ -	\$ -	\$ -	\$ -
Legal Services					
General Counsel	\$ 15,000	\$ 2,872	\$ 7,500	\$ 15,000	\$ 10,000
Series 2020A and B Bonds	\$ -	\$ 3,934	\$ 4,934	\$ -	\$ -
Other General Government Services					
Engineering Services	\$ 7,500	\$ -	\$ -	\$ 7,500	\$ 5,000
Contingencies	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Stormwater Management Services					
Professional - Management	\$ 5,000	\$ -	\$ 5,000	\$ 35,000	\$ 6,000
Field Operations					\$ -
Mitigation Monitoring	\$ -	\$ -	\$ -	\$ -	\$ -
Utility Services					\$ -
Electric	\$ -	\$ -	\$ -	\$ -	\$ -
Repairs & Maintenance					\$ -
Lake System					
Aquatic Week Control	\$ 50,000	\$ -	\$ 50,000	\$ 415,800	\$ 50,000
Lake Bank Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
Slope Survey Monitoring	\$ -	\$ -	\$ -	\$ 5,000	\$ -
Water Quality Reporting/Testing	\$ -	\$ -	\$ -	\$ 7,500	\$ -
Preserve Services					
Repairs & Maintenance	\$ -	\$ -	\$ -	\$ 49,050	\$ -

**Currents Community Development District
General Fund - Budget
Fiscal Year 2022**

Description	FY 2021 Adopted Budget	Actual at 01/31/2021	Anticipated at 09/30/2021	FULL BUILDOUT ESTIMATES	FY 2022 Budget
Capital Outlay					
Aeration Systems	\$ -	\$ -	\$ -	\$ -	\$ -
Littoral Shelf Plantings	\$ -	\$ -	\$ -	\$ -	\$ -
Erosion Restoration	\$ -	\$ -	\$ -	\$ -	\$ -
Contingencies	\$ -	\$ -	\$ -	\$ -	\$ -
Contingencies - OVERALL	\$ -	\$ -	\$ -	\$ 12,000	\$ 9,500
Landscaping					
Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves					
Operational Reserve (Future Years)	\$ -	\$ -	\$ -	\$ -	\$ -
Other Fees and Charges					
Discounts/Collection Fees	\$ 2,556	\$ -	\$ -	\$ 48,014	\$ 2,557
Total Appropriations	\$ 171,111	\$ 32,911	\$ 147,110	\$ 685,920	\$ 171,213

Fund Balances:

	\$ -	\$ 2,089	\$ 24,001	\$ -
Fund Balance - Beginning				
Restricted for Future Operations	\$ -	\$ -	\$ -	\$ -
Unassigned	\$ -	\$ -	\$ -	\$ -
Total Fund Balance		\$ 2,089	\$ 24,001	\$ -

Assessment Rate - FULL BUILDOUT

Product Type	EAU Factor	# of Units	FY 2021	FULL BUILDOUT
Single Family 30' - 39'	0.65	170	\$ 116.48	\$ 466.93
Single Family 50' - 59'	0.85	299	\$ 152.32	\$ 610.60
Single Family 60' - 69'	1.00	245	\$ 179.20	\$ 718.35
Single Family 70' - 79'	1.10	160	\$ 197.12	\$ 790.19
Multi-Family	0.45	376	\$ 80.64	\$ 323.26
Totals:		1250		
			At ONE RATE FOR ALL UNITS	\$ 136.97
			At ONE RATE FOR PHASE 1 ONLY	\$ 651.00

Assessment Rate - PHASE I

Product Type	EAU Factor	# of Units	FY 2021	FY 2022	TOTAL REVENUE
Single Family 30' - 39'	0.65	44	\$ 116.48	\$ 116.55	\$ 5,128.22
Single Family 50' - 59'	0.85	49	\$ 152.32	\$ 152.41	\$ 7,468.20
Single Family 60' - 69'	1.00	67	\$ 179.20	\$ 179.31	\$ 12,013.67
Single Family 70' - 79'	1.10	31	\$ 197.12	\$ 197.24	\$ 6,114.42
Multi-Family	0.45	72	\$ 80.64	\$ 80.69	\$ 5,809.60
Totals:		263			\$ 36,534.12

Currents Community Development District

**Debt Service Fund - Series 2020 A-1 Bonds - Budget
Fiscal Year 2022**

Description	FY 2021 Adopted Budget	Actual at 01/31/2021	Anticipated at 09/30/2021	FY 2022 Budget
Revenues and Other Sources				
Carryforward (Capitalized Interest to 11/01/2021)	\$ 302,717	\$ -	\$ -	\$ 221,500
Interest Income				
Revenue Account	\$ -	\$ -	\$ -	\$ -
Reserve Account	\$ -	\$ 5	\$ 8	\$ -
Interest Account	\$ -	\$ 8	\$ 15	\$ -
Prepayment Account	\$ -	\$ -	\$ -	\$ -
Capitalized Interest Account	\$ -	\$ -	\$ -	\$ -
Special Assessment Revenue				
Special Assessment - On-Roll		\$ -	\$ -	\$ 701,123
Special Assessment - Off-Roll	\$ -	\$ -	\$ -	\$ -
Special Assessment - Prepayment	\$ -	\$ -	\$ -	\$ -
Debt Proceeds				
Series 2019 Issuance Proceeds	\$ -	\$ -	\$ -	\$ -
Total Revenue & Other Sources	\$ 302,717	\$ 14	\$ 23	\$ 922,623
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory	\$ -	\$ -	\$ -	\$ 215,000
Principal Debt Service - Early Redemptions	\$ -	\$ -	\$ -	\$ -
Interest Expense	\$ 302,717	\$ 81,217	\$ 302,717	\$ 443,000
Other Fees and Charges				
Discounts for Early Payment	\$ -	\$ -	\$ -	\$ 45,867
Total Expenditures and Other Uses	\$ 302,717	\$ 81,217	\$ 302,717	\$ 703,867
Net Increase/(Decrease) in Fund Balance	\$ -	\$ (81,203)	\$ (302,694)	\$ 218,756
Fund Balance - Beginning	\$ 851,862	\$ 851,862	\$ 851,862	\$ 549,169
Fund Balance - Ending	\$ -	\$ 770,659	\$ 549,169	\$ 767,925

Restricted Fund Balance:

Reserve Account Requirement	\$ 327,600
Restricted for November 1, 2021	
Principal Due	\$ -
Interest Due	\$ 221,500
Total - Restricted Fund Balance:	\$ 549,100

Product Type	Number of Units	FY 2021 Rate	FY 2022 Rate
Single Family 30' - 39'	82	N/A	\$ 529.45
Single Family 50' - 59'	93	N/A	\$ 1,640.65
Single Family 60' - 69'	121	N/A	\$ 1,930.18
Single Family 70' - 79'	69	N/A	\$ 2,123.20
Multi-Family	144	N/A	\$ 868.58
Total:	509		

Currents Community Development District

Debt Service Fund - Series 2020 A-1 Bonds - Budget

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

Currents Community Development District

Debt Service Fund - Series 2020 A-1 Bonds - Budget

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service (Calendar)	Par Debt Outstanding
5/1/2045		\$ 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	\$ -

Currents Community Development District

**Debt Service Fund - Series 2020 A-2 Bonds - Budget
Fiscal Year 2022**

Description	FY 2021 Adopted Budget	Actual at 01/31/2021	Anticipated at 09/30/2021	FY 2022 Budget
Revenues and Other Sources				
Carryforward	\$ -	\$ -	\$ -	\$ -
Interest Income				
Revenue Account	\$ -	\$ -	\$ -	\$ -
Reserve Account	\$ -	\$ 11	\$ -	\$ -
Interest Account	\$ -	\$ -	\$ -	\$ -
Prepayment Account	\$ -	\$ -	\$ -	\$ -
Capitalized Interest Account	\$ -	\$ -	\$ -	\$ -
Special Assessment Revenue				
Special Assessment - On-Roll		\$ -	\$ -	\$ -
Special Assessment - Off-Roll	\$ 444,628	\$ 119,290	\$ 444,628	\$ 650,675
Special Assessment - Prepayment	\$ -	\$ -	\$ -	\$ -
Debt Proceeds				
Series 2020 Issuance Proceeds	\$ -	\$ -	\$ -	\$ -
Total Revenue & Other Sources	\$ 444,628	\$ 119,301	\$ 444,628	\$ 650,675
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory	\$ -	\$ -	\$ -	\$ -
Principal Debt Service - Early Redemptions	\$ -	\$ -	\$ -	\$ -
Interest Expense	\$ 444,628	\$ 119,290	\$ 444,628	\$ 650,675
Other Fees and Charges				
Discounts for Early Payment	\$ -	\$ -	\$ -	\$ -
Total Expenditures and Other Uses	\$ 444,628	\$ 119,290	\$ 444,628	\$ 650,675
Net Increase/(Decrease) in Fund Balance	\$ -	\$ 11	\$ -	\$ -
Fund Balance - Beginning	\$ 650,676	\$ 650,676	\$ 650,676	\$ 650,676
Fund Balance - Ending	\$ -	\$ 650,686	\$ 650,676	\$ 650,676

Restricted Fund Balance:

Reserve Account Requirement	\$ 650,675
Restricted for November 1, 2022	N/A
Total - Restricted Fund Balance:	\$ 650,675

Product Type	Number of Units	FY 2021 Rate	FY 2022 Rate
Single Family 30' - 39'	170	\$ 473.95	\$ 473.95
Single Family 50' - 59'	299	\$ 619.78	\$ 619.78
Single Family 60' - 69'	245	\$ 729.14	\$ 729.14
Single Family 70' - 79'	160	\$ 802.06	\$ 802.06
Multi-Family	376	\$ 328.12	\$ 328.12
Total:	1,250		

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				\$ 325,337.50	\$ 650,675.00
11/1/2022				\$ 325,337.50	
5/1/2023				\$ 325,337.50	\$ 650,675.00
11/1/2023				\$ 325,337.50	
5/1/2024				\$ 325,337.50	\$ 650,675.00
11/1/2024				\$ 325,337.50	
5/1/2025				\$ 325,337.50	\$ 650,675.00
11/1/2025				\$ 325,337.50	
5/1/2026				\$ 325,337.50	\$ 650,675.00
11/1/2026				\$ 325,337.50	
5/1/2027				\$ 325,337.50	\$ 650,675.00
11/1/2027				\$ 325,337.50	
5/1/2028				\$ 325,337.50	\$ 650,675.00
11/1/2028				\$ 325,337.50	
5/1/2029				\$ 325,337.50	\$ 650,675.00
11/1/2029				\$ 325,337.50	
5/1/2030				\$ 325,337.50	\$ 650,675.00
11/1/2030				\$ 325,337.50	
5/1/2031				\$ 325,337.50	\$ 650,675.00
11/1/2031				\$ 325,337.50	
5/1/2032				\$ 325,337.50	\$ 650,675.00
11/1/2032				\$ 325,337.50	
5/1/2033				\$ 325,337.50	\$ 650,675.00
11/1/2033				\$ 325,337.50	
5/1/2034				\$ 325,337.50	\$ 650,675.00
11/1/2034				\$ 325,337.50	
5/1/2035				\$ 325,337.50	\$ 650,675.00
11/1/2035				\$ 325,337.50	
5/1/2036				\$ 325,337.50	\$ 650,675.00
11/1/2036				\$ 325,337.50	
5/1/2037				\$ 325,337.50	\$ 650,675.00
11/1/2037				\$ 325,337.50	
5/1/2038				\$ 325,337.50	\$ 650,675.00
11/1/2038				\$ 325,337.50	
5/1/2039				\$ 325,337.50	\$ 650,675.00
11/1/2039				\$ 325,337.50	
5/1/2040				\$ 325,337.50	\$ 650,675.00
11/1/2040				\$ 325,337.50	
5/1/2041				\$ 325,337.50	\$ 650,675.00
11/1/2041		\$ 15,310,000	4.250%	\$ 325,337.50	

RESOLUTION 2021-11

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CURRENTS COMMUNITY DEVELOPMENT DISTRICT IMPOSING SPECIAL ASSESSMENTS, CERTIFYING AN ASSESSMENT ROLL AND APPROVING THE GENERAL FUND SPECIAL ASSESSMENT METHODOLOGY; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR CONFLICT AND PROVIDING AN EFFECTIVE DATE.

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

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

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

WHEREAS, the Board of Supervisors (the “Board”) of the District hereby determines to undertake various operations and maintenance activities described in the District’s budget for Fiscal Year 2022 (“Adopted Budget”), attached hereto as Exhibit “A” and incorporated by reference herein; and

WHEREAS, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the District’s budget for Fiscal Year 2022; and

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

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

WHEREAS, the District has previously levied an assessment for debt service, which the District desires to collect and which is also indicated on Exhibit “A” of the Budget; and

WHEREAS, Chapter 197, Florida Statutes, provides a mechanism pursuant to which such special assessments may be placed on the tax roll and collected by the local tax collector (“Uniform Method”); and

WHEREAS, the District has previously evidenced its intention to utilize this Uniform Method; and

WHEREAS, the District has approved an Agreement with the Property Appraiser and Tax Collector of the County to provide for the collection of the special assessments under the Uniform Method; and

WHEREAS, it is in the best interests of the District to proceed with the imposition of the special assessments for operations and maintenance on platted lots in the amount contained in the budget; and

WHEREAS, the District desires to levy and directly collect on the certain lands special assessments reflecting their portion of the District’s operations and maintenance budget; and

RESOLUTION 2021-11

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CURRENTS COMMUNITY DEVELOPMENT DISTRICT IMPOSING SPECIAL ASSESSMENTS, CERTIFYING AN ASSESSMENT ROLL AND APPROVING THE GENERAL FUND SPECIAL ASSESSMENT METHODOLOGY; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR CONFLICT AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, it is in the best interests of the District to adopt the General Fund Special Assessment Roll of the Currents Community Development District (the "Roll") attached to this Resolution as Exhibit B and incorporated as a material part of this Resolution by this reference: and

WHEREAS, it is in the best interests of the District to adopt the Assessment Roll of the Currents Community Development District (the "Assessment Roll") attached to this Resolution as Exhibit B contained in Exhibit "B" and incorporated as a material part of this Resolution by this reference, and to certify the portion of the Assessment Roll on those properties in Exhibit B to the County Tax Collector pursuant to the Uniform Method; and

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

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

SECTION 1. BENEFIT. The provision of the services, facilities, and operations as described in Exhibit "A" and "B" the Budget and Roll respectively confer a special and peculiar benefit to the lands within the District, which benefits exceed or equal the costs of the assessments. The allocation of the costs to the specially benefitted lands is shown in Exhibit B and is hereby found to be fair and reasonable.

SECTION 2. ASSESSMENT IMPOSITION. A special assessment for operation and maintenance as provided for in Chapter 190, Florida Statutes, is hereby imposed and levied on benefitted lands within the District in accordance with Exhibit "B" the Methodology. The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution.

SECTION 3. COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST. The collection of the operation and maintenance special assessments on lands noted as on-roll in Exhibit B shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method.

The previously levied debt service assessments will be collected directly by the District in accordance with Florida law. Said assessments shall be due on or before November 1, 2021.

In the event that an assessment payment for direct billing for debt service assessments is not made in accordance with the schedule stated above, the whole assessment – including any remaining partial assessments, as well as any future installments of special assessments securing debt service – shall immediately become due and payable; shall accrue interest, penalties in the amount of one percent (1%) per month, and all costs of collection and enforcement; and shall either be enforced pursuant to a foreclosure action, or, at the District's sole discretion, collected pursuant to the Uniform Method on a

RESOLUTION 2021-11

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CURRENTS COMMUNITY DEVELOPMENT DISTRICT IMPOSING SPECIAL ASSESSMENTS, CERTIFYING AN ASSESSMENT ROLL AND APPROVING THE GENERAL FUND SPECIAL ASSESSMENT METHODOLOGY; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR CONFLICT AND PROVIDING AN EFFECTIVE DATE.

future tax bill, which amount may include penalties, interest, and costs of collection and enforcement. Any prejudgment interest on delinquent assessments shall accrue at the applicable rate of any bonds or other debt instruments secured by the special assessments, or, in the case of operations and maintenance assessments, at the applicable statutory prejudgment interest rate. In the event an assessment subject to direct collection by the District shall be delinquent, the District Manager and District Counsel, without further authorization by the Board, may initiate foreclosure proceedings pursuant to Chapter 170 of the Florida Statutes or other applicable law to collect and enforce the whole assessment, as set forth herein.

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

SECTION 4. ASSESSMENT ROLL. The District's Assessment Roll for the General Fund, attached to this Resolution as Exhibit B, is hereby certified. That portion of the District's Assessment Roll which includes developed lands and platted lots is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the Currents Community Development District.

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

SECTION 6. Conflict. That all Sections or parts of Sections of any Resolutions, Agreements, or actions of the Board of Supervisor's in conflict are hereby repealed to the extent of such conflict.

SECTION 7. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

SECTION 8. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board of Supervisors of the Currents Community Development District.

PASSED AND ADOPTED this 9th day of June 2021.

ATTEST:

CURRENTS COMMUNITY DEVELOPMENT DISTRICT

James P. Ward, Secretary

Charles Cook, Chairman

CURRENTS COMMUNITY DEVELOPMENT DISTRICT



PROPOSED BUDGET

FISCAL YEAR 2022

PREPARED BY:

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

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SPECIAL ASSESSMENT METHODOLOGY

1.0 PURPOSE

This report is intended to introduce to the Currents Community Development District an operations methodology to fund the annual operations and maintenance requirements for the District. The methodology will outline the properties within the District that are subject to the Assessment and the benefit conferred on each property by the services and projects provided by the Districts' operational and maintenance activities. This report covers the District Fiscal Year 2022, which begins on October 1, 2021 and ends on September 30, 2022.

The Methodology will have two (2) primary objectives: (1) to determine the special and peculiar benefits that flow to the assessable properties in the District; and (2) apportioning the proportionate benefits on a basis that is fair and reasonable. The Methodology herein is intended to set forth a framework to apportion the costs associated with the operations and maintenance expenditures benefiting properties on a fair and equitable apportionment. The report is designed to conform to the requirements of Chapter's 189, 190 and 197, Florida Statutes and is consistent with the District's understanding of the case law on this subject.

2.0 BACKGROUND

A Community Development District ("CDD,") is an independent unit of special purpose local government created and chartered by Chapter 190, Florida Statutes, to plan, finance, construct, operate and maintain community-wide infrastructure in large, planned community developments. It may be established on the proposed property by ordinance and this SERC is related only to the petition to establish. CDD's provide a "solution to the state's planning, management and financing needs for delivery of capital infrastructure to service projected growth without overburdening other governments and their taxpayers." Section 190.002(1)(a), F.S.

A CDD is not a substitute for the local, general purpose, government unit, i.e., the County in which the CDD lies. A CDD does not have the permitting, zoning or police powers possessed by general purpose governments. A CDD is an alternative means of financing, constructing, operating, and maintaining community infrastructure for planned developments, such as LT Ranch. The scope of this SERC is limited to evaluating the consequences of approving the proposal to establish the District.

3.0 REQUIREMENTS FOR A VALID ASSESSMENT METHODOLOGY

Valid assessments under Florida Law have two (2) requirements. First, the properties assessed must receive a special and peculiar benefit as a logical connection from the systems and services constituting improvements. The courts recognize the special benefits that flow as a logical connection peculiar to the property which in turn may result in decreased insurance premiums, increased value and marketability. Second, the assessments must be fairly and reasonably apportioned in relation to the benefit received by the various properties being assessed.

If these two tests for lienability are determined in a manner that is informed and non-arbitrary by the Board of Supervisors of the District, as a legislative determination, then the special assessments may be levied, imposed and collected as a first lien on the property. Florida courts have found that it is not necessary to calculate benefit with mathematical precision at the time of imposition and levy so long as the levying and imposition process is not arbitrary, capricious or unfair.

4.0 ASSESSMENT ALLOCATION STRUCTURE

Special and peculiar benefits flow as a logical connection to the property from the operation and maintenance related services provided as a logical consequence to the property within the boundary of the District. These special benefits are peculiar to the acreage and later down to the actual platted units or parcels. The special benefits that justify imposing the assessment on the acreage include enhanced enjoyment and increased use, which may result in such positive consequences as increased value and marketability and decreased insurance premiums when levied on the various platted units or parcels of property.

5.0 ASSIGNMENT OF ASSESSMENTS

The apportionment of benefit in such a methodology report is based on accepted practices for the fair and equitable apportionment of special benefits in accordance with applicable laws and the procedure for the imposition, levy and collection of non ad valorem special assessments as set forth in the District Act and in conformity with State Laws applicable to such assessments.

The standard assessment analysis utilizes an allocation based upon the benefit that a property receives from each separate component of the District's O&M activities. The Fiscal Year 2022 General Fund Budget is financial, administrative and operational in nature so the assessments should be based equally and ratably on an equivalent number of residential units assigned to

the property. It is hereby determined that the allocation of the assessments will be to the various product types planned for the development based on the following factors.

6.0 ASSESSMENT ROLL

As described above, the allocation associated with the District's General Fund Activities are distributed across all assessable units within the boundaries of the District. Table 1 provides the assessment roll based on updated parcel account information provided by the Collier County Property Appraiser's office in May 2021 assigning the appropriate parcel identification numbers for the lands currently platted within the boundaries of the District.

**Currents Community Development District
Assessment Roll - Fiscal Year 2022**

Table 1

Folio	Type	Units	Owner	Legal Description	O&M RATE	O&M
23896802020	Amenity	0	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 TRACT A	\$ -	\$ -
23896802046	PH 1 - Multi-Family	24	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 TRACT C1, LESS THAT PORTION NKA COACH HOMES ON ZENO AT ESPLANADE BY THE ISLANDS CONDO AS DESC IN OR	\$ 80.69	\$ 1,936.53
23896802062	PH 1 - Multi-Family	40	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 TRACT C2	\$ 80.69	\$ 3,227.55
23896802088	Future Development	0	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 TRACT F1 LESS THE PORTION OF TRACT F1 DESC IN OR 5684 PG 3870	\$ -	\$ -
23896802282	Lake	0	CURRENTS CMNTY DEV DIST	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 THE PORTION OF TRACT F1 DESC IN OR 5684 PG 3870	\$ -	\$ -
23896802305	Future Development	0	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 TRACT F2 LESS THE PORTION OF TRACT F2 DESC IN OR 5684 PG 3870	\$ -	\$ -
23896802509	Lake	0	CURRENTS CMNTY DEV DIST	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 THE PORTION OF TRACT F2 DESC IN OR 5684 PG 3870	\$ -	\$ -
23896802525	Future Development	0	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 TRACT F3 LESS THE PORTION DESC IN OR 5684 PAGE 3870	\$ -	\$ -
23896802729	Lake	0	CURRENTS CMNTY DEV DIST	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 THE PORTION OF TRACT F3 DESC IN OR 5684 PG 3870	\$ -	\$ -
23896802745	Lake	0	CURRENTS CMNTY DEV DIST	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 TRACT LE1-1	\$ -	\$ -
23896802761	Lake	0	CURRENTS CMNTY DEV DIST	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 TRACT LE1-2	\$ -	\$ -
23896802774	Lake Bank	0	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 TRACT LE1-2 LESS THE PORTION OF TR LE1-2 DESC IN OR 5684 PG 3870	\$ -	\$ -
23896802787	Lake	0	CURRENTS CMNTY DEV DIST	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 TRACT LE1-4	\$ -	\$ -
23896802800	Lake	0	CURRENTS CMNTY DEV DIST	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 TRACT LE1-5	\$ -	\$ -
23896802826	Lake	0	CURRENTS CMNTY DEV DIST	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 TRACT LE1-6	\$ -	\$ -
23896802842	Lake	0	CURRENTS CMNTY DEV DIST	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 TRACT LE1-8	\$ -	\$ -
23896802868	Lake	0	CURRENTS CMNTY DEV DIST	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 TRACT LE1-16	\$ -	\$ -
23896802884	Lake	0	CURRENTS CMNTY DEV DIST	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 TRACT LE1-17	\$ -	\$ -
23896802907	Lake	0	CURRENTS CMNTY DEV DIST	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 TRACT LE1-18	\$ -	\$ -

**Currents Community Development District
Assessment Roll - Fiscal Year 2022**

Table 1

Folio	Type	Units	Owner	Legal Description	O&M RATE	O&M
23896802923	Lake	0	CURRENTS CMNTY DEV DIST	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 TRACT LE1-19	\$ -	\$ -
23896802949	Lake	0	CURRENTS CMNTY DEV DIST	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 TRACT LE1-20	\$ -	\$ -
23896802965	Open Space	0	ESPLANADE BY THE ISLANDS	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 TRACT O1	\$ -	\$ -
23896802981	Open Space	0	ESPLANADE BY THE ISLANDS	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 TRACT O2	\$ -	\$ -
23896803003	Open Space	0	ESPLANADE BY THE ISLANDS	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 TRACT O3	\$ -	\$ -
23896803029	Open Space	0	ESPLANADE BY THE ISLANDS	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 TRACT O4	\$ -	\$ -
23896803045	Open Space	0	ESPLANADE BY THE ISLANDS	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 TRACT O5	\$ -	\$ -
23896803061	Open Space	0	ESPLANADE BY THE ISLANDS	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 TRACT O6	\$ -	\$ -
23896803087	Open Space	0	ESPLANADE BY THE ISLANDS	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 TRACT O7	\$ -	\$ -
23896803100	Open Space	0	ESPLANADE BY THE ISLANDS	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 TRACT O8	\$ -	\$ -
23896803126	Open Space	0	ESPLANADE BY THE ISLANDS	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 TRACT O9	\$ -	\$ -
23896803142	Open Space	0	ESPLANADE BY THE ISLANDS	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 TRACT O10	\$ -	\$ -
23896803168	Open Space	0	ESPLANADE BY THE ISLANDS	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 TRACT O11	\$ -	\$ -
23896803184	Open Space	0	ESPLANADE BY THE ISLANDS	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 TRACT O12	\$ -	\$ -
23896803207	Open Space	0	ESPLANADE BY THE ISLANDS	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 TRACT O13	\$ -	\$ -
23896803223	Open Space	0	ESPLANADE BY THE ISLANDS	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 TRACT O14	\$ -	\$ -
23896803249	Open Space	0	ESPLANADE BY THE ISLANDS	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 TRACT O15	\$ -	\$ -
23896803265	Open Space	0	ESPLANADE BY THE ISLANDS	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 TRACT O16	\$ -	\$ -
23896803281	Open Space	0	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 TRACT O17	\$ -	\$ -
23896803304	Open Space	0	ESPLANADE BY THE ISLANDS	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 TRACT O18	\$ -	\$ -
23896803320	Open Space	0	ESPLANADE BY THE ISLANDS	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 TRACT O19	\$ -	\$ -
23896803346	Open Space	0	ESPLANADE BY THE ISLANDS	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 TRACT O20	\$ -	\$ -
23896803362	Preserve	0	CURRENTS CMNTY DEV DIST	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 TRACT P1	\$ -	\$ -
23896803388	Preserve	0	CURRENTS CMNTY DEV DIST	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 TRACT P2	\$ -	\$ -
23896803401	ROW	0	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 TRACT R	\$ -	\$ -
23896803427	ROW	0	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 TRACT R1	\$ -	\$ -
23896803443	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 1	\$ 179.31	\$ 179.31
23896803469	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 2	\$ 179.31	\$ 179.31

Currents Community Development District
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Table 1

Folio	Type	Units	Owner	Legal Description	O&M RATE	O&M
23896803485	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 3	\$ 179.31	\$ 179.31
23896803508	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 4	\$ 179.31	\$ 179.31
23896803524	P 1 - 52	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 5	\$ 152.41	\$ 152.41
23896803540	P 1 - 52	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 6	\$ 152.41	\$ 152.41
23896803566	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 7	\$ 179.31	\$ 179.31
23896803582	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 8	\$ 179.31	\$ 179.31
23896803605	P 1 - 76	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 9	\$ 197.24	\$ 197.24
23896803621	P 1 - 52	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 10	\$ 152.41	\$ 152.41
23896803647	P 1 - 52	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 11	\$ 152.41	\$ 152.41
23896803663	P 1 - 52	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 12	\$ 152.41	\$ 152.41
23896803689	P 1 - 52	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 13	\$ 152.41	\$ 152.41
23896803702	P 1 - 52	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 14	\$ 152.41	\$ 152.41
23896803728	P 1 - 52	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 15	\$ 152.41	\$ 152.41
23896803744	P 1 - 52	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 16	\$ 152.41	\$ 152.41
23896803760	P 1 - 52	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 17	\$ 152.41	\$ 152.41
23896803786	P 1 - 52	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 18	\$ 152.41	\$ 152.41
23896803809	P 1 - 52	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 19	\$ 152.41	\$ 152.41
23896803825	P 1 - 52	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 20	\$ 152.41	\$ 152.41
23896803841	P 1 - 52	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 21	\$ 152.41	\$ 152.41
23896803867	P 1 - 52	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 22	\$ 152.41	\$ 152.41
23896803883	P 1 - 52	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 23	\$ 152.41	\$ 152.41
23896803906	P 1 - 52	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 24	\$ 152.41	\$ 152.41
23896803922	P 1 - 52	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 25	\$ 152.41	\$ 152.41
23896803948	P 1 - TV	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 26	\$ 116.55	\$ 116.55
23896803964	P 1 - TV	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 27	\$ 116.55	\$ 116.55
23896803980	P 1 - TV	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 28	\$ 116.55	\$ 116.55
23896804002	P 1 - TV	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 29	\$ 116.55	\$ 116.55
23896804028	P 1 - TV	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 30	\$ 116.55	\$ 116.55

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Table 1

Folio	Type	Units	Owner	Legal Description	O&M RATE	O&M
23896804044	P 1 - TV	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 31	\$ 116.55	\$ 116.55
23896804060	P 1 - TV	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 32	\$ 116.55	\$ 116.55
23896804086	P 1 - TV	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 33	\$ 116.55	\$ 116.55
23896804109	P 1 - TV	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 34	\$ 116.55	\$ 116.55
23896804125	P 1 - TV	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 35	\$ 116.55	\$ 116.55
23896804141	P 1 - TV	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 36	\$ 116.55	\$ 116.55
23896804167	P 1 - TV	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 37	\$ 116.55	\$ 116.55
23896804183	P 1 - TV	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 38	\$ 116.55	\$ 116.55
23896804206	P 1 - TV	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 39	\$ 116.55	\$ 116.55
23896804222	P 1 - TV	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 40	\$ 116.55	\$ 116.55
23896804248	P 1 - TV	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 41	\$ 116.55	\$ 116.55
23896804264	P 1 - TV	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 42	\$ 116.55	\$ 116.55
23896804280	P 1 - TV	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 43	\$ 116.55	\$ 116.55
23896804303	P 1 - TV	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 44	\$ 116.55	\$ 116.55
23896804329	P 1 - TV	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 45	\$ 116.55	\$ 116.55
23896804345	P 1 - TV	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 46	\$ 116.55	\$ 116.55
23896804361	P 1 - TV	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 47	\$ 116.55	\$ 116.55
23896804387	P 1 - TV	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 48	\$ 116.55	\$ 116.55
23896804400	P 1 - TV	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 49	\$ 116.55	\$ 116.55
23896804426	P 1 - TV	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 50	\$ 116.55	\$ 116.55
23896804442	P 1 - TV	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 51	\$ 116.55	\$ 116.55
23896804468	P 1 - TV	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 52	\$ 116.55	\$ 116.55
23896804484	P 1 - TV	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 53	\$ 116.55	\$ 116.55
23896804507	P 1 - TV	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 54	\$ 116.55	\$ 116.55
23896804523	P 1 - TV	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 55	\$ 116.55	\$ 116.55
23896804549	P 1 - TV	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 56	\$ 116.55	\$ 116.55
23896804565	P 1 - TV	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 57	\$ 116.55	\$ 116.55
23896804581	P 1 - TV	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 58	\$ 116.55	\$ 116.55

**Currents Community Development District
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Table 1**

Folio	Type	Units	Owner	Legal Description	O&M RATE	O&M
23896804604	P 1 - TV	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 59	\$ 116.55	\$ 116.55
23896804620	P 1 - TV	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 60	\$ 116.55	\$ 116.55
23896804646	P 1 - TV	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 61	\$ 116.55	\$ 116.55
23896804662	P 1 - TV	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 62	\$ 116.55	\$ 116.55
23896804688	P 1 - TV	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 63	\$ 116.55	\$ 116.55
23896804701	P 1 - TV	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 64	\$ 116.55	\$ 116.55
23896804727	P 1 - TV	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 65	\$ 116.55	\$ 116.55
23896804743	P 1 - TV	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 66	\$ 116.55	\$ 116.55
23896804769	P 1 - TV	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 67	\$ 116.55	\$ 116.55
23896804785	P 1 - TV	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 68	\$ 116.55	\$ 116.55
23896804808	P 1 - TV	1	ORDAHI, THOMAS ALAN	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 69	\$ 116.55	\$ 116.55
23896804824	P 1 - 52	1	FELLERHOFF, WILLIAM J	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 70	\$ 152.41	\$ 152.41
23896804840	P 1 - 52	1	GERNARD, JAY A	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 71	\$ 152.41	\$ 152.41
23896804866	P 1 - 52	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 72	\$ 152.41	\$ 152.41
23896804882	P 1 - 52	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 73	\$ 152.41	\$ 152.41
23896804905	P 1 - 52	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 74	\$ 152.41	\$ 152.41
23896804921	P 1 - 52	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 75	\$ 152.41	\$ 152.41
23896804947	P 1 - 52	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 76	\$ 152.41	\$ 152.41
23896804963	P 1 - 52	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 77	\$ 152.41	\$ 152.41
23896804989	P 1 - 52	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 78	\$ 152.41	\$ 152.41
23896805001	P 1 - 52	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 79	\$ 152.41	\$ 152.41
23896805027	P 1 - 52	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 80	\$ 152.41	\$ 152.41
23896805043	P 1 - 52	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 81	\$ 152.41	\$ 152.41
23896805069	P 1 - 52	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 82	\$ 152.41	\$ 152.41
23896805085	P 1 - 52	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 83	\$ 152.41	\$ 152.41
23896805108	P 1 - 52	1	DEMER, DAVID A=& CHRISTINE A	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 84	\$ 152.41	\$ 152.41
23896805124	P 1 - 52	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 85	\$ 152.41	\$ 152.41
23896805140	P 1 - 52	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 86	\$ 152.41	\$ 152.41

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Folio	Type	Units	Owner	Legal Description	O&M RATE	O&M
23896805166	P 1 - 52	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 87	\$ 152.41	\$ 152.41
23896805182	P 1 - 52	1	HOHMANN JR, HOWARD EDWARD	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 88	\$ 152.41	\$ 152.41
23896805205	P 1 - 52	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 89	\$ 152.41	\$ 152.41
23896805221	P 1 - 52	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 90	\$ 152.41	\$ 152.41
23896805247	P 1 - 52	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 91	\$ 152.41	\$ 152.41
23896805263	P 1 - 52	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 92	\$ 152.41	\$ 152.41
23896805289	P 1 - 52	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 93	\$ 152.41	\$ 152.41
23896805302	P 1 - 52	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 94	\$ 152.41	\$ 152.41
23896805328	P 1 - 52	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 95	\$ 152.41	\$ 152.41
23896805344	P 1 - 52	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 96	\$ 152.41	\$ 152.41
23896805360	P 1 - 52	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 97	\$ 152.41	\$ 152.41
23896805386	P 1 - 52	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 98	\$ 152.41	\$ 152.41
23896805409	P 1 - 52	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 99	\$ 152.41	\$ 152.41
23896805425	P 1 - 52	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 100	\$ 152.41	\$ 152.41
23896805441	P 1 - 76	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 101	\$ 197.24	\$ 197.24
23896805467	P 1 - 76	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 102	\$ 197.24	\$ 197.24
23896805483	P 1 - 76	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 103	\$ 197.24	\$ 197.24
23896805506	P 1 - 76	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 104	\$ 197.24	\$ 197.24
23896805522	P 1 - 76	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 105	\$ 197.24	\$ 197.24
23896805548	P 1 - 76	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 106	\$ 197.24	\$ 197.24
23896805564	P 1 - 62	1	BLOCK, RICHARD A=& HEATHER S	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 107	\$ 179.31	\$ 179.31
23896805580	P 1 - 62	1	GRIECO, ANTHONY G	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 108	\$ 179.31	\$ 179.31
23896805603	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 109	\$ 179.31	\$ 179.31
23896805629	P 1 - 62	1	FERRY, LINDA JEAN SACCO	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 110	\$ 179.31	\$ 179.31
23896805645	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 111	\$ 179.31	\$ 179.31
23896805661	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 112	\$ 179.31	\$ 179.31
23896805687	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 113	\$ 179.31	\$ 179.31
23896805700	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 114	\$ 179.31	\$ 179.31

**Currents Community Development District
Assessment Roll - Fiscal Year 2022**

Table 1

Folio	Type	Units	Owner	Legal Description	O&M RATE	O&M
23896805726	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 115	\$ 179.31	\$ 179.31
23896805742	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 116	\$ 179.31	\$ 179.31
23896805768	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 117	\$ 179.31	\$ 179.31
23896805784	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 118	\$ 179.31	\$ 179.31
23896805807	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 119	\$ 179.31	\$ 179.31
23896805823	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 120	\$ 179.31	\$ 179.31
23896805849	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 121	\$ 179.31	\$ 179.31
23896805865	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 122	\$ 179.31	\$ 179.31
23896805881	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 123	\$ 179.31	\$ 179.31
23896805904	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 124	\$ 179.31	\$ 179.31
23896805920	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 125	\$ 179.31	\$ 179.31
23896805946	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 126	\$ 179.31	\$ 179.31
23896805962	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 127	\$ 179.31	\$ 179.31
23896805988	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 128	\$ 179.31	\$ 179.31
23896806000	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 129	\$ 179.31	\$ 179.31
23896806026	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 130	\$ 179.31	\$ 179.31
23896806042	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 131	\$ 179.31	\$ 179.31
23896806068	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 132	\$ 179.31	\$ 179.31
23896806084	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 133	\$ 179.31	\$ 179.31
23896806107	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 134	\$ 179.31	\$ 179.31
23896806123	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 135	\$ 179.31	\$ 179.31
23896806149	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 136	\$ 179.31	\$ 179.31
23896806165	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 137	\$ 179.31	\$ 179.31
23896806181	P 1 - 76	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 138	\$ 197.24	\$ 197.24
23896806204	P 1 - 76	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 139	\$ 197.24	\$ 197.24
23896806220	P 1 - 76	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 140	\$ 197.24	\$ 197.24
23896806246	P 1 - 76	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 141	\$ 197.24	\$ 197.24
23896806262	P 1 - 76	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 142	\$ 197.24	\$ 197.24

Currents Community Development District
Assessment Roll - Fiscal Year 2022
Table 1

Folio	Type	Units	Owner	Legal Description	O&M RATE	O&M
23896806288	P 1 - 76	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 143	\$ 197.24	\$ 197.24
23896806301	P 1 - 76	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 144	\$ 197.24	\$ 197.24
23896806327	P 1 - 76	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 145	\$ 197.24	\$ 197.24
23896806343	P 1 - 76	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 146	\$ 197.24	\$ 197.24
23896806369	P 1 - 76	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 147	\$ 197.24	\$ 197.24
23896806385	P 1 - 76	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 148	\$ 197.24	\$ 197.24
23896806408	P 1 - 76	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 149	\$ 197.24	\$ 197.24
23896806424	P 1 - 76	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 150	\$ 197.24	\$ 197.24
23896806440	P 1 - 76	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 151	\$ 197.24	\$ 197.24
23896806466	P 1 - 76	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 152	\$ 197.24	\$ 197.24
23896806482	P 1 - 76	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 153	\$ 197.24	\$ 197.24
23896806505	P 1 - 76	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 154	\$ 197.24	\$ 197.24
23896806521	P 1 - 76	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 155	\$ 197.24	\$ 197.24
23896806547	P 1 - 76	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 156	\$ 197.24	\$ 197.24
23896806563	P 1 - 76	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 157	\$ 197.24	\$ 197.24
23896806589	P 1 - 76	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 158	\$ 197.24	\$ 197.24
23896806602	P 1 - 76	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 159	\$ 197.24	\$ 197.24
23896806628	P 1 - 76	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 160	\$ 197.24	\$ 197.24
23896806644	P 1 - 76	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 161	\$ 197.24	\$ 197.24
23896806660	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 162	\$ 179.31	\$ 179.31
23896806686	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 163	\$ 179.31	\$ 179.31
23896806709	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 164	\$ 179.31	\$ 179.31
23896806725	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 165	\$ 179.31	\$ 179.31
23896806741	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 166	\$ 179.31	\$ 179.31
23896806767	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 167	\$ 179.31	\$ 179.31
23896806783	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 168	\$ 179.31	\$ 179.31
23896806806	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 169	\$ 179.31	\$ 179.31
23896806822	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 170	\$ 179.31	\$ 179.31

Currents Community Development District
Assessment Roll - Fiscal Year 2022
Table 1

Folio	Type	Units	Owner	Legal Description	O&M RATE	O&M
23896806848	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 171	\$ 179.31	\$ 179.31
23896806864	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 172	\$ 179.31	\$ 179.31
23896806880	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 173	\$ 179.31	\$ 179.31
23896806903	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 174	\$ 179.31	\$ 179.31
23896806929	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 175	\$ 179.31	\$ 179.31
23896806945	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 176	\$ 179.31	\$ 179.31
23896806961	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 177	\$ 179.31	\$ 179.31
23896806987	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 178	\$ 179.31	\$ 179.31
23896807009	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 179	\$ 179.31	\$ 179.31
23896807025	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 180	\$ 179.31	\$ 179.31
23896807041	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 181	\$ 179.31	\$ 179.31
23896807067	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 182	\$ 179.31	\$ 179.31
23896807083	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 183	\$ 179.31	\$ 179.31
23896807106	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 184	\$ 179.31	\$ 179.31
23896807122	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 185	\$ 179.31	\$ 179.31
23896807148	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 186	\$ 179.31	\$ 179.31
23896807164	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 187	\$ 179.31	\$ 179.31
23896807180	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 188	\$ 179.31	\$ 179.31
23896807203	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 189	\$ 179.31	\$ 179.31
23896807229	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 190	\$ 179.31	\$ 179.31
23896807245	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 191	\$ 179.31	\$ 179.31
26152000026	PH 1 - Multi-Family	1	TAYLOR MORRISON OF	COACH HOMES ON ZENO AT ESPLANADE BY THE ISLANDS A CONDOMINIUM PHASE 1-101	\$ 80.69	\$ 80.69
26152000042	PH 1 - Multi-Family	1	BRUCE S DEJONG DECL OF TRUST	COACH HOMES ON ZENO AT ESPLANADE BY THE ISLANDS A CONDOMINIUM PHASE 1-102	\$ 80.69	\$ 80.69
26152000068	PH 1 - Multi-Family	1	TAYLOR MORRISON OF	COACH HOMES ON ZENO AT ESPLANADE BY THE ISLANDS A CONDOMINIUM PHASE 1-103	\$ 80.69	\$ 80.69
26152000084	PH 1 - Multi-Family	1	TAYLOR MORRISON OF	COACH HOMES ON ZENO AT ESPLANADE BY THE ISLANDS A CONDOMINIUM PHASE 1-104	\$ 80.69	\$ 80.69

**Currents Community Development District
Assessment Roll - Fiscal Year 2022**

Table 1

Folio	Type	Units	Owner	Legal Description	O&M RATE	O&M
26152000107	PH 1 - Multi-Family	1	TAYLOR MORRISON OF	COACH HOMES ON ZENO AT ESPLANADE BY THE ISLANDS A CONDOMINIUM PHASE 1-201	\$ 80.69	\$ 80.69
26152000123	PH 1 - Multi-Family	1	TAYLOR MORRISON OF	COACH HOMES ON ZENO AT ESPLANADE BY THE ISLANDS A CONDOMINIUM PHASE 1-202	\$ 80.69	\$ 80.69
26152000149	PH 1 - Multi-Family	1	TAYLOR MORRISON OF	COACH HOMES ON ZENO AT ESPLANADE BY THE ISLANDS A CONDOMINIUM PHASE 1-203	\$ 80.69	\$ 80.69
26152000165	PH 1 - Multi-Family	1	TAYLOR MORRISON OF	COACH HOMES ON ZENO AT ESPLANADE BY THE ISLANDS A CONDOMINIUM PHASE 1-204	\$ 80.69	\$ 80.69
TOTAL		263				\$ 36,534.12

RESOLUTION 2021-12

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CURRENTS COMMUNITY DEVELOPMENT DISTRICT DESIGNATING DATES, TIME, AND LOCATION FOR REGULAR MEETINGS OF THE BOARD OF SUPERVISORS OF THE DISTRICT; PROVIDING FOR CONFLICT; PROVIDING FOR SEVERABILITY AND PROVIDING AN EFFECTIVE DATE.

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

WHEREAS, in accordance with the provisions of Chapter 189.415, Florida Statutes, the District is required to file quarterly, semiannually, or annually a schedule of its regular meetings with the local governing authority or authorities; and

WHEREAS, in accordance with the above referenced Statute, the District shall also publish quarterly, semiannually, or annually its regular meeting schedule in a newspaper of general paid circulation in the County in which the District is located and shall appear in the legal notices section of the classified advertisements;

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

SECTION 1. DESIGNATION OF DATES, TIME, AND LOCATION OF REGULAR MEETINGS

a. **The Fiscal Year 2022 schedule is as follows:**

October 13, 2021	November 10, 2021
December 8, 2021	January 14, 2022
February 9, 2022	March 9, 2022
April 13, 2022	May 11, 2022
June 8, 2022	July 13, 2022
August 10, 2022	September 14, 2022

b. **Time: 2:30 P.M.** (Eastern Standard Time)

c. **Location: Coleman, Yovanovich & Koester
4001 Tamiami Trail North, Suite 300
Naples, Florida 34103**

SECTION 2. Sunshine Law and Meeting Cancellations and Continuations. The meetings of the Board of Supervisors are open to the public and will be conducted in accordance with the provisions of Florida Law for Community Development Districts. The District by and through its District Manager may cancel any meeting of the Board of Supervisors and all meetings may be continued to a date, time, and place to be specified on the record at the hearings or meeting.

RESOLUTION 2021-12

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CURRENTS COMMUNITY DEVELOPMENT DISTRICT DESIGNATING DATES, TIME, AND LOCATION FOR REGULAR MEETINGS OF THE BOARD OF SUPERVISORS OF THE DISTRICT; PROVIDING FOR CONFLICT; PROVIDING FOR SEVERABILITY AND PROVIDING AN EFFECTIVE DATE.

SECTION 2. 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 2. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

SECTION 3. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board of Supervisors of the Currents Community Development District.

PASSED AND ADOPTED this 9th day of June 2021.

ATTEST:

**CURRENTS
COMMUNITY DEVELOPMENT DISTRICT**

James P. Ward, Secretary

Charles Cook, Chairman

CURRENTS COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - APRIL 2021

FISCAL YEAR 2021

PREPARED BY:

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

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

Currents Community Development District

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JPWard & Associates LLC

2301 Northeast 37th Street

Fort Lauderdale, Florida 33308

Phone: (954) 658-4900

**Currents Community Development District
Balance Sheet
for the Period Ending April 30, 2021**

Governmental Funds

	Debt Service Funds		Capital Project Fund		Account Groups		Totals (Memorandum Only)
	General Fund	Series 2020A	Series 2020B	Series 2020A	Series 2020B	General Long Term Debt	
Assets							
Cash and Investments							
General Fund - Invested Cash	\$ 27,206	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,206
Debt Service Fund							
Interest Account		221,500	325,338				\$ 546,838
Sinking Account							\$ -
Reserve Account		327,600	650,678				\$ 978,278
Revenue Account		25,503	0				\$ 25,503
Prepayment Account			61,266				\$ 61,266
Capitalized Interest Account		221,559	-				\$ 221,559
Construction Account				-	-		\$ -
Cost of Issuance Account				-	-		\$ -
Due from Other Funds							
General Fund	-	4	1	-	-	-	6
Debt Service Fund(s)	-	-	-	-	-	-	-
Accounts Receivable							
Assessments Receivable	-	-	-	-	-	-	-
Amount Available in Debt Service Funds							
Amount to be Provided by Debt Service Funds	-	-	-	-	-	26,770,000	26,770,000
Total Assets	\$ 27,206	\$ 796,166	\$ 1,037,283	\$ -	\$ -	\$ 26,770,000	\$ 28,630,655

**Currents Community Development District
Balance Sheet
for the Period Ending April 30, 2021**

Governmental Funds

	Governmental Funds						Account Groups	Totals (Memorandum Only)
	Debt Service Funds			Capital Project Fund			General Long Term Debt	
	General Fund	Series 2020A	Series 2020B	Series 2020A	Series 2020B			
Liabilities								
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Fiscal Agent								
Due to Other Funds	-							-
General Fund	-	-	-	-	-	-	-	-
Debt Service Fund(s)	6	-	-	-	-	-	-	6
Bonds Payable								
Current Portion								
Long Term						\$26,770,000		26,770,000
Unamortized Prem/Disc on Bds Pybl				(126,186)	(208,369)			(334,555)
Total Liabilities	<u>\$ 6</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (126,186)</u>	<u>\$ (208,369)</u>	<u>\$ 26,770,000</u>		<u>\$ 26,435,451</u>
Fund Equity and Other Credits								
Investment in General Fixed Assets	-	-	-	-	-	-	-	-
Fund Balance								
Restricted								
Beginning: October 1, 2020 (Unaudited)	-	851,862	650,676	864,261	224,766	-		2,591,566
Results from Current Operations	-	(55,696)	386,607	(738,075)	(16,397)	-		(423,562)
Unassigned								
Beginning: October 1, 2020 (Unaudited)	15,745	-	-	-	-	-		15,745
Results from Current Operations	11,455	-	-	-	-	-		11,455
Total Fund Equity and Other Credits	<u>\$ 27,201</u>	<u>\$ 796,166</u>	<u>\$ 1,037,283</u>	<u>\$ 126,186</u>	<u>\$ 208,369</u>	<u>\$ -</u>		<u>\$ 2,195,204</u>
Total Liabilities, Fund Equity and Other Credits	<u>\$ 27,206</u>	<u>\$ 796,166</u>	<u>\$ 1,037,283</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26,770,000</u>		<u>\$ 28,630,655</u>

**Currents Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2021**

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources										
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest										
Interest - General Checking	-	-	-	-	-	-	-	-	-	N/A
Special Assessment Revenue										
Special Assessments - On-Roll	-	-	-	-	456	-	0	456	637,905	0%
Special Assessments - Off-Roll	-	35,000	-	-	-	45,000	-	80,000	-	N/A
Developer Contribution	-	-	-	-	-	-	-	-	-	N/A
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ -	\$ 35,000	\$ -	\$ -	\$ 456	\$ 45,000	\$ 0	80,456	\$ 637,905	N/A
Expenditures and Other Uses										
Executive										
Professional Management	3,333	3,333	3,333	3,333	3,333	3,333	3,333	23,333	40,000	58%
Financial and Administrative										
Audit Services	-	-	-	500	-	1,500	-	2,000	4,500	44%
Accounting Services	1,333	2,667	2,000	2,000	2,000	2,000	2,000	14,000	16,000	88%
Assessment Roll Services	1,250	1,250	1,250	1,250	1,250	1,250	1,250	8,750	8,000	109%
Arbitrage Rebate Services	-	-	-	-	-	250	-	250	500	50%
Other Contractual Services										
Legal Advertising	336	-	-	-	-	-	-	336	5,000	7%
Trustee Services	-	-	-	-	-	-	-	-	8,250	0%
Dissemination Agent Services	-	-	-	-	-	-	-	-	500	0%
Property Appraiser Fees	-	-	-	-	-	-	-	-	-	N/A
Bank Service Fees	24	25	24	23	24	24	22	165	350	47%
Communications & Freight Services										
Postage, Freight & Messenger	32	-	32	-	34	38	21	157	750	21%
Computer Services - Website Development	-	-	-	-	-	-	-	-	1,500	0%

**Currents Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2021**

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
Insurance	5,251	-	-	-	-	-	-	5,251	5,200	101%
Printing & Binding	-	266	-	284	237	-	113	901	330	273%
Subscription & Memberships	175	-	-	-	-	-	-	175	175	100%
Legal Services										
Legal - General Counsel	-	2,382	-	245	-	1,210	500	4,337	15,000	29%
Legal - Series 2018 Bonds	-	-	245	-	-	-	-	245	-	N/A
Legal - Series 2020A Bonds	-	247	-	3,440	-	1,838	-	5,524	-	N/A
Legal - Series 2020B Bonds	-	247	-	-	-	-	-	247	-	N/A
Other General Government Services										
Engineering Services	-	-	-	-	-	-	-	-	7,500	0%
Contingencies	-	-	-	-	-	-	-	-	-	N/A
Other Current Charges	-	-	-	-	-	-	-	-	-	N/A
Stormwater Management Services										
Professional - Management	-	-	-	-	-	-	458	458.33	35,000	1%
Field Operations	-	-	-	-	-	-	-	-	-	N/A
Mitigation Monitoring	-	-	-	-	-	-	-	-	-	N/A
Utility Services										N/A
Electric	-	-	-	-	-	-	-	-	-	N/A
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	N/A
Lake System										N/A
Aquatic Weed Control	-	-	-	-	-	1,435	1,435	2,870.00	415,800	1%
Lake Bank Maintenance	-	-	-	-	-	-	-	-	-	N/A
Slope Survey Monitoring	-	-	-	-	-	-	-	-	5,000	0%
Water Quality Reporting/Testing	-	-	-	-	-	-	-	-	7,500	0%
Preserve Services										N/A
Repairs & Maintenance	-	-	-	-	-	-	-	-	49,050	0%
Capital Outlay										N/A
Aeration Systems	-	-	-	-	-	-	-	-	-	N/A
Littoral Shelf Plantings	-	-	-	-	-	-	-	-	-	N/A

**Currents Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2021**

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
Erosion Restoration	-	-	-	-	-	-	-	-	-	N/A
Contingencies	-	-	-	-	-	-	-	-	-	N/A
Contingencies - OVERALL	-	-	-	-	-	-	-	-	12,000	0%
Landscaping										N/A
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	N/A
Reserves	-	-	-	-	-	-	-	-	-	N/A
Operational Reserve (Future Years)	-	-	-	-	-	-	-	-	-	N/A
Other Fees and Charges	-	-	-	-	-	-	-	-	-	N/A
Discounts/Collection Fees										
Sub-Total:	11,735	10,417	6,884	11,075	6,878	12,878	9,134	69,000	637,905	11%
Total Expenditures and Other Uses:	\$ 11,735	\$ 10,417	\$ 6,884	\$ 11,075	\$ 6,878	\$ 12,878	\$ 9,134	\$ 69,000	\$ 637,905	11%
Net Increase/ (Decrease) in Fund Balance	(11,735)	24,583	(6,884)	(11,075)	(6,422)	32,122	(9,133)	11,455	-	
Fund Balance - Beginning	15,745	4,011	28,594	21,710	10,634	4,212	36,334	15,745	-	
Fund Balance - Ending	\$ 4,011	\$ 28,594	\$ 21,710	\$ 10,634	\$ 4,212	\$ 36,334	\$ 27,201	27,201	\$ -	

Currents Community Development District
Debt Service Fund - Series 2020A
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2021

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources										
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	N/A
Interest Income										
Interest Account	-	-	-	-	-	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-	-	-	N/A
Reserve Account	1	1	1	1	1	1	1	10	-	N/A
Prepayment Account	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	-	-	-	-	-	-	0	0	-	N/A
Capitalized Interest Account	2	2	2	2	2	2	2	14	-	N/A
Special Assessments - Prepayments										
Special Assessments - On Roll	-	-	-	-	\$ 25,493	-	4	25,497	-	N/A
Special Assessments - Off Roll	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	-	N/A
Debt Proceeds										
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 3	\$ 4	\$ 3	\$ 3	\$ 25,496	\$ 3	\$ 7	\$ 25,520	\$ -	N/A
Expenditures and Other Uses										
Debt Service										
Principal Debt Service - Mandatory										
Series 2020A	-	-	-	-	-	-	-	-	-	N/A
Principal Debt Service - Early Redemptions										
Series 2020A	-	-	-	-	-	-	-	-	-	N/A
Interest Expense										
Series 2020A	-	81,217	-	-	-	-	-	81,217	-	N/A
Operating Transfers Out (To Other Funds)										
Total Expenditures and Other Uses:	\$ -	\$ 81,217	\$ -	\$ 81,217	\$ -	N/A				
Net Increase/ (Decrease) in Fund Balance	3	(81,213)	3	3	25,496	3	7	(55,696)	-	
Fund Balance - Beginning	851,862	851,866	770,653	770,656	770,659	796,156	796,159	851,862	-	
Fund Balance - Ending	\$ 851,866	\$ 770,653	\$ 770,656	\$ 770,659	\$ 796,156	\$ 796,159	\$ 796,166	\$ 796,166	\$ -	

Currents Community Development District
Debt Service Fund - Series 2020B
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2021

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources										
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	N/A
Interest Income										
Interest Account	-	-	-	-	-	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-	-	-	N/A
Reserve Account	3	3	3	3	3	3	3	19	-	N/A
Prepayment Account	-	-	-	-	-	-	0	0	-	N/A
Revenue Account	-	0	0	-	-	-	0	0	-	N/A
Capitalized Interest Account	-	-	-	-	-	0	0	0	-	N/A
Special Assessments - Prepayments										
Special Assessments - On Roll	-	-	-	-	\$ 9,117	-	1	9,119	-	N/A
Special Assessments - Off Roll	119,290	-	-	-	-	-	300,142	419,433	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	29,663	31,266	60,929	-	N/A
Debt Proceeds										
Intragovernmental Transfer In	1	-	-	-	16,397	-	-	16,398	-	N/A
Total Revenue and Other Sources:	\$ 119,294	\$ 3	\$ 3	\$ 3	\$ 25,517	\$ 29,665	\$ 331,413	\$ 505,898	\$ -	N/A
Expenditures and Other Uses										
Debt Service										
Principal Debt Service - Mandatory										
Series 2020B	-	-	-	-	-	-	-	-	-	N/A
Principal Debt Service - Early Redemptions										
Series 2020B	-	-	-	-	-	-	-	-	-	N/A
Interest Expense										
Series 2020B	-	119,290	-	-	-	-	-	119,290	-	N/A
Payment to Refunded Bonds Escrow Agent										
	-	-	-	-	-	-	-	-	-	N/A
Operating Transfers Out (To Other Funds)										
	-	-	-	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 119,290	\$ -	119,290	\$ -	N/A				
Net Increase/ (Decrease) in Fund Balance	119,294	(119,288)	3	3	25,517	29,665	331,413	386,607	-	
Fund Balance - Beginning	650,676	769,970	650,682	650,685	650,687	676,205	705,870	650,676	-	
Fund Balance - Ending	\$ 769,970	\$ 650,682	\$ 650,685	\$ 650,687	\$ 676,205	\$ 705,870	1,037,283	1,037,283	\$ -	

**Currents Community Development District
Capital Projects Fund - Series 2020A
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2021**

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources										
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest Income										
Construction Account	4	3	5	-	-	-	-	12	\$ -	N/A
Cost of Issuance	0	-	-	-	-	-	-	0	\$ -	N/A
Debt Proceeds										
Developer Contributions	-	-	24,462	-	-	-	-	24,462	\$ -	N/A
Operating Transfers In (From Other Funds)	-	-	-	-	-	-	-	-	\$ -	N/A
Total Revenue and Other Sources:	\$ 4	\$ 3	\$ 24,466	\$ -	\$ -	\$ -	\$ -	\$ 24,474	\$ -	N/A
Expenditures and Other Uses										
Executive										
Professional Management	-	-	-	-	-	-	-	-	-	N/A
Other Contractual Services										
Trustee Services	-	-	-	-	-	-	-	-	-	N/A
Printing & Binding										
Other General Gov't Services	-	-	-	-	-	-	-	-	-	N/A
Engineering Services										
Engineering Services	-	-	-	-	-	-	-	-	-	N/A
Legal Services										
Legal - Series 2020A Bonds	10,378	-	-	-	-	-	-	10,378	-	N/A
Capital Outlay										
Construction - Water-Sewer Combination	-	-	477,405	-	-	-	-	477,405	-	N/A
Construction - Stormwater Management	-	-	152,518	-	-	-	-	152,518	-	N/A
Construction - Landscaping	-	-	-	-	-	-	-	-	-	N/A
Construction - Off-Site	-	-	122,249	-	-	-	-	122,249	-	N/A
Construction - Perimeter Sound Buffer Wall	-	-	-	-	-	-	-	-	-	N/A
Cost of Issuance										
Legal - Series 2020A Bonds	-	-	-	-	-	-	-	-	-	N/A
Underwriter's Discount	-	-	-	-	-	-	-	-	-	N/A
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ 10,378	\$ -	\$ 752,172	\$ -	\$ -	\$ -	\$ -	\$ 762,549	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	\$ (10,373)	\$ 3	\$ (727,705)	\$ -	\$ -	\$ -	\$ -	\$ (738,075)	\$ -	
Fund Balance - Beginning	\$ 864,261	\$ 853,888	\$ 853,891	\$ 126,186	\$ 126,186	\$ 126,186	\$ 126,186	\$ 864,261	\$ -	
Fund Balance - Ending	\$ 853,888	\$ 853,891	\$ 126,186	\$ -						

Currents Community Development District
Capital Projects Fund - Series 2020B
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2021

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources										
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest Income										
Construction Account	-	-	-	-	-	-	-	-	\$ -	N/A
Cost of Issuance	0	0	0	0	0	0	0	0	\$ -	N/A
Debt Proceeds	-	-	-	-	-	-	-	-	\$ -	N/A
Developer Contributions	-	-	-	-	-	-	-	-	\$ -	N/A
Operating Transfers In (From Other Funds)	-	-	-	-	-	-	-	-	\$ -	N/A
Total Revenue and Other Sources:	\$ 0	\$ -	\$ -	\$ 0	N/A					
Expenditures and Other Uses										
Executive										
Professional Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Other Contractual Services										
Trustee Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Printing & Binding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Legal Services										
Legal - Series 2020B Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Other General Government Services										
Stormwater Mgmt-Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Capital Outlay										
Construction - Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Cost of Issuance										
Legal - Series 2020B Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Underwriter's Discount	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Operating Transfers Out (To Other Funds)	\$ -	\$ -	\$ -	\$ -	\$ 16,397	\$ -	\$ -	\$ 16,397	\$ -	N/A
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -	\$ -	\$ 16,397	\$ -	\$ -	\$ 16,397	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ (16,397)	\$ -	\$ -	\$ (16,397)	\$ -	
Fund Balance - Beginning	\$ 224,766	\$ 224,766	\$ 224,766	\$ 224,766	\$ 224,766	\$ 208,369	\$ 208,369	\$ 224,766	\$ -	
Fund Balance - Ending	\$ 224,766	\$ 224,766	\$ 224,766	\$ 224,766	\$ 208,369	\$ 208,369	\$ 208,369	\$ 208,369	\$ -	

CURRENTS COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - MAY 2021

FISCAL YEAR 2021

PREPARED BY:

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

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

Currents Community Development District

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JPWard & Associates LLC

2301 Northeast 37th Street

Fort Lauderdale, Florida 33308

Phone: (954) 658-4900

**Currents Community Development District
Balance Sheet
for the Period Ending May 31, 2021**

Governmental Funds

	Debt Service Funds		Capital Project Fund		Account Groups		Totals (Memorandum Only)
	General Fund	Series 2020A	Series 2020B	Series 2020A	Series 2020B	General Long Term Debt	
Assets							
Cash and Investments							
General Fund - Invested Cash	\$ 19,715	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,715
Debt Service Fund							
Interest Account		0	0				\$ 0
Sinking Account							\$ -
Reserve Account		327,600	650,680				\$ 978,280
Revenue Account		25,505	0				\$ 25,505
Prepayment Account			124,263				\$ 124,263
Capitalized Interest Account		221,561	0				\$ 221,561
Construction Account				-	-		\$ -
Cost of Issuance Account				-	-		\$ -
Due from Other Funds							
General Fund	-	4	1	-	-	-	6
Debt Service Fund(s)	-	-	-	-	-	-	-
Accounts Receivable							
Accounts Receivable	-	-	-	-	-	-	-
Assessments Receivable							
Assessments Receivable	-	-	-	-	-	-	-
Amount Available in Debt Service Funds							
Amount Available in Debt Service Funds	-	-	-	-	-	-	-
Amount to be Provided by Debt Service Funds							
Amount to be Provided by Debt Service Funds	-	-	-	-	-	26,740,000	26,740,000
Total Assets	\$ 19,715	\$ 574,669	\$ 774,946	\$ -	\$ -	\$ 26,740,000	\$ 28,109,330

**Currents Community Development District
Balance Sheet
for the Period Ending May 31, 2021**

Governmental Funds

	Debt Service Funds		Capital Project Fund		Account Groups		Totals (Memorandum Only)
	General Fund	Series 2020A	Series 2020B	Series 2020A	Series 2020B	General Long Term Debt	
Liabilities							
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Fiscal Agent							
Due to Other Funds	-						-
General Fund	-	-	-	-	-	-	-
Debt Service Fund(s)	6	-	-	-	-	-	6
Bonds Payable							
Current Portion							
Long Term						\$26,740,000	26,740,000
Unamortized Prem/Disc on Bds Pybl				(126,186)	(208,369)		(334,555)
Total Liabilities	<u>\$ 6</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (126,186)</u>	<u>\$ (208,369)</u>	<u>\$ 26,740,000</u>	<u>\$ 26,405,451</u>
Fund Equity and Other Credits							
Investment in General Fixed Assets	-	-	-	-	-	-	-
Fund Balance							
Restricted							
Beginning: October 1, 2020 (Unaudited)	-	851,862	650,676	864,261	224,766	-	2,591,566
Results from Current Operations	-	(277,193)	124,270	(738,075)	(16,397)	-	(907,396)
Unassigned							
Beginning: October 1, 2020 (Unaudited)	15,745	-	-	-	-	-	15,745
Results from Current Operations	3,964	-	-	-	-	-	3,964
Total Fund Equity and Other Credits	<u>\$ 19,710</u>	<u>\$ 574,669</u>	<u>\$ 774,946</u>	<u>\$ 126,186</u>	<u>\$ 208,369</u>	<u>\$ -</u>	<u>\$ 1,703,879</u>
Total Liabilities, Fund Equity and Other Credits	<u>\$ 19,715</u>	<u>\$ 574,669</u>	<u>\$ 774,946</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26,740,000</u>	<u>\$ 28,109,330</u>

Currents Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through May 31, 2021

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources											
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest											
Interest - General Checking	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessment Revenue											
Special Assessments - On-Roll	-	-	-	-	456	-	0	-	456	637,905	0%
Special Assessments - Off-Roll	-	35,000	-	-	-	45,000	-	-	80,000	-	N/A
Developer Contribution	-	-	-	-	-	-	-	-	-	-	N/A
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ -	\$ 35,000	\$ -	\$ -	\$ 456	\$ 45,000	\$ 0	\$ -	80,456	\$ 637,905	N/A
Expenditures and Other Uses											
Executive											
Professional Management	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	26,667	40,000	67%
Financial and Administrative											
Audit Services	-	-	-	500	-	1,500	-	-	2,000	4,500	44%
Accounting Services	1,333	2,667	2,000	2,000	2,000	2,000	2,000	2,000	16,000	16,000	100%
Assessment Roll Services	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	10,000	8,000	125%
Arbitrage Rebate Services	-	-	-	-	-	250	-	-	250	500	50%
Other Contractual Services											
Legal Advertising	336	-	-	-	-	-	-	371	707	5,000	14%
Trustee Services	-	-	-	-	-	-	-	-	-	8,250	0%
Dissemination Agent Services	-	-	-	-	-	-	-	-	-	500	0%
Property Appraiser Fees	-	-	-	-	-	-	-	-	-	-	N/A
Bank Service Fees	24	25	24	23	24	24	22	23	187	350	54%
Communications & Freight Services											
Postage, Freight & Messenger	32	-	32	-	34	38	21	56	213	750	28%
Computer Services - Website Development											
Insurance	5,251	-	-	-	-	-	-	-	5,251	5,200	101%
Printing & Binding	-	266	-	284	237	-	113	-	901	330	273%
Subscription & Memberships	175	-	-	-	-	-	-	-	175	175	100%

Currents Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through May 31, 2021

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget	% of Budget
Legal Services											
Legal - General Counsel	-	2,382	-	245	-	1,210	500	-	4,337	15,000	29%
Legal - Series 2018 Bonds	-	-	245	-	-	-	-	-	245	-	N/A
Legal - Series 2020A Bonds	-	247	-	3,440	-	1,838	-	-	5,524	-	N/A
Legal - Series 2020B Bonds	-	247	-	-	-	-	-	-	247	-	N/A
Other General Government Services											
Engineering Services	-	-	-	-	-	-	-	-	-	7,500	0%
Contingencies	-	-	-	-	-	-	-	-	-	-	N/A
Other Current Charges	-	-	-	-	-	-	-	-	-	-	N/A
Stormwater Management Services											
Professional - Management	-	-	-	-	-	-	458	458	916.66	35,000	3%
Field Operations	-	-	-	-	-	-	-	-	-	-	N/A
Mitigation Monitoring	-	-	-	-	-	-	-	-	-	-	N/A
Utility Services											N/A
Electric	-	-	-	-	-	-	-	-	-	-	N/A
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	N/A
Lake System											N/A
Aquatic Weed Control	-	-	-	-	-	1,435	1,435	-	2,870.00	415,800	1%
Lake Bank Maintenance	-	-	-	-	-	-	-	-	-	-	N/A
Slope Survey Monitoring	-	-	-	-	-	-	-	-	-	5,000	0%
Water Quality Reporting/Testing	-	-	-	-	-	-	-	-	-	7,500	0%
Preserve Services											N/A
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	49,050	0%
Capital Outlay											N/A
Aeration Systems	-	-	-	-	-	-	-	-	-	-	N/A
Littoral Shelf Plantings	-	-	-	-	-	-	-	-	-	-	N/A
Erosion Restoration	-	-	-	-	-	-	-	-	-	-	N/A
Contingencies	-	-	-	-	-	-	-	-	-	-	N/A
Contingencies - OVERALL	-	-	-	-	-	-	-	-	-	12,000	0%
Landscaping											N/A
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	N/A
Reserves	-	-	-	-	-	-	-	-	-	-	N/A

**Currents Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through May 31, 2021**

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget	% of Budget
Operational Reserve (Future Years)	-	-	-	-	-	-	-	-	-	-	N/A
Other Fees and Charges	-	-	-	-	-	-	-	-	-	-	N/A
Discounts/Collection Fees	-	-	-	-	-	-	-	-	-	-	-
Sub-Total:	11,735	10,417	6,884	11,075	6,878	12,878	9,134	7,491	76,492	637,905	12%
Total Expenditures and Other Uses:	\$ 11,735	\$ 10,417	\$ 6,884	\$ 11,075	\$ 6,878	\$ 12,878	\$ 9,134	\$ 7,491	\$ 76,492	\$ 637,905	12%
Net Increase/ (Decrease) in Fund Balance	(11,735)	24,583	(6,884)	(11,075)	(6,422)	32,122	(9,133)	(7,491)	3,964	-	
Fund Balance - Beginning	15,745	4,011	28,594	21,710	10,634	4,212	36,334	27,201	15,745	-	
Fund Balance - Ending	\$ 4,011	\$ 28,594	\$ 21,710	\$ 10,634	\$ 4,212	\$ 36,334	\$ 27,201	\$ 19,710	19,710	\$ -	

Currents Community Development District
Debt Service Fund - Series 2020A
Statement of Revenues, Expenditures and Changes in Fund Balance
Through May 31, 2021

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources											
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	N/A
Interest Income											
Interest Account	-	-	-	-	-	-	-	0	0	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-	-	-	-	N/A
Reserve Account	1	1	1	1	1	1	1	1	11	-	N/A
Prepayment Account	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	-	-	-	-	-	-	0	0	0	-	N/A
Capitalized Interest Account	2	2	2	2	2	2	2	2	15	-	N/A
Special Assessments - Prepayments											
Special Assessments - On Roll	-	-	-	-	\$ 25,493	-	4	-	25,497	-	N/A
Special Assessments - Off Roll	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	-	-	N/A
Debt Proceeds											
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 3	\$ 4	\$ 3	\$ 3	\$ 25,496	\$ 3	\$ 7	\$ 3	\$ 25,524	\$ -	N/A
Expenditures and Other Uses											
Debt Service											
Principal Debt Service - Mandatory											
Series 2020A	-	-	-	-	-	-	-	-	-	-	N/A
Principal Debt Service - Early Redemptions											
Series 2020A	-	-	-	-	-	-	-	-	-	-	N/A
Interest Expense											
Series 2020A	-	81,217	-	-	-	-	-	221,500	302,717	-	N/A
Operating Transfers Out (To Other Funds)											
Total Expenditures and Other Uses:	\$ -	\$ 81,217	\$ -	\$ 221,500	\$ 302,717	\$ -	N/A				
Net Increase/ (Decrease) in Fund Balance	3	(81,213)	3	3	25,496	3	7	(221,497)	(277,193)	-	
Fund Balance - Beginning	851,862	851,866	770,653	770,656	770,659	796,156	796,159	796,166	851,862	-	
Fund Balance - Ending	\$ 851,866	\$ 770,653	\$ 770,656	\$ 770,659	\$ 796,156	\$ 796,159	\$ 796,166	\$ 574,669	\$ 574,669	\$ -	

Currents Community Development District
Debt Service Fund - Series 2020B
Statement of Revenues, Expenditures and Changes in Fund Balance
Through May 31, 2021

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources											
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	N/A
Interest Income											
Interest Account	-	-	-	-	-	-	-	0	0	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-	-	-	-	N/A
Reserve Account	3	3	3	3	3	3	3	3	22	-	N/A
Prepayment Account	-	-	-	-	-	-	0	0	0	-	N/A
Revenue Account	-	0	0	-	-	-	0	0	0	-	N/A
Capitalized Interest Account	-	-	-	-	-	0	0	0	0	-	N/A
Special Assessments - Prepayments											
Special Assessments - On Roll	-	-	-	-	\$ 9,117	-	1	-	9,119	-	N/A
Special Assessments - Off Roll	119,290	-	-	-	-	-	300,142	-	419,433	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	29,663	31,266	92,997	153,926	-	N/A
Debt Proceeds											
Intragovernmental Transfer In	1	-	-	-	16,397	-	-	-	16,398	-	N/A
Total Revenue and Other Sources:	\$ 119,294	\$ 3	\$ 3	\$ 3	\$ 25,517	\$ 29,665	\$ 331,413	\$ 93,000	\$ 598,898	\$ -	N/A
Expenditures and Other Uses											
Debt Service											
Principal Debt Service - Mandatory											
Series 2020B	-	-	-	-	-	-	-	30,000	30,000	-	N/A
Principal Debt Service - Early Redemptions											
Series 2020B	-	-	-	-	-	-	-	325,338	325,338	-	N/A
Interest Expense											
Series 2020B	-	119,290	-	-	-	-	-	-	119,290	-	N/A
Payment to Refunded Bonds Escrow Agent											
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 119,290	\$ -	\$ 355,338	474,628	\$ -	N/A				
Net Increase/ (Decrease) in Fund Balance	119,294	(119,288)	3	3	25,517	29,665	331,413	(262,337)	124,270	-	
Fund Balance - Beginning	650,676	769,970	650,682	650,685	650,687	676,205	705,870	1,037,283	650,676	-	
Fund Balance - Ending	\$ 769,970	\$ 650,682	\$ 650,685	\$ 650,687	\$ 676,205	\$ 705,870	1,037,283	774,946	774,946	\$ -	

Currents Community Development District
Capital Projects Fund - Series 2020A
Statement of Revenues, Expenditures and Changes in Fund Balance
Through May 31, 2021

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources											
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest Income											
Construction Account	4	3	5	-	-	-	-	-	12	\$ -	N/A
Cost of Issuance	0	-	-	-	-	-	-	-	0	\$ -	N/A
Debt Proceeds											
Developer Contributions	-	-	24,462	-	-	-	-	-	24,462	\$ -	N/A
Operating Transfers In (From Other Funds)	-	-	-	-	-	-	-	-	-	\$ -	N/A
Total Revenue and Other Sources:	\$ 4	\$ 3	\$ 24,466	\$ -	\$ 24,474	\$ -	N/A				
Expenditures and Other Uses											
Executive											
Professional Management	-	-	-	-	-	-	-	-	-	-	N/A
Other Contractual Services											
Trustee Services	-	-	-	-	-	-	-	-	-	-	N/A
Printing & Binding											
Other General Gov't Services	-	-	-	-	-	-	-	-	-	-	N/A
Engineering Services	-	-	-	-	-	-	-	-	-	-	N/A
Legal Services											
Legal - Series 2020A Bonds	10,378	-	-	-	-	-	-	-	10,378	-	N/A
Capital Outlay											
Construction - Water-Sewer Combination	-	-	477,405	-	-	-	-	-	477,405	-	N/A
Construction - Stormwater Management	-	-	152,518	-	-	-	-	-	152,518	-	N/A
Construction - Landscaping	-	-	-	-	-	-	-	-	-	-	N/A
Construction - Off-Site	-	-	122,249	-	-	-	-	-	122,249	-	N/A
Construction - Perimeter Sound Buffer Wall	-	-	-	-	-	-	-	-	-	-	N/A
Cost of Issuance											
Legal - Series 2020A Bonds	-	-	-	-	-	-	-	-	-	-	N/A
Underwriter's Discount	-	-	-	-	-	-	-	-	-	-	N/A
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ 10,378	\$ -	\$ 752,172	\$ -	\$ 762,549	\$ -	N/A				
Net Increase/ (Decrease) in Fund Balance	\$ (10,373)	\$ 3	\$ (727,705)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (738,075)	\$ -	
Fund Balance - Beginning	\$ 864,261	\$ 853,888	\$ 853,891	\$ 126,186	\$ 126,186	\$ 126,186	\$ 126,186	\$ 126,186	\$ 864,261	\$ -	
Fund Balance - Ending	\$ 853,888	\$ 853,891	\$ 126,186	\$ -							

Currents Community Development District
Capital Projects Fund - Series 2020B
Statement of Revenues, Expenditures and Changes in Fund Balance
Through May 31, 2021

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources											
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest Income											
Construction Account	-	-	-	-	-	-	-	-	-	\$ -	N/A
Cost of Issuance	0	0	0	0	0	0	0	0	0	\$ -	N/A
Debt Proceeds											
Developer Contributions	-	-	-	-	-	-	-	-	-	\$ -	N/A
Operating Transfers In (From Other Funds)											
Total Revenue and Other Sources:	\$ 0	\$ -	\$ -	\$ -	\$ 0	N/A					
Expenditures and Other Uses											
Executive											
Professional Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Other Contractual Services											
Trustee Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Printing & Binding											
Legal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Legal - Series 2020B Bonds											
Other General Government Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Stormwater Mgmt-Construction											
Capital Outlay											
Construction - Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Cost of Issuance											
Legal - Series 2020B Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Underwriter's Discount											
Operating Transfers Out (To Other Funds)	\$ -	\$ -	\$ -	\$ -	\$ 16,397	\$ -	\$ -	\$ -	\$ 16,397	\$ -	N/A
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -	\$ -	\$ 16,397	\$ -	\$ -	\$ -	\$ 16,397	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ (16,397)	\$ -	\$ -	\$ -	\$ (16,397)	\$ -	
Fund Balance - Beginning	\$ 224,766	\$ 224,766	\$ 224,766	\$ 224,766	\$ 224,766	\$ 208,369	\$ 208,369	\$ 208,369	\$ 224,766	\$ -	
Fund Balance - Ending	\$ 224,766	\$ 224,766	\$ 224,766	\$ 224,766	\$ 208,369	\$ -					