

CURRENTS COMMUNITY DEVELOPMENT DISTRICT



REGULAR MEETING AGENDA

JULY 13, 2022

PREPARED BY:

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

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

CURRENTS COMMUNITY DEVELOPMENT DISTRICT

July 7, 2022

Board of Supervisors

Currents Community Development District

Dear Board Members:

This regular meeting of the Board of Supervisors of the Currents Community Development District will be held on **Thursday, July 14, 2022, at 9:30 A.M.** at the offices of **Coleman, Yovanovich & Koester, 4001 Tamiami Trail North, Suite 300, Naples, Florida 34103.**

The following WebEx link and telephone number are provided to join/watch the meeting.

<https://districts.webex.com/districts/onstage/g.php?MTID=e1847935716476e1fef827688d651a756>

Access Code: **2346 326 3564**, Event password: **Jpward**

Or Phone: **408-418-9388** and enter the access code **2346 326 3564** to join the meeting.

Agenda

1. Call to Order & Roll Call.
2. Consideration of Minutes:
 - I. May 11, 2022 – Regular Meeting.
3. Consideration of **Resolution 2022-6**, a resolution of the Board of Supervisors of Currents Community Development District setting a revised Public Hearing date, time and location for the Districts Fiscal Year 2023 Budget pursuant to Florida Law.
4. Staff Reports.
 - I. District Attorney.
 - II. District Engineer.
 - a) Stormwater Reporting Update – Completed.
 - III. District Manager.
 - a) Financial Statement for period ending April 30, 2022 (unaudited).
 - b) Financial Statement for period ending May 31, 2022 (unaudited).
 - c) Financial Statement for period ending June 30, 2022 (unaudited).
5. Supervisor's Requests and Audience Comments.

6. Adjournment.

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

The second order of business is the consideration of the May 11, 2022, Regular Meeting minutes.

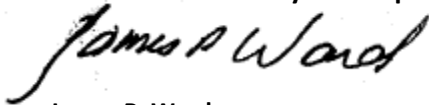
The third order of business will be the consideration of **Resolution 2022-6**, a Resolution of the Board of Supervisors of Currents Community Development District setting a revised Public Hearing date, time and location for the Districts Fiscal Year 2023 Budget pursuant to Florida Law.

The fourth order of business are staff reports by the District Attorney, District Engineer, and the District Manager. The District Manager will report on the Financial Statements (unaudited) for the periods ending April 30, 2022, May 31, 2022, and June 30, 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

The Fiscal Year 2022 schedule is as follows:

June 8, 2022	July 14, 2022
August 4, 2022	September 14, 2022

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**MINUTES OF MEETING
CURRENTS
COMMUNITY DEVELOPMENT DISTRICT**

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The Regular Meeting of the Board of Supervisors of the Currents Community Development District was held on Wednesday, May 11, 2022, at 2:00 p.m., at the Offices Coleman, Yovanovich and Koester, 4001 Tamiami Trail North, Suite 300, Naples, Florida 34103.

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Present and constituting a quorum:

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Charles Cook	Chairperson
Trisha Sing	Vice Chairperson
Brian Keller	Assistant Secretary

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Absent:

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Rob Summers	Assistant Secretary
Tanya Holden	Assistant Secretary

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Also present were:

James P. Ward	District Manager
Tony Grau	Grau and Associates
Andrew Gill	

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Audience:

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

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

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FIRST ORDER OF BUSINESS

Call to Order/Roll Call

Mr. Andrew Gill called the meeting to order at approximately 2:34 p.m. He conducted roll call; all Members of the Board were present, with the exception of Supervisor Summers and Supervisor Holden, constituting a quorum.

SECOND ORDER OF BUSINESS

Consideration of Resolution 2022-2

Consideration of Resolution 2022-2, a resolution of the Board re-designating the Officers of the Currents Community Development District

Mr. Gill stated this Resolution set forth the titles of the Board Members as Chairperson, Vice Chairperson, Assistant Secretaries, etc. He asked if there were any questions; hearing none, he called for a motion.

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On MOTION made by Mr. Charles Cook, seconded by Ms. Trisha Sing, and with all in favor, Resolution 2022-2 was adopted, and the Chair was authorized to sign.

THIRD ORDER OF BUSINESS **Consideration of Minutes**

January 12, 2022 – Regular Meeting

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

On MOTION made by Mr. Brian Keller, seconded by Ms. Trisha Sing, and with all in favor, the January 12, 2022, Regular Meeting Minutes were approved.

FOURTH ORDER OF BUSINESS **Consideration of Resolution 2022-3**

Consideration of Resolution 2022-3, a resolution of the Board of Supervisors of the Currents Community Development District approving the Proposed Fiscal Year 2023 Budget and setting the Public Hearing on Wednesday, July 13, 2022, at 2:30 P.M. at the offices of Coleman, Yovanovich & Koester, 4001 Tamiami Trail North, Suite 300, Naples, Florida 34103

Mr. Gill explained this Resolution approved the proposed budget for FY 2023, and set the date, time, and location for the public hearing. He asked if there were any questions; hearing none, he called for a motion.

On MOTION made by Mr. Charles Cook, seconded by Mr. Brian Keller, and with all in favor, Resolution 2022-3 was adopted, and the Chair was authorized to sign.

FIFTH ORDER OF BUSINESS **Consideration of Audited Financial Statements**

Consideration of the acceptance of the Audited Financial Statements for the Fiscal Year ended September 30, 2021

Mr. Gill introduced Tony Grau with Grau and Associates.

Mr. Tony Grau with Grau and Associates reviewed the Audited Financial Statements for the Fiscal Year ended September 30, 2021. He reported pages 1 and 2 reflected a clean opinion with respect to the financial statements of the District. He stated page 3 was the management discussion and analysis which was a recap of the financial activity during the Fiscal Year. He indicated page 4 showed the condensed statement of net position and next was the income statement (changes in net position) which showed revenues, expenses, and the change in net position. He indicated both statements had comparative numbers with the prior year. He noted both years had large conveyances, but the conveyances in 2020 were much larger, at \$2.6 million dollars compared to \$500,000 dollars. He indicated the financial statements began on page 7 with the statement of net position, and statement of activities (income statement), both of which were on the full accrual basis. He stated the next page was

95 the balance sheet reflecting the general fund, debt service fund, and capital project fund which had a
 96 small deficit. He stated the income statement was on page 11 and showed the special assessments,
 97 prepaid assessments, and expenditures by fund. He reported on page 13 were the footnotes to the
 98 financial statements which were consistent with the prior year. He indicated on page 19 were the
 99 changes in the capital assets; there were additions and conveyance of infrastructure. He stated page 20
 100 showed the long term debt which was paid down by \$250,000 dollars leaving \$26.5 million dollars in
 101 bond debt. He reported budget to actual was on page 22 and starting page 24 was the new schedule
 102 required by Florida Statute and the Auditor General. He stated the remainder of the report contained
 103 the various reports required under government auditing standards and by the Auditor General. He
 104 reported there were no findings and only clean opinions.

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 106 Mr. Gill called for a motion.

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 108 **On MOTION made by Mr. Brian Keller, seconded by Mr. Charles Cook,**
 109 **and with all in favor, the Audited Financial Statements for the Fiscal**
 110 **Year ended September 30, 2021 were accepted for purposes of**
 111 **inclusion in the record.**

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 113 **SIXTH ORDER OF BUSINESS**

Consideration of Resolution 2022-4

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 115 **Consideration of Resolution 2022-4, a resolution of the Board of Supervisors of the Currents**
 116 **Community Development District approving the assignment of the Engineering Services Agreement,**
 117 **dated April 1, 2020, from Waldrop, Inc. to Atwell, LLC**

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 119 Mr. Gill explained this Resolution approved the assignment of the Engineering Services Agreement from
 120 Waldrop to Atwell, LLC due to a merger between Waldrop and Atwell. He asked if there were any
 121 questions; hearing none, he called for a motion.

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 123 **On MOTION made by Mr. Charles Cook, seconded by Ms. Trisha Sing,**
 124 **and with all in favor, Resolution 2022-4 was adopted, and the Chair**
 125 **was authorized to sign.**

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 127 **SEVENTH ORDER OF BUSINESS**

Consideration of Resolution 2022-5

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 129 **Consideration of Resolution 2022-5, a resolution of the Board of Supervisors designating a date, time,**
 130 **and location for a landowners' meeting and election; providing for publication; and establishing forms**
 131 **for the landowners' election**

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 133 Mr. Gill reported in this upcoming landowners' election, three seats were due: Seats 2, 3, and 5. He
 134 noted the landowners' meeting and election would be on November 1, 2022 at 4:00 p.m. in the Offices
 135 Coleman, Yovanovich and Koester. He noted this District was formed in 2019 and the number of
 136 qualified electors was less than 250; therefore, this would be a landowners' election as opposed to a
 137 qualified elector election. He asked if there were any questions; hearing none, he called for a motion.

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 139 **On MOTION made by Mr. Brian Keller, seconded by Ms. Trisha Sing,**
 140 **and with all in favor, Resolution 2022-5 was adopted, and the Chair**
 141 **was authorized to sign.**

142 **EIGHTH ORDER OF BUSINESS** **Staff Reports**

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144 **I. District Attorney**

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146 No report.

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148 **II. District Engineer**

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150 **a) Stormwater Reporting Update**

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152 Mr. Gill explained on June 30, 2022 the District had a Stormwater Analysis Report due to the
153 County which detailed the stormwater maintenance system in the District and projected costs and
154 projects in five year increments over the next twenty years. He indicated Staff was working with
155 the District Engineer to ensure this was provided to the County by the deadline.

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157 **III. District Manager**

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- 159 **a) Report on the number of Registered Voters as of April 15, 2022**
- 160 **b) Financial Statement for period ending January 31, 2022 (unaudited)**
- 161 **c) Financial Statement for period ending February 28, 2022 (unaudited)**
- 162 **d) Financial Statement for period ending March 31, 2022 (unaudited)**
- 163 **e) Financial Statement for period ending April 30, 2022 (unaudited)**

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165 *Mr. Ward: There are 101 qualified electors in the District, and it was established in 2019, so the*
166 *earliest we would transition at this point would be in 2026. There is no action required for you at*
167 *this particular time. At some point there will be action because when we transition to a qualified*
168 *elector election, I will tell you about that, and it will trigger other mechanisms under the statute.*

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170 **NINTH ORDER OF BUSINESS** **Supervisor’s Requests and Audience Comments**

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172 Mr. Gill asked if there were any Supervisor’s requests; there were none. He asked if there were any
173 members of the audience present in person or on audio/video with any questions or comments; there
174 were none.

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176 **TENTH ORDER OF BUSINESS** **Adjournment**

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178 Mr. Gill adjourned the meeting at approximately 2:45 p.m.

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**On MOTION made by Mr. Charles Cook, seconded by Ms. Trisha Sing,
and with all in favor, the meeting was adjourned.**

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James P. Ward, Secretary

Charles Cook, Chairperson

RESOLUTION 2022-6

A RESOLUTION OF THE BOARD OF SUPERVISORS OF CURRENTS COMMUNITY DEVELOPMENT DISTRICT SETTING A REVISED PUBLIC HEARING DATE, TIME AND LOCATION FOR THE DISTRICT'S FISCAL YEAR 2023 BUDGET PURSUANT TO FLORIDA LAW; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICT AND PROVIDING FOR AN EFFECTIVE DATE.

RECITALS

WHEREAS, the District Manager has heretofore prepared and submitted to the Board of Supervisors of the Currents Community Development District (the "Board"), a proposed budget for Fiscal Year 2023; and

WHEREAS, the Board previously approved the Fiscal Year 2023 proposed budget, attached hereto as **Exhibit A**, on May 11, 2022, pursuant to Resolution 2022-3 ("Proposed Budget") and set a public hearing for July 13, 2022.

WHEREAS, the Board desires to amend the date, time and location previously approved the Fiscal Year 2023 proposed budget, attached hereto as **Exhibit A**, to Thursday, August 4, 2022 at 9:30 A.M., at the offices of Coleman, Yovanovich & Koester, 4001 Tamiami Trail North, Suite 300, Naples, Florida 34103.

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

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

SECTION 2. A public hearing on said previously approved budget is hereby declared and set for the following date, hour, and location:

DATE: Thursday, August 4, 2022
HOUR: 9:30 A.M.
LOCATION: Coleman, Yovanovich & Koester
4001 Tamiami Trail North, Suite 300
Naples, Florida 34103

SECTION 3. SUBMITTAL OF BUDGET TO COLLIER COUNTY. In anticipation of an earlier date for the Public Hearing, the Fiscal Year 2023 Proposed Budget was previously submitted to Collier County on March 2, 2022, to ensure compliance with the 60-day reporting requirement. In accordance with Section 189.016, Florida Statutes, the District's Secretary is directed to post the proposed budget on the District's website at least two days before the budget hearing date.

SECTION 4. NOTICE OF PUBLIC HEARING. Notice of this public hearing on the budget shall be published in a newspaper of general circulation in the area of the district once a week for two (2) consecutive weeks, except that the first publication shall not be fewer than 15 days prior to the date of the hearing. The notice shall further contain a designation of the day, time, and place of the public hearing. At the time and place designated in the notice, the Board shall hear

RESOLUTION 2022-6

A RESOLUTION OF THE BOARD OF SUPERVISORS OF CURRENTS COMMUNITY DEVELOPMENT DISTRICT SETTING A REVISED PUBLIC HEARING DATE, TIME AND LOCATION FOR THE DISTRICT'S FISCAL YEAR 2023 BUDGET PURSUANT TO FLORIDA LAW; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICT AND PROVIDING FOR AN EFFECTIVE DATE.

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

SECTION 5. SEVERABILITY AND INVALID PROVISIONS. If any one of the covenants, agreements or provisions herein contained shall be held contrary to any express provision of law or contract to the policy of express law, but not expressly prohibited or against public policy, or shall for any reason whatsoever be held invalid, then such covenants, agreements or provisions shall be null and void and shall be deemed separable from the remaining covenants, agreements or provisions and shall in no way effect the validity of the other provisions hereof., That all Sections or parts of Sections of any Resolutions, Agreements or actions of the Board of Supervisors in conflict are hereby repealed to the extent of such conflict.

SECTION 6. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED this 14th day of July 2022.

ATTEST:

CURRENTS COMMUNITY DEVELOPMENT DISTRICT

James P. Ward, District Secretary

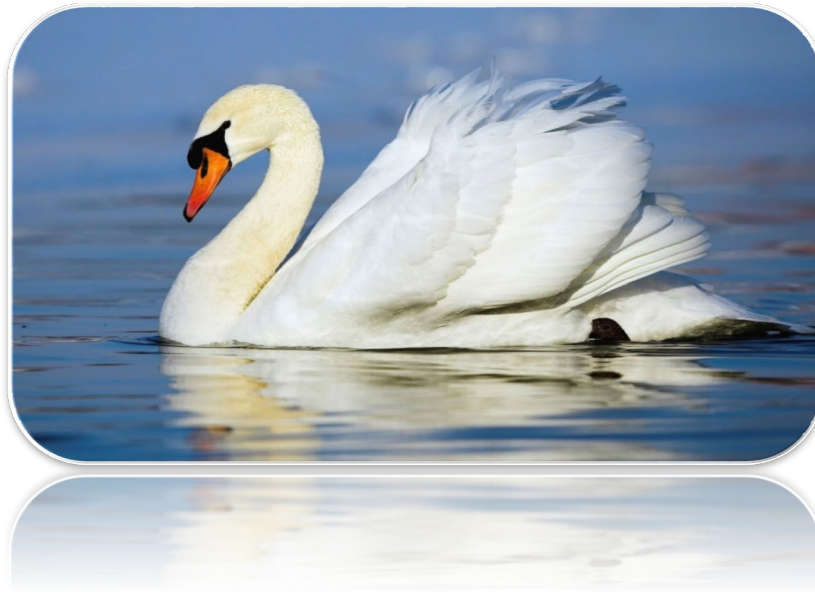
Charles Cook, Chairperson

Exhibit A: Fiscal Year 2023 Proposed Budget

Exhibit A
Fiscal Year 2023 Proposed Budget



CURRENTS COMMUNITY DEVELOPMENT DISTRICT



PROPOSED BUDGET

FISCAL YEAR 2023

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 2023**

Description	FY 2022 Adopted Budget	Actual at 01/31/2022	Anticipated at 09/30/2022	FY 2023 Budget	FULL BUILDOUT ESTIMATES
Revenues and Other Sources					
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income - General Account	\$ -	\$ -	\$ -	\$ -	\$ -
Assessment Revenue					
Assessments - On-Roll	\$ 26,534	\$ 32,950	\$ 35,000	\$ 36,452	\$ 685,920
Assessments - Off-Roll	\$ 134,679	\$ 33,670	\$ 134,679	\$ 134,375	\$ -
Contributions - Private Sources					
Taylor Morrison	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue & Other Sources	\$ 161,213	\$ 66,619	\$ 169,679	\$ 170,827	\$ 685,920
Appropriations					
Legislative					
Board of Supervisor's Fees	\$ -	\$ -	\$ -	\$ -	\$ -
Board of Supervisor's - FICA	\$ -	\$ -	\$ -	\$ -	\$ -
Executive					
Professional - Management	\$ 40,000	\$ 13,333	\$ 40,000	\$ 41,000	\$ 40,000
Financial and Administrative					
Audit Services	\$ 4,500	\$ -	\$ 4,100	\$ 4,200	\$ 4,500
Accounting Services	\$ 16,000	\$ 8,000	\$ 24,000	\$ 25,500	\$ 16,000
Assessment Roll Preparation	\$ 8,000	\$ 5,000	\$ 15,000	\$ 16,000	\$ 8,000
Arbitrage Rebate Fees	\$ 500	\$ -	\$ 1,000	\$ 1,000	\$ 500
Other Contractual Services					
Recording and Transcription	\$ -	\$ -	\$ -	\$ -	\$ -
Legal Advertising	\$ 2,000	\$ 700	\$ 1,500	\$ 1,500	\$ 5,000
Trustee Services	\$ 8,250	\$ -	\$ 8,250	\$ 8,250	\$ 8,250
Dissemination Agent Services	\$ 500	\$ 1,000	\$ 5,000	\$ 5,000	\$ 500
Property Appraiser Fees	\$ -	\$ 546	\$ 546	\$ 600	\$ -
Bank Service Fees	\$ 400	\$ 87	\$ 300	\$ 350	\$ 350
Travel and Per Diem					
				\$ -	
Communications and Freight Services					
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -
Postage, Freight & Messenger	\$ 500	\$ 54	\$ 100	\$ 200	\$ 750
Rentals and Leases					
Miscellaneous Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
Computer Services (Web Site)	\$ 1,500	\$ -	\$ 1,500	\$ 1,500	\$ 1,500
Insurance					
	\$ 5,500	\$ 5,435	\$ 5,435	\$ 5,700	\$ 5,200
Subscriptions and Memberships					
	\$ 175	\$ 175	\$ 175	\$ 175	\$ 175
Printing and Binding					
	\$ 330	\$ 194	\$ 300	\$ 300	\$ 330
Office Supplies					
	\$ -	\$ -	\$ -	\$ -	\$ -
Legal Services					
General Counsel	\$ 10,000	\$ 175	\$ 5,000	\$ 4,000	\$ 15,000
Series 2020A and B Bonds	\$ -	\$ 605	\$ 605	\$ -	\$ -
Other General Government Services					
Engineering Services	\$ 5,000	\$ -	\$ 1,000	\$ 1,000	\$ 7,500
Contingencies	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Stormwater Manatement Services					
Professional - Management	\$ 6,000	\$ 917	\$ 6,000	\$ 6,000	\$ 35,000

**Currents Community Development District
General Fund - Budget
Fiscal Year 2023**

Description	FY 2022 Adopted Budget	Actual at 01/31/2022	Anticipated at 09/30/2022	FY 2023 Budget	FULL BUILDOUT ESTIMATES
Field Operations				\$ -	
Mitigation Monitoring	\$ -	\$ -	\$ -	\$ -	
Utility Services				\$ -	
Electric	\$ -	\$ -	\$ -	\$ -	
Repairs & Maintenance				\$ -	
Lake System					
Aquatic Week Control	\$ 50,000	\$ 2,870	\$ 17,220	\$ 46,000	\$ 415,800
Lake Bank Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
Slope Survey Monitoring	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Water Quality Reporting/Testing	\$ -	\$ -	\$ -	\$ -	\$ 7,500
Preserve Services					
Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 49,050
Capital Outlay					
Aeration Systems	\$ -	\$ -	\$ -	\$ -	\$ -
Littoral Shelf Plantings	\$ -	\$ -	\$ -	\$ -	\$ -
Erosion Restoration	\$ -	\$ -	\$ -	\$ -	\$ -
Contingencies	\$ -	\$ -	\$ -	\$ -	\$ -
Contingencies - OVERALL	\$ 9,500	\$ -	\$ -	\$ -	\$ 12,000
Landscaping					
Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves					
Operational Reserve (Future Years)	\$ -	\$ -	\$ -	\$ -	\$ -
Other Fees and Charges					
Discounts/Collection Fees	\$ 2,557	\$ -	\$ -	\$ 2,552	\$ 48,014
Total Appropriations	\$ 171,212	\$ 39,090	\$ 137,031	\$ 170,827	\$ 685,920
Fund Balances:					
	\$ -	\$ 27,530	\$ 32,648	\$ -	
Fund Balance - Beginning					
Restricted for Future Operations	\$ -	\$ -	\$ -	\$ -	
Unassigned	\$ 41,374	\$ 41,374	\$ 41,374	\$ 41,374	
Total Fund Balance		\$ 68,903	\$ 74,021	\$ 41,374	

Product Type	Assessment Rate - PHASE I				TOTAL REVENUE
	EAU Factor	# of Units	FY 2022	FY 2023	
Single Family 30' - 39'	0.65	44	\$ 116.48	\$ 116.29	\$ 5,116.66
Single Family 50' - 59'	0.85	49	\$ 152.32	\$ 152.07	\$ 7,451.36
Single Family 60' - 69'	1.00	67	\$ 179.20	\$ 178.90	\$ 11,986.58
Single Family 70' - 79'	1.10	31	\$ 197.12	\$ 196.79	\$ 6,100.63
Multi-Family	0.45	72	\$ 80.64	\$ 80.51	\$ 5,796.49
Totals:		263			\$ 36,451.72

Currents Community Development District
General Fund - Budget Vs Actual
Fiscal Years 2019 - 2022

Description	FY 2019		FY 2020		FY 2021			FY 2022		
	Proposed Budget	Actual - 9/1/2018-9/30/19	Proposed Budget	Actual - through 9/30/2020	Total Annual Budget- Approved	Actual - through 5/31/2021	Projected through 9/30/2021	Total Annual Budget- Approved	Actual - through 12/31/2021	Projected through 9/30/2022
Revenue and Other Sources										
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest										
Interest - General Checking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Assessment Revenue										
Special Assessments - On-Roll	\$ -	\$ -	\$ -	\$ -	\$ 33,956	\$ 456	\$ 33,956	\$ 33,976	\$ 12	\$ 33,976
Special Assessments - Off-Roll	\$ -	\$ -	\$ -	\$ -	\$ 134,599	\$ 80,000	\$ 134,599	\$ 134,679	\$ 38,346	\$ 134,679
Developer Contribution	\$ -	\$ 9,352	\$ 113,555	\$ 109,175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intragovernmental Transfer In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue and Other Sources:	\$ -	\$ 9,352	\$ 113,555	\$ 109,175	\$ 168,555	\$ 80,456	\$ 168,555	\$ 168,655	\$ 38,358	\$ 168,655
Expenditures and Other Uses										
Legislative										
Board of Supervisor's - Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Board of Supervisor's - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Executive										
Professional Management	\$ -	\$ 2,111	\$ 40,000	\$ 42,000	\$ 40,000	\$ 26,667	\$ 40,000	\$ 40,000	\$ 10,000	\$ 40,000
Financial and Administrative										
Audit Services	\$ -	\$ -	\$ 4,500	\$ -	\$ 4,500	\$ 2,000	\$ 4,000	\$ 4,500	\$ -	\$ 4,500
Accounting Services	\$ -	\$ 211	\$ 16,000	\$ 8,667	\$ 16,000	\$ 16,000	\$ 24,000	\$ 16,000	\$ 6,000	\$ 16,000
Assessment Roll Services	\$ -	\$ -	\$ 8,000	\$ -	\$ 8,000	\$ 10,000	\$ 24,000	\$ 8,000	\$ 3,750	\$ 8,000
Arbitrage Rebate Services	\$ -	\$ -	\$ 500	\$ -	\$ 500	\$ 250	\$ 500	\$ 500	\$ -	\$ 500
Other Contractual Services										
Legal Advertising	\$ -	\$ 6,048	\$ 5,000	\$ 4,683	\$ 5,000	\$ 707	\$ 2,000	\$ 2,000	\$ 700	\$ 2,000
Trustee Services	\$ -	\$ -	\$ 8,250	\$ -	\$ 8,250	\$ -	\$ 8,250	\$ 8,250	\$ -	\$ 8,250
Dissemination Agent Services	\$ -	\$ -	\$ 500	\$ -	\$ 500	\$ -	\$ 500	\$ 500	\$ 1,000	\$ 500
Property Appraiser Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 546	\$ -
Bank Service Fees	\$ -	\$ 2	\$ 350	\$ 313	\$ 350	\$ 187	\$ 350	\$ 400	\$ 75	\$ 400
Communications & Freight Services										
Postage, Freight & Messenger	\$ -	\$ 31	\$ 750	\$ 253	\$ 750	\$ 213	\$ 450	\$ 500	\$ 54	\$ 500
Computer Services - Website Development										
Computer Services - Website Development	\$ -	\$ -	\$ 1,500	\$ 1,270	\$ 1,500	\$ -	\$ 500	\$ 1,500	\$ -	\$ 1,500
Insurance										
Insurance	\$ -	\$ -	\$ 5,200	\$ 5,000	\$ 5,200	\$ 5,251	\$ 5,251	\$ 5,500	\$ 5,435	\$ 5,435
Printing & Binding										
Printing & Binding	\$ -	\$ 949	\$ 330	\$ 1,383	\$ 330	\$ 901	\$ 1,400	\$ 330	\$ 194	\$ 330
Subscription & Memberships										
Subscription & Memberships	\$ -	\$ -	\$ 175	\$ 175	\$ 175	\$ 175	\$ 175	\$ 175	\$ 175	\$ 175
Legal Services										
Legal - General Counsel	\$ -	\$ -	\$ 15,000	\$ 11,385	\$ 15,000	\$ 4,337	\$ 8,000	\$ 10,000	\$ 175	\$ 10,000
Legal - Series 2018 Bonds	\$ -	\$ -	\$ -	\$ 18,301	\$ -	\$ 245	\$ 245	\$ -	\$ -	\$ -
Legal - Series 2020A Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,524	\$ 5,524	\$ -	\$ 605	\$ -
Legal - Series 2020B Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 247	\$ 247	\$ -	\$ -	\$ -
Other General Government Services										
Engineering Services	\$ -	\$ -	\$ 7,500	\$ -	\$ 7,500	\$ -	\$ 4,000	\$ 5,000	\$ -	\$ 5,000

Currents Community Development District
General Fund - Budget Vs Actual
Fiscal Years 2019 - 2022

Description	FY 2019		FY 2020		FY 2021			FY 2022		
	Proposed Budget	Actual - 9/1/2018-9/30/19	Proposed Budget	Actual - through 9/30/2020	Total Annual Budget- Approved	Actual - through 5/31/2021	Projected through 9/30/2021	Total Annual Budget- Approved	Actual - through 12/31/2021	Projected through 9/30/2022
Contingencies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Current Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Stormwater Management Services										
Professional - Management	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 917	\$ 5,000	\$ 6,000	\$ 917	\$ 6,000
Field Operations										
Mitigation Monitoring	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utility Services										
Electric	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Repairs & Maintenance										
Lake System										
Aquatic Weed Control	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 2,870	TBD	\$ 50,000	\$ 2,870	\$ 50,000
Lake Bank Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Slope Survey Monitoring	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water Quality Reporting/Testing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Preserve Services										
Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay										
Aeration Systems	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Littoral Shelf Plantings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Erosion Restoration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingencies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingencies - OVERALL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,500	\$ -	\$ 9,500
Landscaping										
Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves										
Operational Reserve (Future Years)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Fees and Charges										
Discounts/Collection Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total:	\$ -	\$ 9,352	\$ 113,555	\$ 93,430	\$ 168,555	\$ 76,491	\$ 134,392	\$ 168,655	\$ 32,496	\$ 168,590
Total Expenditures and Other Uses:	\$ -	\$ 9,352	\$ 113,555	\$ 93,430	\$ 168,555	\$ 76,491	\$ 134,392	\$ 168,655	\$ 32,496	\$ 168,590
Net Increase/ (Decrease)	\$ -	\$ -	\$ -	\$ 15,745	\$ -	\$ 3,965	\$ 34,163	\$ -	\$ 5,862	\$ 65

Currents Community Development District
Debt Service Fund - Series 2020 A-1 Bonds - Budget
Fiscal Year 2023

Description	FY 2022 Adopted Budget	Actual at 01/31/2022	Anticipated at 09/30/2022	FY 2023 Budget
Revenues and Other Sources				
Carryforward (Capitalized Interest to 11/01/2021)	\$ 221,500	\$ -	\$ -	\$ -
Interest Income				
Revenue Account	\$ -	\$ 0	\$ 0	\$ -
Reserve Account	\$ -	\$ 8	\$ 16	\$ -
Interest Account	\$ -	\$ 8	\$ 16	\$ -
Prepayment Account	\$ -	\$ 5	\$ 10	\$ -
Capitalized Interest Account	\$ -	\$ 2	\$ 2	\$ -
Special Assessment Revenue				
Special Assessment - On-Roll	\$ 701,123	\$ 635,399	\$ 701,123	\$ 701,123
Special Assessment - Off-Roll	\$ -	\$ -	\$ -	\$ -
Special Assessment - Prepayment	\$ -	\$ -	\$ -	\$ -
Debt Proceeds				
Series 2019 Issuance Proceeds	\$ -	\$ -	\$ -	\$ -
Total Revenue & Other Sources	\$ 922,623	\$ 635,423	\$ 701,167	\$ 701,123
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory	\$ 215,000	\$ -	\$ 215,000	\$ 220,000
Principal Debt Service - Early Redemptions	\$ -	\$ -	\$ -	\$ -
Interest Expense	\$ 443,000	\$ 221,500	\$ 443,000	\$ 436,550
Other Fees and Charges				
Fees/Discounts for Early Payment	\$ 45,867	\$ 10,519	\$ 45,867	\$ 45,867
Total Expenditures and Other Uses	\$ 703,867	\$ 232,019	\$ 703,867	\$ 702,417
Net Increase/(Decrease) in Fund Balance	\$ -	\$ 403,403	\$ (2,700)	\$ (1,294)
Fund Balance - Beginning	\$ 851,862	\$ 851,862	\$ 851,862	\$ 849,162
Fund Balance - Ending	\$ -	\$ 1,255,265	\$ 849,162	\$ 847,869

Restricted Fund Balance:

Reserve Account Requirement	\$ 327,600
Restricted for November 1, 2022	
Principal Due	\$ -
Interest Due	\$ 214,975
Total - Restricted Fund Balance:	\$ 542,575

Product Type	Number of Units	FY 2022 Rate	FY 2023 Rate
Single Family 30' - 39'	82	\$ 529.45	\$ 529.45
Single Family 50' - 59'	93	\$ 1,640.65	\$ 1,640.65
Single Family 60' - 69'	121	\$ 1,930.18	\$ 1,930.18
Single Family 70' - 79'	69	\$ 2,123.20	\$ 2,123.20
Multi-Family	144	\$ 868.58	\$ 868.58
Total:	509		

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

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

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

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

Currents Community Development District
Debt Service Fund - Series 2020 A-2 Bonds - Budget
Fiscal Year 2023

Description	FY 2022 Adopted Budget	Actual at 01/31/2022	Anticipated at 09/30/2022	FY 2023 Budget
Revenues and Other Sources				
Carryforward	\$ -	\$ -	\$ -	\$ -
Interest Income				
Revenue Account	\$ -	\$ -	\$ -	\$ -
Reserve Account	\$ -	\$ 0	\$ -	\$ -
Interest Account	\$ -	\$ -	\$ -	\$ -
Prepayment Account	\$ -	\$ 6	\$ 6	\$ -
Capitalized Interest Account	\$ -	\$ 1	\$ -	\$ -
Special Assessment Revenue				
Special Assessment - On-Roll		\$ -	\$ -	\$ -
Special Assessment - Off-Roll	\$ 650,675	\$ 325,822	\$ 623,263	\$ 606,475
Special Assessment - Prepayment	\$ -	\$ 541,145	\$ 541,145	\$ -
Debt Proceeds				
Series 2020 Issuance Proceeds	\$ -	\$ -	\$ -	\$ -
Total Revenue & Other Sources	\$ 650,675	\$ 866,974	\$ 1,164,413	\$ 606,475
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory	\$ -	\$ -	\$ -	\$ -
Principal Debt Service - Early Redemptions	\$ -	\$ 240,000	\$ 540,000	\$ -
Interest Expense	\$ 650,675	\$ 320,025	\$ 623,263	\$ 606,475
Other Fees and Charges				
Discounts for Early Payment	\$ -	\$ -	\$ -	\$ -
Total Expenditures and Other Uses	\$ 650,675	\$ 560,025	\$ 1,163,263	\$ 606,475
Net Increase/(Decrease) in Fund Balance	\$ -	\$ 306,949	\$ 1,151	\$ -
Fund Balance - Beginning	\$ 650,676	\$ 650,676	\$ 650,676	\$ 651,827
Fund Balance - Ending	\$ -	\$ 957,625	\$ 651,827	\$ 651,827

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 2022 Rate	FY 2023 Rate
Single Family 30' - 39'	170	\$ 473.95	\$ 473.95
Single Family 50' - 59'	299	\$ 619.78	\$ 619.78
Single Family 60' - 69'	245	\$ 729.14	\$ 729.14
Single Family 70' - 79'	160	\$ 802.06	\$ 802.06
Multi-Family	376	\$ 328.12	\$ 328.12
Total:	1,250		

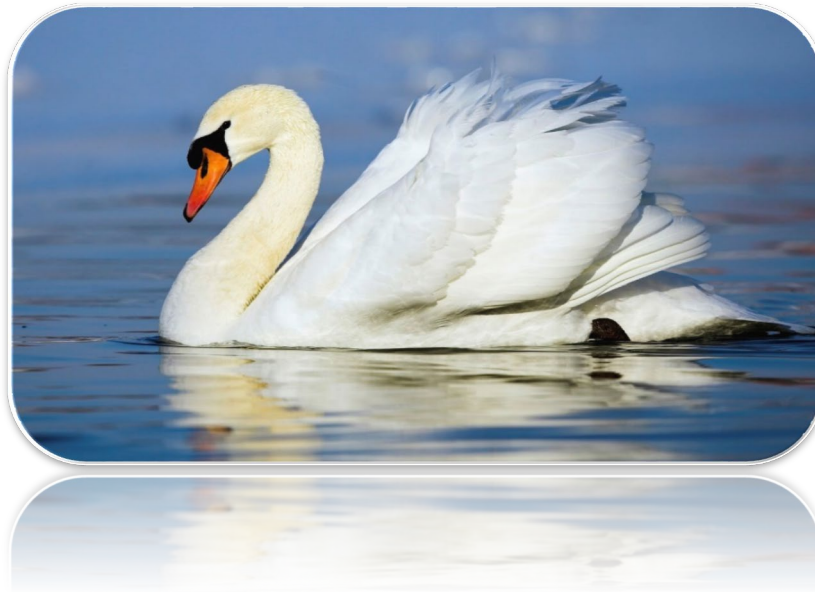
Note:

The 2020B Bonds are interest only Bonds - and being prepaid as lots are sold. The annual debt service will change as the Bonds are re-amortized quarterly from prepayments. As such, the amount due in Fiscal Year 2023 will be the interest expense due after each amortization, paid on November 1st, and May 1st.

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

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service (Calendar)
Par Amount Issued:		\$ 15,310,000	4.250%		
5/1/2022				\$ 303,237.50	\$ 628,575.00
11/1/2022				\$ 303,237.50	
5/1/2023				\$ 303,237.50	\$ 606,475.00
11/1/2023				\$ 303,237.50	
5/1/2024				\$ 303,237.50	\$ 606,475.00
11/1/2024				\$ 303,237.50	
5/1/2025				\$ 303,237.50	\$ 606,475.00
11/1/2025				\$ 303,237.50	
5/1/2026				\$ 303,237.50	\$ 606,475.00
11/1/2026				\$ 303,237.50	
5/1/2027				\$ 303,237.50	\$ 606,475.00
11/1/2027				\$ 303,237.50	
5/1/2028				\$ 303,237.50	\$ 606,475.00
11/1/2028				\$ 303,237.50	
5/1/2029				\$ 303,237.50	\$ 606,475.00
11/1/2029				\$ 303,237.50	
5/1/2030				\$ 303,237.50	\$ 606,475.00
11/1/2030				\$ 303,237.50	
5/1/2031				\$ 303,237.50	\$ 606,475.00
11/1/2031				\$ 303,237.50	
5/1/2032				\$ 303,237.50	\$ 606,475.00
11/1/2032				\$ 303,237.50	
5/1/2033				\$ 303,237.50	\$ 606,475.00
11/1/2033				\$ 303,237.50	
5/1/2034				\$ 303,237.50	\$ 606,475.00
11/1/2034				\$ 303,237.50	
5/1/2035				\$ 303,237.50	\$ 606,475.00
11/1/2035				\$ 303,237.50	
5/1/2036				\$ 303,237.50	\$ 606,475.00
11/1/2036				\$ 303,237.50	
5/1/2037				\$ 303,237.50	\$ 606,475.00
11/1/2037				\$ 303,237.50	
5/1/2038				\$ 303,237.50	\$ 606,475.00
11/1/2038				\$ 303,237.50	
5/1/2039				\$ 303,237.50	\$ 606,475.00
11/1/2039				\$ 303,237.50	
5/1/2040				\$ 303,237.50	\$ 606,475.00
11/1/2040				\$ 303,237.50	
5/1/2041				\$ 303,237.50	\$ 606,475.00
11/1/2041		\$ 14,720,000	4.250%	\$ 303,237.50	

CURRENTS COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - APRIL 2022

FISCAL YEAR 2022

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 37 STREET
FORT LAUDERDALE,
FLORIDA 33308

**Currents Community Development District
Balance Sheet
for the Period Ending April 30, 2022**

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	\$ 128,174						\$ 128,174
Debt Service Fund							
Interest Account		221,500	303,238				\$ 524,738
Sinking Account		215,000					\$ 215,000
Reserve Account		327,600	606,478				\$ 934,078
Revenue Account		188,410	-				\$ 188,410
Prepayment Account			419,871				\$ 419,871
Capitalized Interest Account		-	-				\$ -
Construction Account				66	-		\$ 66
Cost of Issuance Account				-	-		\$ -
Due from Other Funds							
General Fund	-	25,720	-	-	-	-	25,720
Debt Service Fund(s)	-	-	-	-	-	-	-
Accounts Receivable	-	-	-	-	-	-	-
Assessments Receivable	-	-	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	-	-	-	-
Amount to be Provided by Debt Service Funds	-	-	-	-	-	25,730,000	25,730,000
Total Assets	<u>\$ 128,174</u>	<u>\$ 978,230</u>	<u>\$ 1,329,586</u>	<u>\$ 66</u>	<u>\$ -</u>	<u>\$ 25,730,000</u>	<u>\$ 28,166,057</u>

**Currents Community Development District
Balance Sheet
for the Period Ending April 30, 2022**

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 Developer	\$ -			\$ 24,462			\$ 24,462
Due to Other Funds	-						
General Fund	-	-	-	-	-	-	-
Debt Service Fund(s)	25,720	-	-	-	-	-	25,720
Bonds Payable							
Current Portion						\$215,000	215,000
Long Term - Series 2020A						\$11,245,000	11,245,000
Long Term - Series 2020B						\$14,270,000	14,270,000
Unamortized Prem/Disc on Bds Pybl				(126,186)	(208,369)		(334,555)
Total Liabilities	<u>\$ 25,720</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (101,724)</u>	<u>\$ (208,369)</u>	<u>\$ 25,730,000</u>	<u>\$ 25,445,627</u>
Fund Equity and Other Credits							
Investment in General Fixed Assets	-	-	-	-	-	-	-
Fund Balance							
Restricted							
Beginning: October 1, 2021 (Audited)	-	549,182	880,797	101,724	208,369	-	1,740,072
Results from Current Operations	-	429,049	448,790	66	-	-	877,904
Unassigned							
Beginning: October 1, 2021 (Audited)	41,374	-	-			-	41,374
Results from Current Operations	61,080	-	-			-	61,080
Total Fund Equity and Other Credits	<u>\$ 102,454</u>	<u>\$ 978,230</u>	<u>\$ 1,329,586</u>	<u>\$ 101,790</u>	<u>\$ 208,369</u>	<u>\$ -</u>	<u>\$ 2,720,430</u>
Total Liabilities, Fund Equity and Other Credits	<u>\$ 128,174</u>	<u>\$ 978,230</u>	<u>\$ 1,329,586</u>	<u>\$ 66</u>	<u>\$ -</u>	<u>\$ 25,730,000</u>	<u>\$ 28,166,057</u>

Currents Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2022

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	12	-	-	28,262	1,121	-	213	29,607	33,977	87%
Special Assessments - Off-Roll	33,670	579	4,097	-	33,670	-	33,670	105,685	134,679	78%
Developer Contribution	-	-	-	-	-	-	-	-	-	N/A
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 33,682	\$ 579	\$ 4,097	\$ 28,262	\$ 34,790	\$ -	\$ 33,883	135,293	\$ 168,656	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	-	-	-	-	4,100	-	-	4,100	4,500	91%
Accounting Services	2,000	2,000	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	-	-	-	-	-	500	-	500	500	100%
Other Contractual Services										
Legal Advertising	329	-	371	-	-	-	-	700	2,000	35%
Trustee Services	-	-	-	-	-	-	-	-	8,250	0%
Dissemination Agent Services	500	-	500	-	-	-	-	1,000	500	200%
Bond Amortization Schedules	-	-	-	-	-	-	500	500	-	N/A
Property Appraiser Fees	-	546	-	-	-	-	-	546	-	N/A
Bank Service Fees	21	37	17	12	-	-	5	92	400	23%
Communications & Freight Services										
Postage, Freight & Messenger	-	21	32	-	34	82	23	192	500	38%

Unaudited

Prepared by:
JPWARD and Associates, LLC

Currents Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2022

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
Computer Services - Website Development	-	-	-	-	-	-	-	-	1,500	0%
Insurance	5,435	-	-	-	-	-	-	5,435	5,500	99%
Printing & Binding	-	-	194	-	-	-	-	194	330	59%
Subscription & Memberships	175	-	-	-	-	-	-	175	175	100%
Legal Services										
Legal - General Counsel	-	175	-	-	385	210	-	770	10,000	8%
Legal - Series 2019 Bonds	-	-	-	-	-	-	-	-	-	N/A
Legal - Series 2020A Bonds	-	605	-	-	-	-	525	1,130	-	N/A
Legal - Series 2020B Bonds	-	-	-	-	-	-	-	-	-	N/A
Other General Government Services										
Engineering Services	-	-	-	-	-	-	-	-	5,000	0%
Contingencies	-	-	-	-	-	-	-	-	-	N/A
Other Current Charges	-	-	-	-	-	-	-	-	-	N/A
Stormwater Management Services										
Professional - Management	-	458	458	-	458	917	458	2,750	6,000	46%
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	2,870	1,435	10,045	50,000	20%
Lake Bank Maintenance	-	-	-	-	-	-	-	-	-	N/A
Slope Survey Monitoring	-	-	-	-	-	-	-	-	-	N/A
Water Quality Reporting/Testing	-	-	-	-	-	-	-	-	-	N/A
Preserve Services	-	-	-	-	-	-	-	-	-	N/A
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	N/A
Capital Outlay	-	-	-	-	-	-	-	-	-	N/A
Aeration Systems	-	-	-	-	-	-	-	-	-	N/A

**Currents Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2022**

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
Littoral Shelf Plantings	-	-	-	-	-	-	-	-	-	N/A
Erosion Restoration	-	-	-	-	-	-	-	-	-	N/A
Contingencies	-	-	-	-	-	-	-	-	-	N/A
Contingencies - OVERALL	-	-	-	-	-	-	-	-	9,500	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:	14,478	8,425	9,591	6,595	14,430	11,162	9,530	74,212	168,656	44%
Total Expenditures and Other Uses:	\$ 14,478	\$ 8,425	\$ 9,591	\$ 6,595	\$ 14,430	\$ 11,162	\$ 9,530	\$ 74,212	\$ 168,656	44%
Net Increase/ (Decrease) in Fund Balance	19,203	(7,846)	(5,494)	21,667	20,360	(11,162)	24,353	61,080	-	
Fund Balance - Beginning	41,374	60,577	52,731	47,237	68,903	89,263	78,101	41,374	-	
Fund Balance - Ending	\$ 60,577	\$ 52,731	\$ 47,237	\$ 68,903	\$ 89,263	\$ 78,101	\$ 102,454	102,454	\$ -	

Currents Community Development District
Debt Service Fund - Series 2020A
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2022

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources										
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	221,500	0%
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	\$ 0	\$ 1	\$ 3	4	-	N/A
Capitalized Interest Account	1	1	-	-	-	-	-	2	-	N/A
Special Assessments - Prepayments										
Special Assessments - On Roll	228	11,167	79,002	\$ 545,001	\$ 21,608	-	4,112	661,119	655,256	101%
Special Assessments - Off Roll	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	-	N/A
Debt Proceeds										
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 231	\$ 11,170	\$ 79,004	\$ 545,003	\$ 21,610	\$ 2	\$ 4,116	\$ 661,134	\$ 876,756	N/A
Expenditures and Other Uses										
Debt Service										
Principal Debt Service - Mandatory										
Series 2020A	-	-	-	-	-	-	-	-	215,000	0%
Principal Debt Service - Early Redemptions										
Series 2020A	-	-	-	-	-	-	-	-	-	N/A
Interest Expense										
Series 2020A	-	221,500	-	-	-	-	-	221,500	443,000	50%
Property Appraiser & Tax Collector Fees										
	-	10,519	-	-	-	-	-	10,519	443,000	
Operating Transfers Out (To Other Funds)										
	-	66	-	-	-	-	-	66	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 232,086	\$ -	\$ -	\$ -	\$ -	\$ -	232,086	\$ 1,101,000	N/A
Net Increase/ (Decrease) in Fund Balance	231	(220,916)	79,004	545,003	21,610	2	4,116	429,049	(224,244)	
Fund Balance - Beginning	549,182	549,412	328,496	407,500	952,502	974,112	974,114	549,182	-	
Fund Balance - Ending	\$ 549,412	\$ 328,496	\$ 407,500	\$ 952,502	\$ 974,112	\$ 974,114	978,230	978,230	\$ (224,244)	

Currents Community Development District
Debt Service Fund - Series 2020B
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2022

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	-	1	-	-	-	-	-	1	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-	-	-	N/A
Reserve Account	3	3	3	-	3	2	3	16	-	N/A
Prepayment Account	1	-	1	\$ 4	\$ 2	0	1	10	-	N/A
Revenue Account	-	0	-	-	\$ 0	-	-	0	-	N/A
Capitalized Interest Account	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments										
Special Assessments - On Roll	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Off Roll	319,987	-	-	\$ 5,836	-	-	303,230	629,052	650,675	97%
Special Assessments - Prepayments	-	242,914	298,231	-	271,775	122,660	-	935,580	-	N/A
Debt Proceeds										
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 319,990	\$ 242,918	\$ 298,234	\$ 5,840	\$ 271,780	\$ 122,662	\$ 303,234	\$ 1,564,659	\$ 650,675	N/A
Expenditures and Other Uses										
Debt Service										
Principal Debt Service - Mandatory										
Series 2020B	-	-	-	-	-	-	-	-	-	N/A
Principal Debt Service - Early Redemptions										
Series 2020B	-	240,000	-	-	550,000	-	-	790,000	-	N/A
Interest Expense										
Series 2020B	-	320,025	-	-	5,844	-	-	325,869	650,675	50%
Payment to Refunded Bonds Escrow Agent										
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 560,025	\$ -	\$ -	\$ 555,844	\$ -	\$ -	1,115,869	\$ 650,675	N/A
Net Increase/ (Decrease) in Fund Balance	319,990	(317,107)	298,234	5,840	(284,064)	122,662	303,234	448,790	-	
Fund Balance - Beginning	880,797	1,200,787	883,680	1,181,914	1,187,754	903,690	1,026,353	880,797	-	
Fund Balance - Ending	\$ 1,200,787	\$ 883,680	\$ 1,181,914	\$ 1,187,754	\$ 903,690	\$ 1,026,353	1,329,586	1,329,586	\$ -	

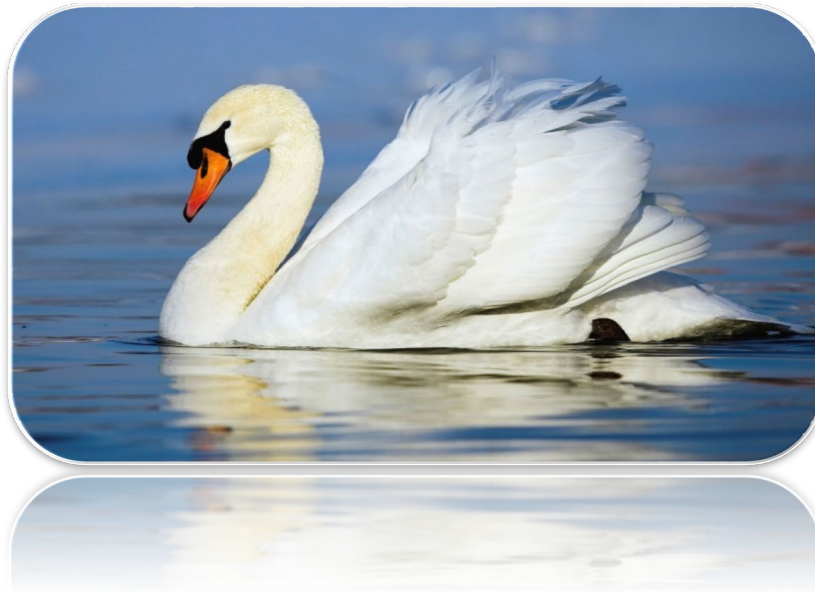
**Currents Community Development District
Capital Projects Fund - Series 2020A
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2022**

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	-	-	-	-	-	-	-	-	\$ -	N/A
Debt Proceeds										
Developer Contributions	-	-	-	-	-	-	-	-	\$ -	N/A
Operating Transfers In (From Other Funds)	-	66	-	-	-	-	-	66	\$ -	N/A
Total Revenue and Other Sources:	\$ -	\$ 66	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 66	\$ -	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	-	-	-	-	-	-	-	-	-	N/A
Capital Outlay										
Construction - Water-Sewer Combination	-	-	-	-	-	-	-	-	-	N/A
Construction - Stormwater Management	-	-	-	-	-	-	-	-	-	N/A
Construction - Landscaping	-	-	-	-	-	-	-	-	-	N/A
Construction - Off-Site	-	-	-	-	-	-	-	-	-	N/A
Construction - Perimeter Sound Buffer Wall	-	-	-	-	-	-	-	-	-	N/A
Cost of Issuance										
Legal - Series 2020A Bonds	-	-	-	-	-	-	-	-	-	N/A
Underwriter's Discount	-	-	-	-	-	-	-	-	-	N/A
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	\$ -	\$ 66	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 66	\$ -	-
Fund Balance - Beginning	\$ 101,724	\$ 101,724	\$ 101,790	\$ 101,790	\$ 101,790	\$ 101,790	\$ 101,790	\$ 101,724	\$ -	-
Fund Balance - Ending	\$ 101,724	\$ 101,790	\$ 101,790	\$ 101,790	\$ 101,790	\$ 101,790	\$ 101,790	\$ 101,790	\$ -	-

**Currents Community Development District
Capital Projects Fund - Series 2020B
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2022**

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	-	-	-	-	-	-	-	-	\$ -	N/A
Debt Proceeds										
Developer Contributions	-	-	-	-	-	-	-	-	\$ -	N/A
Operating Transfers In (From Other Funds)										
Total Revenue and Other Sources:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Expenditures and Other Uses										
Executive										
Professional Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Other Contractual Services										
Trustee Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Printing & Binding										
Legal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
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)										
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fund Balance - Beginning	\$ 208,369	\$ 208,369	\$ 208,369	\$ 208,369	\$ 208,369	\$ 208,369	\$ 208,369	\$ 208,369	\$ 208,369	-
Fund Balance - Ending	\$ 208,369	\$ 208,369	\$ 208,369	\$ 208,369	\$ 208,369	\$ 208,369	\$ 208,369	\$ 208,369	\$ 208,369	-

CURRENTS COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - MAY 2022

FISCAL YEAR 2022

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 37 STREET
FORT LAUDERDALE,
FLORIDA 33308

**Currents Community Development District
Balance Sheet
for the Period Ending May 31, 2022**

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	\$ 95,267						\$ 95,267
Debt Service Fund							
Interest Account		0	0				\$ 0
Sinking Account		0					\$ 0
Reserve Account		327,600	606,480				\$ 934,080
Revenue Account		214,134	1				\$ 214,135
Prepayment Account			243,779				\$ 243,779
Capitalized Interest Account		-	-				\$ -
Construction Account				66	-		\$ 66
Cost of Issuance Account				-	-		\$ -
Due from Other Funds							
General Fund	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-
Accounts Receivable	-	-	-	-	-	-	-
Assessments Receivable	-	-	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	-	-	-	-
Amount to be Provided by Debt Service Funds	-	-	-	-	-	25,100,000	25,100,000
Total Assets	\$ 95,267	\$ 541,734	\$ 850,260	\$ 66	\$ -	\$ 25,100,000	\$ 26,587,327

**Currents Community Development District
Balance Sheet
for the Period Ending May 31, 2022**

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 Developer	\$ -			\$ 24,462			\$ 24,462
Due to Other Funds	-						
General Fund	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-
Bonds Payable							
Current Portion						\$0	-
Long Term - Series 2020A						\$11,245,000	11,245,000
Long Term - Series 2020B						\$13,855,000	13,855,000
Unamortized Prem/Disc on Bds Pybl				(126,186)	(208,369)		(334,555)
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (101,724)</u>	<u>\$ (208,369)</u>	<u>\$ 25,100,000</u>	<u>\$ 24,789,907</u>
Fund Equity and Other Credits							
Investment in General Fixed Assets	-	-	-	-	-	-	-
Fund Balance							
Restricted							
Beginning: October 1, 2021 (Audited)	-	549,182	880,797	101,724	208,369	-	1,740,072
Results from Current Operations	-	(7,447)	(30,537)	66	-	-	(37,919)
Unassigned							
Beginning: October 1, 2021 (Audited)	41,374	-	-			-	41,374
Results from Current Operations	53,893	-	-			-	53,893
Total Fund Equity and Other Credits	<u>\$ 95,267</u>	<u>\$ 541,734</u>	<u>\$ 850,260</u>	<u>\$ 101,790</u>	<u>\$ 208,369</u>	<u>\$ -</u>	<u>\$ 1,797,420</u>
Total Liabilities, Fund Equity and Other Credits	<u>\$ 95,267</u>	<u>\$ 541,734</u>	<u>\$ 850,260</u>	<u>\$ 66</u>	<u>\$ -</u>	<u>\$ 25,100,000</u>	<u>\$ 26,587,327</u>

Currents Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through May 31, 2022

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	12	-	-	28,262	1,121	-	213	-	29,607	33,977	87%
Special Assessments - Off-Roll	33,670	579	4,097	-	33,670	-	33,670	-	105,685	134,679	78%
Developer Contribution	-	-	-	-	-	-	-	-	-	-	N/A
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 33,682	\$ 579	\$ 4,097	\$ 28,262	\$ 34,790	\$ -	\$ 33,883	\$ -	135,293	\$ 168,656	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	-	-	-	-	4,100	-	-	-	4,100	4,500	91%
Accounting Services	2,000	2,000	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	-	-	-	-	-	500	-	-	500	500	100%
Other Contractual Services											
Legal Advertising	329	-	371	-	-	-	-	-	700	2,000	35%
Trustee Services	-	-	-	-	-	-	-	-	-	8,250	0%
Dissemination Agent Services	500	-	500	-	-	-	-	-	1,000	500	200%
Bond Amortization Schedules	-	-	-	-	-	-	500	-	500	-	N/A
Property Appraiser Fees	-	546	-	-	-	-	-	-	546	-	N/A
Bank Service Fees	21	37	17	12	-	-	5	6	98	400	25%
Communications & Freight Services											
Postage, Freight & Messenger	-	21	32	-	34	82	23	-	192	500	38%
Computer Services - Website Development											
Insurance	5,435	-	-	-	-	-	-	-	5,435	5,500	99%
Printing & Binding	-	-	194	-	-	-	-	-	194	330	59%

Currents Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through May 31, 2022

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget	% of Budget
Subscription & Memberships	175	-	-	-	-	-	-	-	175	175	100%
Legal Services											
Legal - General Counsel	-	175	-	-	385	210	-	140	910	10,000	9%
Legal - Series 2019 Bonds	-	-	-	-	-	-	-	-	-	-	N/A
Legal - Series 2020A Bonds	-	605	-	-	-	-	525	-	1,130	-	N/A
Legal - Series 2020B Bonds	-	-	-	-	-	-	-	-	-	-	N/A
Other General Government Services											
Engineering Services	-	-	-	-	-	-	-	-	-	5,000	0%
Contingencies	-	-	-	-	-	-	-	-	-	-	N/A
Other Current Charges	-	-	-	-	-	-	-	-	-	-	N/A
Stormwater Management Services											
Professional - Management	-	458	458	-	458	917	458	458	3,208	6,000	53%
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	2,870	1,435	-	10,045	50,000	20%
Lake Bank Maintenance	-	-	-	-	-	-	-	-	-	-	N/A
Slope Survey Monitoring	-	-	-	-	-	-	-	-	-	-	N/A
Water Quality Reporting/Testing	-	-	-	-	-	-	-	-	-	-	N/A
Preserve Services											N/A
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	N/A
Capital Outlay											N/A
Aeration Systems	-	-	-	-	-	-	-	-	-	-	N/A
Littoral Shelf Plantings	-	-	-	-	-	-	-	-	-	-	N/A
Erosion Restoration	-	-	-	-	-	-	-	-	-	-	N/A
Contingencies	-	-	-	-	-	-	-	-	-	-	N/A
Contingencies - OVERALL	-	-	-	-	-	-	-	-	-	9,500	0%
Landscaping											N/A
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	N/A

Prepared by:

JPWARD and Associates, LLC

Unaudited

**Currents Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through May 31, 2022**

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget	% of Budget
Reserves	-	-	-	-	-	-	-	-	-	-	N/A
Operational Reserve (Future Years)	-	-	-	-	-	-	-	-	-	-	N/A
Other Fees and Charges	-	-	-	-	-	-	-	-	-	-	N/A
Discounts/Collection Fees	-	-	-	-	-	-	-	-	-	-	-
Sub-Total:	14,478	8,425	9,591	6,595	14,430	11,162	9,530	7,187	81,399	168,656	48%
Total Expenditures and Other Uses:	\$ 14,478	\$ 8,425	\$ 9,591	\$ 6,595	\$ 14,430	\$ 11,162	\$ 9,530	\$ 7,187	\$ 81,399	\$ 168,656	48%
Net Increase/ (Decrease) in Fund Balance	19,203	(7,846)	(5,494)	21,667	20,360	(11,162)	24,353	(7,187)	53,893	-	
Fund Balance - Beginning	41,374	60,577	52,731	47,237	68,903	89,263	78,101	102,454	41,374	-	
Fund Balance - Ending	\$ 60,577	\$ 52,731	\$ 47,237	\$ 68,903	\$ 89,263	\$ 78,101	\$ 102,454	\$ 95,267	95,267	\$ -	

Currents Community Development District
Debt Service Fund - Series 2020A
Statement of Revenues, Expenditures and Changes in Fund Balance
Through May 31, 2022

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources											
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	221,500	0%
Interest Income											
Interest Account	-	-	-	-	-	-	-	0	0	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-	0	0	-	N/A
Reserve Account	1	1	1	1	1	1	1	1	11	-	N/A
Prepayment Account	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	-	-	-	\$ 0	\$ 0	\$ 1	\$ 3	\$ 2	\$ 7	-	N/A
Capitalized Interest Account	1	1	-	-	-	-	-	-	2	-	N/A
Special Assessments - Prepayments											
Special Assessments - On Roll	228	11,167	79,002	\$ 545,001	\$ 21,608		4,112	-	661,119	655,256	101%
Special Assessments - Off Roll	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	-	-	N/A
Debt Proceeds											
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 231	\$ 11,170	\$ 79,004	\$ 545,003	\$ 21,610	\$ 2	\$ 4,116	\$ 4	\$ 661,138	\$ 876,756	N/A
Expenditures and Other Uses											
Debt Service											
Principal Debt Service - Mandatory											
Series 2020A	-	-	-	-	-	-	-	215,000	215,000	215,000	100%
Principal Debt Service - Early Redemptions											
Series 2020A	-	-	-	-	-	-	-	-	-	-	N/A
Interest Expense											
Series 2020A	-	221,500	-	-	-	-	-	221,500	443,000	443,000	100%
Property Appraiser & Tax Collector Fees											
	-	10,519	-	-	-	-	-	-	10,519	443,000	
Operating Transfers Out (To Other Funds)											
	-	66	-	-	-	-	-	-	66	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 232,086	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 436,500	668,586	\$ 1,101,000	N/A
Net Increase/ (Decrease) in Fund Balance	231	(220,916)	79,004	545,003	21,610	2	4,116	(436,496)	(7,447)	(224,244)	
Fund Balance - Beginning	549,182	549,412	328,496	407,500	952,502	974,112	974,114	978,230	549,182	-	
Fund Balance - Ending	\$ 549,412	\$ 328,496	\$ 407,500	\$ 952,502	\$ 974,112	\$ 974,114	978,230	541,734	541,734	\$ (224,244)	

Currents Community Development District
Debt Service Fund - Series 2020B
Statement of Revenues, Expenditures and Changes in Fund Balance
Through May 31, 2022

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	-	1	-	-	-	-	-	2	3	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-	-	-	-	N/A
Reserve Account	3	3	3	-	3	2	3	2	18	-	N/A
Prepayment Account	1	-	1	\$ 4	\$ 2	0	1	-	10	-	N/A
Revenue Account	-	0	-	-	\$ 0	-	-	1	1	-	N/A
Capitalized Interest Account	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments											
Special Assessments - On Roll	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Off Roll	319,987	-	-	\$ 5,836	-	-	303,230	-	629,052	650,675	97%
Special Assessments - Prepayments	-	242,914	298,231	-	271,775	122,660	-	238,906	1,174,486	-	N/A
Debt Proceeds											
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 319,990	\$ 242,918	\$ 298,234	\$ 5,840	\$ 271,780	\$ 122,662	\$ 303,234	\$ 238,911	\$ 1,803,569	\$ 650,675	N/A
Expenditures and Other Uses											
Debt Service											
Principal Debt Service - Mandatory											
Series 2020B	-	-	-	-	-	-	-	-	-	-	N/A
Principal Debt Service - Early Redemptions											
Series 2020B	-	240,000	-	-	550,000	-	-	415,000	1,205,000	-	N/A
Interest Expense											
Series 2020B	-	320,025	-	-	5,844	-	-	303,238	629,106	650,675	97%
Payment to Refunded Bonds Escrow Agent											
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 560,025	\$ -	\$ -	\$ 555,844	\$ -	\$ -	\$ 718,238	1,834,106	\$ 650,675	N/A
Net Increase/ (Decrease) in Fund Balance	319,990	(317,107)	298,234	5,840	(284,064)	122,662	303,234	(479,327)	(30,537)	-	
Fund Balance - Beginning	880,797	1,200,787	883,680	1,181,914	1,187,754	903,690	1,026,353	1,329,586	880,797	-	
Fund Balance - Ending	\$ 1,200,787	\$ 883,680	\$ 1,181,914	\$ 1,187,754	\$ 903,690	\$ 1,026,353	1,329,586	850,260	850,260	\$ -	

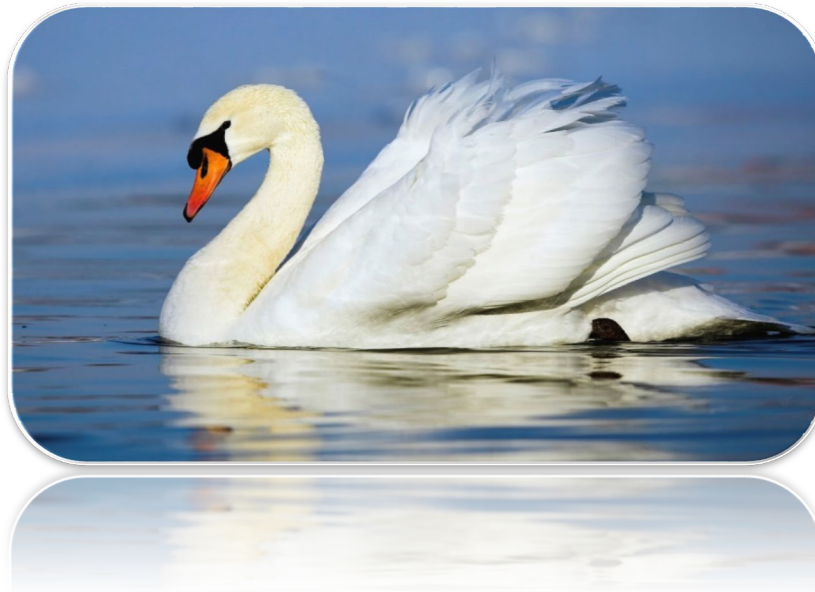
Currents Community Development District
Capital Projects Fund - Series 2020A
Statement of Revenues, Expenditures and Changes in Fund Balance
Through May 31, 2022

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	-	-	-	-	-	-	-	-	-	\$ -	N/A
Debt Proceeds											
Developer Contributions	-	-	-	-	-	-	-	-	-	\$ -	N/A
Operating Transfers In (From Other Funds)	-	66	-	-	-	-	-	-	66	\$ -	N/A
Total Revenue and Other Sources:	\$ -	\$ 66	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 66	\$ -	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	-	-	-	-	-	-	-	-	-	-	N/A
Capital Outlay											
Construction - Water-Sewer Combination	-	-	-	-	-	-	-	-	-	-	N/A
Construction - Stormwater Management	-	-	-	-	-	-	-	-	-	-	N/A
Construction - Landscaping	-	-	-	-	-	-	-	-	-	-	N/A
Construction - Off-Site	-	-	-	-	-	-	-	-	-	-	N/A
Construction - Perimeter Sound Buffer Wall	-	-	-	-	-	-	-	-	-	-	N/A
Cost of Issuance											
Legal - Series 2020A Bonds	-	-	-	-	-	-	-	-	-	-	N/A
Underwriter's Discount	-	-	-	-	-	-	-	-	-	-	N/A
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	\$ -	\$ 66	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 66	\$ -	
Fund Balance - Beginning	\$ 101,724	\$ 101,724	\$ 101,790	\$ 101,790	\$ 101,790	\$ 101,790	\$ 101,790	\$ 101,790	\$ 101,724	\$ -	
Fund Balance - Ending	\$ 101,724	\$ 101,790	\$ 101,790	\$ 101,790	\$ 101,790	\$ 101,790	\$ 101,790	\$ 101,790	\$ 101,790	\$ -	

Currents Community Development District
Capital Projects Fund - Series 2020B
Statement of Revenues, Expenditures and Changes in Fund Balance
Through May 31, 2022

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	-	-	-	-	-	-	-	-	-	\$ -	N/A
Debt Proceeds											
Developer Contributions	-	-	-	-	-	-	-	-	-	\$ -	N/A
Operating Transfers In (From Other Funds)											
Total Revenue and Other Sources:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Expenditures and Other Uses											
Executive											
Professional Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Other Contractual Services											
Trustee Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Printing & Binding											
Legal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
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)											
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fund Balance - Beginning	\$ 208,369	\$ 208,369	\$ 208,369	\$ 208,369	\$ 208,369	\$ 208,369	\$ 208,369	\$ 208,369	\$ 208,369	\$ 208,369	-
Fund Balance - Ending	\$ 208,369	\$ 208,369	\$ 208,369	\$ 208,369	\$ 208,369	\$ 208,369	\$ 208,369	\$ 208,369	\$ 208,369	\$ 208,369	-

CURRENTS COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - JUNE 2022

FISCAL YEAR 2022

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 37 STREET
FORT LAUDERDALE,
FLORIDA 33308

**Currents Community Development District
Balance Sheet
for the Period Ending June 30, 2022**

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	\$ 74,787						\$ 74,787
Debt Service Fund							
Interest Account		0	0				\$ 0
Sinking Account		0					\$ 0
Reserve Account		327,600	588,838				\$ 916,438
Revenue Account		214,136	9				\$ 214,145
Prepayment Account			604,542				\$ 604,542
Capitalized Interest Account		-	-				\$ -
Construction Account				66	-		\$ 66
Cost of Issuance Account				-	-		\$ -
Due from Other Funds							
General Fund	-	5,871	-	-	-	-	5,871
Debt Service Fund(s)	-	-	-	-	-	-	-
Accounts Receivable	-	-	-	-	-	-	-
Assessments Receivable	-	-	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	-	-	-	-
Amount to be Provided by Debt Service Funds	-	-	-	-	-	25,100,000	25,100,000
Total Assets	<u>\$ 74,787</u>	<u>\$ 547,607</u>	<u>\$ 1,193,389</u>	<u>\$ 66</u>	<u>\$ -</u>	<u>\$ 25,100,000</u>	<u>\$ 26,915,849</u>

**Currents Community Development District
Balance Sheet
for the Period Ending June 30, 2022**

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 Developer	\$ -			\$ 24,462			\$ 24,462
Due to Other Funds	-						
General Fund	-	-	-	-	-	-	-
Debt Service Fund(s)	5,871	-	-	-	-	-	5,871
Bonds Payable							
Current Portion						\$0	-
Long Term - Series 2020A						\$11,245,000	11,245,000
Long Term - Series 2020B						\$13,855,000	13,855,000
Unamortized Prem/Disc on Bds Pybl				(126,186)	(208,369)		(334,555)
Total Liabilities	<u>\$ 5,871</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (101,724)</u>	<u>\$ (208,369)</u>	<u>\$ 25,100,000</u>	<u>\$ 24,795,778</u>
Fund Equity and Other Credits							
Investment in General Fixed Assets	-	-	-	-	-	-	-
Fund Balance							
Restricted							
Beginning: October 1, 2021 (Audited)	-	549,182	880,797	101,724	208,369	-	1,740,072
Results from Current Operations	-	(1,574)	312,592	66	-	-	311,083
Unassigned							
Beginning: October 1, 2021 (Audited)	41,374	-	-			-	41,374
Results from Current Operations	27,543	-	-			-	27,543
Total Fund Equity and Other Credits	<u>\$ 68,916</u>	<u>\$ 547,607</u>	<u>\$ 1,193,389</u>	<u>\$ 101,790</u>	<u>\$ 208,369</u>	<u>\$ -</u>	<u>\$ 2,120,071</u>
Total Liabilities, Fund Equity and Other Credits	<u>\$ 74,787</u>	<u>\$ 547,607</u>	<u>\$ 1,193,389</u>	<u>\$ 66</u>	<u>\$ -</u>	<u>\$ 25,100,000</u>	<u>\$ 26,915,849</u>

Currents Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through June 30, 2022

Description	October	November	December	January	February	March	April	May	June	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	12	-	-	28,262	1,121	-	213	-	304	29,912	33,977	88%
Special Assessments - Off-Roll	33,670	579	4,097	-	33,670	-	33,670	-	-	105,685	134,679	78%
Developer Contribution	-	-	-	-	-	-	-	-	-	-	-	N/A
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 33,682	\$ 579	\$ 4,097	\$ 28,262	\$ 34,790	\$ -	\$ 33,883	\$ -	\$ 304	135,597	\$ 168,656	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	3,333	30,000	40,000	75%
Financial and Administrative												
Audit Services	-	-	-	-	4,100	-	-	-	-	4,100	4,500	91%
Accounting Services	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	18,000	16,000	113%
Assessment Roll Services	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	11,250	8,000	141%
Arbitrage Rebate Services	-	-	-	-	-	500	-	-	-	500	500	100%
Other Contractual Services												
Legal Advertising	329	-	371	-	-	-	-	-	-	700	2,000	35%
Trustee Services	-	-	-	-	-	-	-	-	-	-	8,250	0%
Dissemination Agent Services	500	-	500	-	-	-	-	-	-	1,000	500	200%
Bond Amortization Schedules	-	-	-	-	-	-	500	-	-	500	-	N/A
Property Appraiser Fees	-	546	-	-	-	-	-	-	-	546	-	N/A
Bank Service Fees	21	37	17	12	-	-	5	6	3	101	400	25%
Communications & Freight Services												
Postage, Freight & Messenger	-	21	32	-	34	82	23	-	-	192	500	38%
Computer Services - Website Development												
Insurance	5,435	-	-	-	-	-	-	-	-	5,435	5,500	99%
Printing & Binding	-	-	194	-	-	-	-	-	-	194	330	59%
Subscription & Memberships	175	-	-	-	-	-	-	-	-	175	175	100%
Legal Services												

Currents Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through June 30, 2022

Description	October	November	December	January	February	March	April	May	June	Year to Date	Total Annual Budget	% of Budget
Legal - General Counsel	-	175	-	-	385	210	-	140	175	1,085	10,000	11%
Legal - Series 2019 Bonds	-	-	-	-	-	-	-	-	-	-	-	N/A
Legal - Series 2020A Bonds	-	605	-	-	-	-	525	-	-	1,130	-	N/A
Legal - Series 2020B Bonds	-	-	-	-	-	-	-	-	-	-	-	N/A
Other General Government Services												
Engineering Services	-	-	-	-	-	-	-	-	-	-	5,000	0%
Stormwater Needs Analysis	-	-	-	-	-	-	-	-	18,000	18,000.00	-	N/A
Contingencies	-	-	-	-	-	-	-	-	-	-	-	N/A
Other Current Charges	-	-	-	-	-	-	-	-	-	-	-	N/A
Stormwater Management Services												
Professional - Management	-	458	458	-	458	917	458	458	458	3,667	6,000	61%
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	2,870	1,435	-	1,435	11,480	50,000	23%
Lake Bank Maintenance	-	-	-	-	-	-	-	-	-	-	-	N/A
Slope Survey Monitoring	-	-	-	-	-	-	-	-	-	-	-	N/A
Water Quality Reporting/Testing	-	-	-	-	-	-	-	-	-	-	-	N/A
Preserve Services												N/A
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-	N/A
Capital Outlay												N/A
Aeration Systems	-	-	-	-	-	-	-	-	-	-	-	N/A
Littoral Shelf Plantings	-	-	-	-	-	-	-	-	-	-	-	N/A
Erosion Restoration	-	-	-	-	-	-	-	-	-	-	-	N/A
Contingencies	-	-	-	-	-	-	-	-	-	-	-	N/A
Contingencies - OVERALL	-	-	-	-	-	-	-	-	-	-	9,500	0%
Landscaping												N/A
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-	N/A
Reserves												N/A
Operational Reserve (Future Years)	-	-	-	-	-	-	-	-	-	-	-	N/A

Currents Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through June 30, 2022

Description	October	November	December	January	February	March	April	May	June	Year to Date	Total Annual Budget	% of Budget
Other Fees and Charges	-	-	-	-	-	-	-	-	-	-	-	N/A
Discounts/Collection Fees							-	-	-	-	-	
Sub-Total:	14,478	8,425	9,591	6,595	14,430	11,162	9,530	7,187	26,655	108,054	168,656	64%
Total Expenditures and Other Uses:	\$ 14,478	\$ 8,425	\$ 9,591	\$ 6,595	\$ 14,430	\$ 11,162	\$ 9,530	\$ 7,187	\$ 26,655	\$ 108,054	\$ 168,656	64%
Net Increase/ (Decrease) in Fund Balance	19,203	(7,846)	(5,494)	21,667	20,360	(11,162)	24,353	(7,187)	(26,351)	27,543	-	
Fund Balance - Beginning	41,374	60,577	52,731	47,237	68,903	89,263	78,101	102,454	95,267	41,374	-	
Fund Balance - Ending	\$ 60,577	\$ 52,731	\$ 47,237	\$ 68,903	\$ 89,263	\$ 78,101	\$ 102,454	\$ 95,267	\$ 68,916	68,916	\$ -	

Currents Community Development District
Debt Service Fund - Series 2020A
Statement of Revenues, Expenditures and Changes in Fund Balance
Through June 30, 2022

Description	October	November	December	January	February	March	April	May	June	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources												
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	221,500	0%
Interest Income												
Interest Account	-	-	-	-	-	-	-	0	0	0	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-	0	0	0	-	N/A
Reserve Account	1	1	1	1	1	1	1	1	1	12	-	N/A
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	-	-	\$ -	\$ 0	\$ 0	\$ 1	\$ 3	\$ 2	\$ 1	\$ 8	-	N/A
Capitalized Interest Account	1	1	-	-	-	-	-	-	-	2	-	N/A
Special Assessments - Prepayments												
Special Assessments - On Roll	228	11,167	79,002	\$ 545,001	\$ 21,608	-	4,112	-	5,871	666,989	655,256	102%
Special Assessments - Off Roll	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	-	-	-	N/A
Debt Proceeds												
-	-	-	-	-	-	-	-	-	-	-	-	N/A
Intragovernmental Transfer In												
-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 231	\$ 11,170	\$ 79,004	\$ 545,003	\$ 21,610	\$ 2	\$ 4,116	\$ 4	\$ 5,873	\$ 667,011	\$ 876,756	N/A
Expenditures and Other Uses												
Debt Service												
Principal Debt Service - Mandatory												
Series 2020A	-	-	-	-	-	-	-	215,000	-	215,000	215,000	100%
Principal Debt Service - Early Redemptions												
Series 2020A	-	-	-	-	-	-	-	-	-	-	-	N/A
Interest Expense												
Series 2020A	-	221,500	-	-	-	-	-	221,500	-	443,000	443,000	100%
Property Appraiser & Tax Collector Fees												
-	10,519	-	-	-	-	-	-	-	-	10,519	443,000	
Operating Transfers Out (To Other Funds)												
-	66	-	-	-	-	-	-	-	-	66	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 232,086	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 436,500	\$ -	668,586	\$ 1,101,000	N/A
Net Increase/ (Decrease) in Fund Balance	231	(220,916)	79,004	545,003	21,610	2	4,116	(436,496)	5,873	(1,574)	(224,244)	
Fund Balance - Beginning	549,182	549,412	328,496	407,500	952,502	974,112	974,114	978,230	541,734	549,182	-	
Fund Balance - Ending	\$ 549,412	\$ 328,496	\$ 407,500	\$ 952,502	\$ 974,112	\$ 974,114	978,230	541,734	\$ 547,607	547,607	\$ (224,244)	

Currents Community Development District
Debt Service Fund - Series 2020B
Statement of Revenues, Expenditures and Changes in Fund Balance
Through June 30, 2022

Description	October	November	December	January	February	March	April	May	June	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources												
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	N/A
Interest Income												
Interest Account	-	1	-	-	-	-	-	2	0	3	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-	-	-	-	-	N/A
Reserve Account	3	3	3	-	3	2	3	2	3	21	-	N/A
Prepayment Account	1	-	1	\$ 4	\$ 2	0	1	-	0	10	-	N/A
Revenue Account	-	0	-	-	\$ 0	-	-	1	-	1	-	N/A
Capitalized Interest Account	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments												
Special Assessments - On Roll	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Off Roll	319,987	-	-	\$ 5,836	-	-	303,230	-	-	629,052	650,675	97%
Special Assessments - Prepayments	-	242,914	298,231	-	271,775	122,660	-	238,906	343,126	1,517,612	-	N/A
Debt Proceeds												
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 319,990	\$ 242,918	\$ 298,234	\$ 5,840	\$ 271,780	\$ 122,662	\$ 303,234	\$ 238,911	\$ 343,129	\$ 2,146,698	\$ 650,675	N/A
Expenditures and Other Uses												
Debt Service												
Principal Debt Service - Mandatory												
Series 2020B	-	-	-	-	-	-	-	-	-	-	-	N/A
Principal Debt Service - Early Redemptions												
Series 2020B	-	240,000	-	-	550,000	-	-	415,000	-	1,205,000	-	N/A
Interest Expense												
Series 2020B	-	320,025	-	-	5,844	-	-	303,238	-	629,106	650,675	97%
Payment to Refunded Bonds Escrow Agent												
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 560,025	\$ -	\$ -	\$ 555,844	\$ -	\$ -	\$ 718,238	\$ -	1,834,106	\$ 650,675	N/A
Net Increase/ (Decrease) in Fund Balance	319,990	(317,107)	298,234	5,840	(284,064)	122,662	303,234	(479,327)	343,129	312,592	-	
Fund Balance - Beginning	880,797	1,200,787	883,680	1,181,914	1,187,754	903,690	1,026,353	1,329,586	850,260	880,797	-	
Fund Balance - Ending	\$ 1,200,787	\$ 883,680	\$ 1,181,914	\$ 1,187,754	\$ 903,690	\$ 1,026,353	1,329,586	850,260	\$ 1,193,389	1,193,389	\$ -	

**Currents Community Development District
Capital Projects Fund - Series 2020A
Statement of Revenues, Expenditures and Changes in Fund Balance
Through June 30, 2022**

Description	October	November	December	January	February	March	April	May	June	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources												
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest Income												
Construction Account	-	-	-	-	-	-	-	-	-	-	\$ -	N/A
Cost of Issuance	-	-	-	-	-	-	-	-	-	-	\$ -	N/A
Debt Proceeds												
Developer Contributions	-	-	-	-	-	-	-	-	-	-	\$ -	N/A
Operating Transfers In (From Other Funds)	-	66	-	-	-	-	-	-	-	66	\$ -	N/A
Total Revenue and Other Sources:	\$ -	\$ 66	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 66	\$ -	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	-	-	-	-	-	-	-	-	-	-	-	N/A
Capital Outlay												
Construction - Water-Sewer Combination	-	-	-	-	-	-	-	-	-	-	-	N/A
Construction - Stormwater Management	-	-	-	-	-	-	-	-	-	-	-	N/A
Construction - Landscaping	-	-	-	-	-	-	-	-	-	-	-	N/A
Construction - Off-Site	-	-	-	-	-	-	-	-	-	-	-	N/A
Construction - Perimeter Sound Buffer Wall	-	-	-	-	-	-	-	-	-	-	-	N/A
Cost of Issuance												
Legal - Series 2020A Bonds	-	-	-	-	-	-	-	-	-	-	-	N/A
Underwriter's Discount	-	-	-	-	-	-	-	-	-	-	-	N/A
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	\$ -	\$ 66	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 66	\$ -	-
Fund Balance - Beginning	\$ 101,724	\$ 101,724	\$ 101,790	\$ 101,790	\$ 101,790	\$ 101,790	\$ 101,790	\$ 101,790	\$ 101,790	\$ 101,724	\$ -	-
Fund Balance - Ending	\$ 101,724	\$ 101,790	\$ 101,790	\$ 101,790	\$ 101,790	\$ 101,790	\$ 101,790	\$ 101,790	\$ 101,790	\$ 101,790	\$ -	-

Currents Community Development District
Capital Projects Fund - Series 2020B
Statement of Revenues, Expenditures and Changes in Fund Balance
Through June 30, 2022

Description	October	November	December	January	February	March	April	May	June	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources												
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest Income												
Construction Account	-	-	-	-	-	-	-	-	-	-	\$ -	N/A
Cost of Issuance	-	-	-	-	-	-	-	-	-	-	\$ -	N/A
Debt Proceeds												
Developer Contributions	-	-	-	-	-	-	-	-	-	-	\$ -	N/A
Operating Transfers In (From Other Funds)												
Total Revenue and Other Sources:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Expenditures and Other Uses												
Executive												
Professional Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Other Contractual Services												
Trustee Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Printing & Binding												
Legal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	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)												
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fund Balance - Beginning	\$ 208,369	\$ 208,369	\$ 208,369	\$ 208,369	\$ 208,369	\$ 208,369	\$ 208,369	\$ 208,369	\$ 208,369	\$ 208,369	\$ 208,369	-
Fund Balance - Ending	\$ 208,369	\$ 208,369	\$ 208,369	\$ 208,369	\$ 208,369	\$ 208,369	\$ 208,369	\$ 208,369	\$ 208,369	\$ 208,369	\$ 208,369	-