

# **CURRENTS COMMUNITY DEVELOPMENT DISTRICT**

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## **MEETING AGENDA**

AUGUST 4, 2022

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PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37<sup>TH</sup> STREET, FORT LAUDERDALE, FL 33308

T: 954-658-4900 E: [JimWard@JPWardAssociates.com](mailto:JimWard@JPWardAssociates.com)

# CURRENTS COMMUNITY DEVELOPMENT DISTRICT

July 28, 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, August 4, 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=eaaff85d80133b23d1a2d58a41a24f194>

Access Code: **2342 077 5656** , Event password: **Jpward**

Or Phone: **408-418-9388** and enter the access code 2342 077 5656 to join the meeting.

## ***Agenda***

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1. Call to Order & Roll Call.
2. Notice of Advertisement of the Public Hearing.
3. Consideration of Minutes:
  - I. July 14, 2022 – Regular Meeting.
4. **PUBLIC HEARINGS.**
  - a. **FISCAL YEAR 2023 BUDGET.**
    - I. Public Comment and Testimony.
    - II. Board Comment.
    - III. Consideration of **Resolution 2022-7**, a resolution of the Board of Supervisors of the Currents Community Development District adopting the annual appropriation and Budget for Fiscal Year 2023.
  - b. **FISCAL YEAR 2023 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.

- III. Consideration of **Resolution 2022-8**, a resolution of the Board of Supervisors of the Currents Community Development District imposing Special Assessments, adopting an Assessment Roll, and approving the General Fund Special Assessment Methodology.
5. Consideration of **Resolution 2022-9**, a resolution of the Board of Supervisors of the Currents Community Development District designating dates, time, and location for regular meeting of the Board of Supervisor's for Fiscal Year 2022.
6. Consideration of **Resolution 2022-10**, a resolution of the Board of Supervisors of the Currents Community Development District re-designating the officers of the Currents Community Development District.
7. Staff Reports.
  - I. District Attorney.
  - II. District Engineer.
  - III. District Manager.
    - a) Landowners Election reminder **November 1, 2022**, at **4:00 pm** at this location.
8. Supervisor's Requests and Audience Comments.
9. Adjournment.

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

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The second order of business is the Notice of Advertisement of the Public Hearing.

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The third order of business is the consideration of the July 14, 2022, Regular meeting minutes.

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The fifth order of business deals with deals with two (2) required Public Hearings to consider the adoption of the District's Fiscal Year 2023 Budget, Assessments, General Fund Special Assessment Methodology.

The first Public Hearing deals with the adoption of the Fiscal Year 2023 Budget, which includes the General Fund operations. At the conclusion of the hearing, there will be the consideration of Resolution 2022-7, which adopts the Fiscal Year 2023 Budget. The second Public Hearing deals with the adoption of the General Fund Assessments. At the conclusion of the second Public Hearing, there will be the consideration of **Resolution 2022-8**, which will adopt the General Fund assessment for Fiscal Year 2023.

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The fifth order of business is the consideration of **Resolution 2022-9**, a resolution of the Board of Supervisors of the Currents Community Development District setting the proposed meeting schedule for Fiscal Year 2023. 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 **9:30 A.M.** at the offices of **Coleman, Yovanovich & Koester, 4001 Tamiami Trail North, Suite 300, Naples, Florida 34103.**

**The Fiscal Year 2023 schedule is as follows:**

<b>October 13, 2022</b>	<b>November 1, 2022 (LOE 4:00pm) November 10, 2022</b>
<b>December 8, 2022</b>	January 12, 2023
<b>February 9, 2023</b>	March 9, 2023
<b>April 13, 2023</b>	May 11, 2023
<b>June 8, 2023</b>	July 13, 2023
<b>August 10, 2023</b>	September 14, 2023

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The sixth order of business is consideration of **Resolution 2022-10**, a resolution of the Board of Supervisors of the Currents Community Development District re-designating the officers of the Currents Community Development District.

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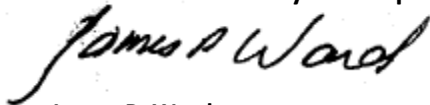
The seventh order of business are staff reports by the District Attorney, District Engineer, and the District Manager. The District Manager will report on the Financial Statements (unaudited) for the periods ending April 30, 2022, May 31, 2022, and June 30, 2022.

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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:**

<b>August 10, 2022</b>	<b>September 14, 2022</b>
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# Naples Daily News

PART OF THE USA TODAY NETWORK

Published Daily  
Naples, FL 34110

Currents CDD  
2301 NE 37Th ST  
Ft Lauderdale, FL 33308-6242

## Affidavit of Publication

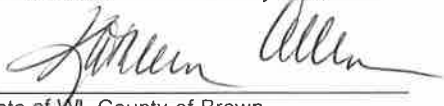
STATE OF WISCONSIN  
COUNTY OF BROWN

Before the undersigned they serve as the authority, personally appeared said legal clerk who on oath says that he/she serves as **Legal Clerk** of the Naples Daily News, a daily newspaper published at Naples, in Collier County, Florida; distributed in Collier and Lee counties of Florida; that the attached copy of the advertising was published in said newspaper on dates listed. Affiant further says that the said Naples Daily News is a newspaper published at Naples, in said Collier County, Florida, and that the said newspaper has heretofore been continuously published in said Collier County, Florida; distributed in Collier and Lee counties of Florida, each day and has been entered as second class mail matter at the post office in Naples, in said Collier County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement and affiant further says that he has neither paid nor promised any person, or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

7/17/2022, 7/24/2022



Subscribed and sworn to before on July 25th, 2022



Notary, State of WI, County of Brown

1-7-25

My commission expires

Publication Cost: \$2620.80

Ad No: GCI0913257

Customer No: AP-364874

PO#:

KATHLEEN ALLEN  
Notary Public  
State of Wisconsin

## CURRENTS COMMUNITY DEVELOPMENT DISTRICT

NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2023 BUDGETS; AND NOTICE OF PUBLIC HEARING TO CONSIDER THE IMPOSITION AND LEVY OF MAINTENANCE AND OPERATION SPECIAL ASSESSMENTS; ADOPTION OF AN ASSESSMENT ROLL, AND THE USE OF THE UNIFORM COLLECTION, AND ENFORCEMENT OF THE SAME; AND NOTICE OF REGULAR BOARD OF SUPERVISORS' MEETING.

The Board of Supervisors for Currents Community Development District will hold two public hearings and a regular meeting on August 4, 2022, at 9:30 a.m. at the offices of Coleman, Yovanovich & Koester, 4001 Tamiami Trail North, Suite 300, Naples Florida 34103. The meeting is being held for the necessary public purpose of considering such business as more fully identified in the meeting agenda, a copy of which will be posted on the District's website at [www.currentscdd.org](http://www.currentscdd.org).

The purpose of the first public hearing is to receive public comment and objections on the Fiscal Year 2023 Proposed Budgets. The first public hearing is being conducted pursuant to Chapter 190, Florida Statutes. The purpose of the second public hearing is to consider the imposition of special assessments to fund the District's proposed operation and maintenance budget for Fiscal Year 2023 upon the lands located within the District, a depiction of which lands is shown below. Consider the adoption of a cap rate for notice purposes only and to consider the adoption of an assessment roll, for the uniform collection, and enforcement of the assessments. The second public hearing is being conducted pursuant to Florida law including Chapters 190 and 197, Florida Statutes. At the conclusion of the public hearings, the Board will, by resolution, adopt the budgets and levy assessments to fund the operation and maintenance budget as finally approved by the Board.

A regular board meeting of the District will also be held where the Board may consider any other business that may properly come before it.

A copy of the proposed budgets, preliminary assessment roll, and the agenda for the hearings and meeting may be obtained at the offices of the District Manager, Ph: (954) 658-4900, during normal business hours or on the District's web site [www.currentscdd.org](http://www.currentscdd.org) at least seven (7) days in advance of the meeting.

In addition, you may obtain a copy of the proposed budget on the District's web site: [www.currentscdd.org](http://www.currentscdd.org) immediately.

The special assessments are annually recurring assessments and are in addition to previously levied capital debt assessments. The table below presents the proposed schedule of operation and maintenance assessments for Fiscal Year 2023. Amounts are preliminary and subject to change at the hearing and in any future year. The amounts are subject to early payment discount as afforded by the uniform collection law. Note that the operations and maintenance assessments stated below do not include any debt service assessments previously levied by the District and due to be collected for Fiscal Year 2023.

### Proposed Schedule of Assessments

Product Type	FY 2023
Single Family 30' - 39'	\$116.29
Single Family 50' - 59'	\$152.07
Single Family 60' - 69'	\$178.90
Single Family 70' - 79'	\$196.79
Multi-Family	\$80.51

The tax collector will collect the assessments pursuant to the uniform method. The District may choose to collect the assessments for developer owned land not pursuant to the uniform method.

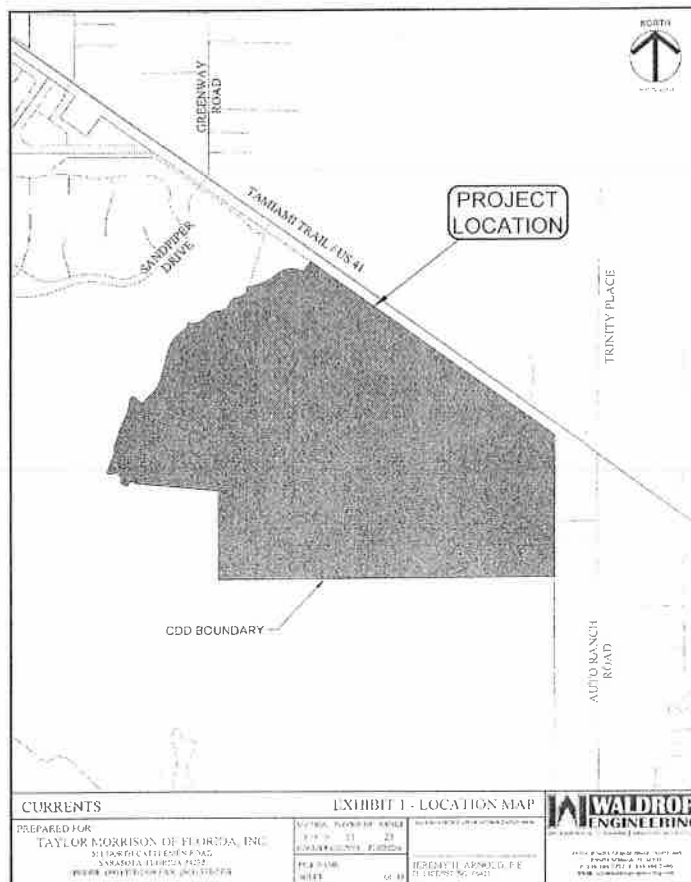
Failure to pay the assessments collected by the Tax Collector using the uniform method will cause a tax certificate to be issued against the property which may result in a tax deed and loss of title. For delinquent assessments that were initially directly billed by the District, the District may initiate a foreclosure action or may place the delinquent assessments on the next year's county tax bill. All affected property owners have the right to appear at the public hearings and the right to file written objections with the District within twenty (20) days of publication of this notice.

The public hearings and meeting are open to the public and will be conducted in accordance with the provisions of Florida Law for Community Development Districts. The public hearings and meeting may be continued to a date, time, and place to be specified on the record at the hearings or meeting.

Any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Office at (954) 658-4900 at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Office.

Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearings or meeting is advised that person will need a record of proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

Currents Community Development District  
James P. Ward, District Manager  
Publish Date: 07/17/2022 and 07/24/2022



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**MINUTES OF MEETING  
CURRENTS  
COMMUNITY DEVELOPMENT DISTRICT**

The Regular Meeting of the Board of Supervisors of the Currents Community Development District was held on Thursday, July 14, 2022, at 9:30 a.m. at the offices of Coleman, Yovanovich & Koester, 4001 Tamiami Trail North, Suite 300, Naples, Florida 34103.

**Present and constituting a quorum:**

Charles Cook	Chairperson
Trisha Sing	Vice Chairperson
Brian Keller	Assistant Secretary
Robert D. Summers, II	Assistant Secretary

**Absent:**

Tanya Holden	Assistant Secretary
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**Also present were:**

James P. Ward	District Manager
Andrew Gill	

**Audience:**

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.

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

**FIRST ORDER OF BUSINESS**

**Call to Order/Roll Call**

Mr. Andrew Gill called the meeting to order at approximately 9:30 a.m. He conducted roll call; all Members of the Board were present, with the exception of Supervisor Holden, constituting a quorum.

**SECOND ORDER OF BUSINESS**

**Consideration of Minutes**

**May 11, 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 Mr. Charles Cook, and with all in favor, the May 11, 2022, Regular Meeting Minutes were approved.**

**THIRD ORDER OF BUSINESS****Consideration of Resolution 2022-6**

**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**

Mr. Gill explained this Resolution set a revised date for the District's public hearing. He indicated the date would be Thursday, August 4, 2022 at 9:30 a.m. at the offices of Coleman, Yovanovich and Koester, 4001 Tamiami Trail North, Suite 300, Naples, Florida 34103.

Discussion ensued regarding the date and time of the public hearing; the Board chose not to change the revised public hearing date or time; it would be held Thursday, August 4, 2022 at 9:30 a.m. at the offices of Coleman, Yovanovich and Koester, 4001 Tamiami Trail North, Suite 300, Naples, Florida 34103.

**On MOTION made by Mr. Brian Keller, seconded by Mr. Rob Summers, and with all in favor, Resolution 2022-6 was adopted, and the Chair was authorized to sign.**

**FOURTH ORDER OF BUSINESS****Staff Reports****I. District Attorney**

No report.

**II. District Engineer****a) Stormwater Reporting Update - Completed**

*Mr. Gill: We did the 20 Year Stormwater Needs Analysis. It was due June 30 of this year. We worked with the Engineer to get that done. It provides a 20 year projection on the stormwater system in five-year increments. It was filed with the County last month.*

**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)**

*Mr. Ward: Let's go ahead and do the resignation at this point. Rob, you just have to say on the record that you are resigning from the Board effective immediately and then you can leave.*

*Mr. Rob Summers: This is Rob Summers. I will be resigning from the Currents CDD Board effective immediately.*

*Mr. Ward: The record will reflect his resignation is effective immediately. The way in which the statute works is by motion and second you nominate someone to replace the balance of his term which is set to expire November of this year.*



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**On MOTION made by Mr. Charles Cook, seconded by Mr. Brian Keller, and with all in favor, Clayton Wasson was nominated to serve the balance of Rob Summers' term expiring November 2022.**

Mr. Gill, as a notary public, administered the Oath of Office to Mr. Clayton Wasson.

Mr. Ward verified Mr. Wasson was qualified to serve on the Board.

Mr. Gill noted Mr. Wasson would be provided a copy of the Guide to the Sunshine Law, the Code of Ethics, as well as a Form 1 – Statement of Financial Interests. He discussed the Form 1 – Statement of Financial Interests and encouraged Mr. Wasson not to forget to file Form 1 or risk incurring fees for late filing.

Mr. Greg Urbancic discussed the Sunshine Law and Public Records Law explaining any subject related to the CDD could not be discussed outside of publicly advertised CDD Board Meetings and any communications received by Board Members regarding official CDD business should be forwarded to Mr. Ward and Mr. Gill to be included in the public record. He noted any questions regarding the Sunshine Law or Public Records could be directed to himself or Mr. Ward.

Mr. Ward asked Mr. Summers to send a resignation email to himself; a Form 1F would be forwarded to Mr. Summers which needed to be filed within 60 days of resignation. He stated another regular Form 1 would be sent to Mr. Summers next year which also would need to be filed; this would be Mr. Summers final required filing.

**FIFTH ORDER OF BUSINESS****Supervisor's Requests and Audience Comments**

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

**SIXTH ORDER OF BUSINESS****Adjournment**

Mr. Gill adjourned the meeting at approximately 9:45 a.m.

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

Community Development District

\_\_\_\_\_  
James P. Ward, Secretary

\_\_\_\_\_  
Charles Cook, Chairperson

## **RESOLUTION 2022-7**

### **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, 2022, AND ENDING SEPTEMBER 30, 2023.**

#### **RECITALS**

**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 August 4, 2022, 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 1<sup>st</sup> 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

## RESOLUTION 2022-7

### 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, 2022, AND ENDING SEPTEMBER 30, 2023.

budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures and/or revised projections.

- 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 August 4, 2022.

**SECTION 2. APPROPRIATIONS.** There is hereby appropriated out of the revenues of the Currents Community Development District, for the fiscal year beginning October 1, 2022, and ending September 30, 2023, the sum of **\$1,480,582.00** 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	\$ 171,690.00
Debt Service Fund - Series 2020 A1	\$ 702,417.00
Debt Service Fund - Series 2020 A2	\$ 606,475.00
<b>TOTAL</b>	<b>\$ 1,480,582.00</b>

**SECTION 3. 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 4. 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 5. 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.

**RESOLUTION 2022-7**

**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, 2022, AND ENDING SEPTEMBER 30, 2023.**

**PASSED AND ADOPTED** this 4th day of August 2022.

**ATTEST:**

**CURRENTS COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
James P. Ward, Secretary

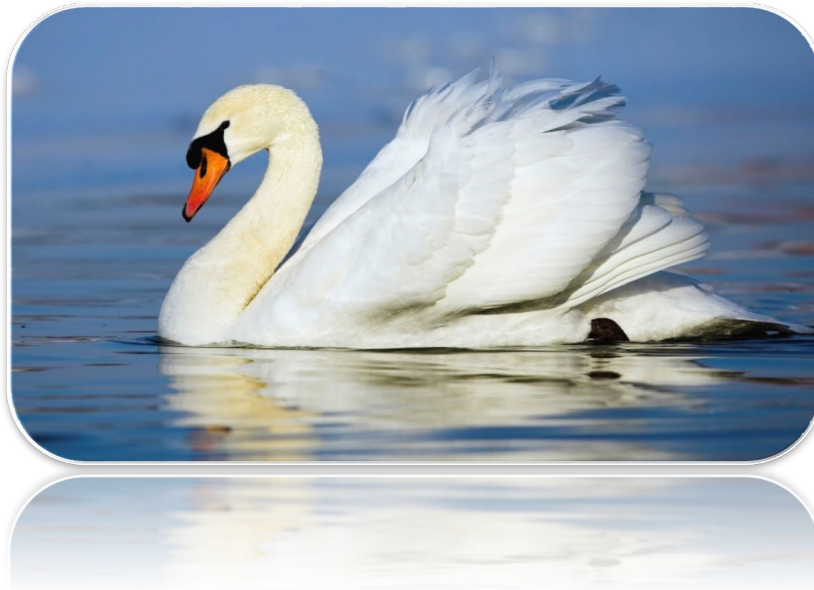
\_\_\_\_\_  
Charles Cook, Chairperson

**Exhibit A:**      Fiscal Year 2023 Proposed Budget

**Exhibit A**  
Fiscal Year 2023 Proposed Budget

# CURRENTS COMMUNITY DEVELOPMENT DISTRICT

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## PROPOSED BUDGET

FISCAL YEAR 2023

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### PREPARED BY:

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

T: 954-658-4900 E: [JimWard@JPWardAssociates.com](mailto: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
<b>Revenues and Other Sources</b>					
Carryforward	\$ -	\$ -	\$ -		\$ -
Interest Income - General Account	\$ -	\$ -	\$ -		\$ -
<b>Assessment Revenue</b>					
Assessments - On-Roll	\$ 26,534	\$ 32,950	\$ 35,000	\$ 48,791	\$ 685,920
Assessments - Off-Roll	\$ 134,679	\$ 33,670	\$ 134,679	\$ 122,899	\$ -
<b>Contributions - Private Sources</b>					
Taylor Morrison	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue &amp; Other Sources</b>	<b>\$ 161,213</b>	<b>\$ 66,619</b>	<b>\$ 169,679</b>	<b>\$ 171,690</b>	<b>\$ 685,920</b>
<b>Appropriations</b>					
<b>Legislative</b>					
Board of Supervisor's Fees	\$ -	\$ -	\$ -	\$ -	\$ -
Board of Supervisor's - FICA	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Executive</b>					
Professional - Management	\$ 40,000	\$ 13,333	\$ 40,000	\$ 41,000	\$ 40,000
<b>Financial and Administrative</b>					
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
<b>Other Contractual Services</b>					
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
<b>Travel and Per Diem</b>				\$ -	
<b>Communications and Freight Services</b>					
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -
Postage, Freight & Messenger	\$ 500	\$ 54	\$ 100	\$ 200	\$ 750
<b>Rentals and Leases</b>					
Miscellaneous Equipment	\$ -	\$ -		\$ -	\$ -
Computer Services (Web Site)	\$ 1,500	\$ -	\$ 1,500	\$ 1,500	\$ 1,500
<b>Insurance</b>	\$ 5,500	\$ 5,435	\$ 5,435	\$ 5,700	\$ 5,200
<b>Subscriptions and Memberships</b>	\$ 175	\$ 175	\$ 175	\$ 175	\$ 175
<b>Printing and Binding</b>	\$ 330	\$ 194	\$ 300	\$ 300	\$ 330
<b>Office Supplies</b>	\$ -	\$ -		\$ -	\$ -
<b>Legal Services</b>					
General Counsel	\$ 10,000	\$ 175	\$ 5,000	\$ 4,000	\$ 15,000
Series 2020A and B Bonds	\$ -	\$ 605	\$ 605	\$ -	
<b>Other General Government Services</b>					
Engineering Services	\$ 5,000	\$ -	\$ 1,000	\$ 1,000	\$ 7,500
Contingencies	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Stormwater Manatement Services</b>					
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	\$ -	\$ -	\$ -	\$ -	\$ -
Contintencies - OVERALL	\$ 9,500	\$ -	\$ -	\$ -	\$ 12,000
Landscaping					
Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves					
Operational Reserve (Future Years)	\$ -	\$ -	\$ -	\$ -	\$ -
Other Fees and Charges					
Discounts/Collection Fees	\$ 2,557	\$ -	\$ -	\$ 3,415	\$ 48,014
<b>Total Appropriations</b>	<b>\$ 171,212</b>	<b>\$ 39,090</b>	<b>\$ 137,031</b>	<b>\$ 171,690</b>	<b>\$ 685,920</b>
<b>Fund Balances:</b>					
	\$ -	\$ 27,530	\$ 32,648	\$ -	
<b>Fund Balance - Beginning</b>					
Restricted for Future Operations	\$ -	\$ -	\$ -	\$ -	
Unassigned	\$ 41,374	\$ 41,374	\$ 41,374	\$ 41,374	
<b>Total Fund Balance</b>		<b>\$ 68,903</b>	<b>\$ 74,021</b>	<b>\$ 41,374</b>	

Product Type	EAU Factor	Assessment Rate - PHASE I		FY 2022	FY 2023	TOTAL REVENUE
		Platted Units 7/1/2022				
Single Family 30' - 39'	0.65	82	\$	116.48	\$ 116.88	\$ 9,583.81
Single Family 50' - 59'	0.85	83	\$	152.32	\$ 152.84	\$ 12,685.51
Single Family 60' - 69'	1.00	81	\$	179.20	\$ 179.81	\$ 14,564.51
Single Family 70' - 79'	1.10	31	\$	197.12	\$ 197.79	\$ 6,131.48
Multi-Family	0.45	72	\$	80.64	\$ 80.91	\$ 5,825.80
<b>Totals:</b>		<b>349</b>				<b>\$ 48,791.10</b>



**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
<b>Revenue and Other Sources</b>										
<b>Carryforward</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	
<b>Interest</b>										
Interest - General Checking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	
<b>Special Assessment Revenue</b>										
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
<b>Developer Contribution</b>	\$ -	\$ 9,352	\$ 113,555	\$ 109,175	\$ -	\$ -	\$ -		\$ -	\$ -
<b>Intragovernmental Transfer In</b>	\$ -		\$ -		\$ -	\$ -	\$ -		\$ -	\$ -
<b>Total Revenue and Other Sources:</b>	<u>\$ -</u>	<u>\$ 9,352</u>	<u>\$ 113,555</u>	<u>\$ 109,175</u>	<u>\$ 168,555</u>	<u>\$ 80,456</u>	<u>\$ 168,555</u>	<u>\$ 168,655</u>	<u>\$ 38,358</u>	<u>\$ 168,655</u>
<b>Expenditures and Other Uses</b>										
<b>Legislative</b>										
Board of Supervisor's - Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	
Board of Supervisor's - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	
<b>Executive</b>										
Professional Management	\$ -	\$ 2,111	\$ 40,000	\$ 42,000	\$ 40,000	\$ 26,667	\$ 40,000	\$ 40,000	\$ 10,000	\$ 40,000
<b>Financial and Administrative</b>										
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
<b>Other Contractual Services</b>										
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
<b>Communications &amp; Freight Services</b>										
Postage, Freight & Messenger	\$ -	\$ 31	\$ 750	\$ 253	\$ 750	\$ 213	\$ 450	\$ 500	\$ 54	\$ 500
<b>Computer Services - Website Development</b>	\$ -	\$ -	\$ 1,500	\$ 1,270	\$ 1,500	\$ -	\$ 500	\$ 1,500	\$ -	\$ 1,500
<b>Insurance</b>	\$ -	\$ -	\$ 5,200	\$ 5,000	\$ 5,200	\$ 5,251	\$ 5,251	\$ 5,500	\$ 5,435	\$ 5,435
<b>Printing &amp; Binding</b>	\$ -	\$ 949	\$ 330	\$ 1,383	\$ 330	\$ 901	\$ 1,400	\$ 330	\$ 194	\$ 330
<b>Subscription &amp; Memberships</b>	\$ -	\$ -	\$ 175	\$ 175	\$ 175	\$ 175	\$ 175	\$ 175	\$ 175	\$ 175
<b>Legal Services</b>										
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	\$ -	\$ -	\$ -
<b>Other General Government Services</b>										
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	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -
<b>Stormwater Management Services</b>												
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
<b>Landscaping</b>												
Repairs & Maintenance	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	
<b>Reserves</b>												
Operational Reserve (Future Years)	\$ -			\$ -			\$ -	\$ -			\$ -	
<b>Other Fees and Charges</b>												
Discounts/Collection Fees	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Sub-Total:</b>	\$ -	\$ 9,352		\$ 113,555	\$ 93,430		\$ 168,555	\$ 76,491	\$ 134,392	\$ 168,655	\$ 32,496	\$ 168,590
<b>Total Expenditures and Other Uses:</b>	\$ -	\$ 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
<b>Revenues and Other Sources</b>				
<b>Carryforward (Capitalized Interest to 11/01/2021)</b>	\$ 221,500	\$ -	\$ -	\$ -
<b>Interest Income</b>				
Revenue Account	\$ -	\$ 0	\$ 0	\$ -
Reserve Account	\$ -	\$ 8	\$ 16	\$ -
Interest Account	\$ -	\$ 8	\$ 16	\$ -
Prepayment Account	\$ -	\$ 5	\$ 10	\$ -
Capitalized Interest Account	\$ -	\$ 2	\$ 2	
<b>Special Assessment Revenue</b>				
Special Assessment - On-Roll	\$ 701,123	\$ 635,399	\$ 701,123	\$ 701,123
Special Assessment - Off-Roll	\$ -	\$ -	\$ -	
Special Assessment - Prepayment	\$ -	\$ -	\$ -	
<b>Debt Proceeds</b>				
Series 2019 Issuance Proceeds	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue &amp; Other Sources</b>	<b>\$ 922,623</b>	<b>\$ 635,423</b>	<b>\$ 701,167</b>	<b>\$ 701,123</b>
<b>Expenditures and Other Uses</b>				
<b>Debt Service</b>				
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
<b>Other Fees and Charges</b>	\$ -			
Fees/Discounts for Early Payment	\$ 45,867	\$ 10,519	\$ 45,867	\$ 45,867
<b>Total Expenditures and Other Uses</b>	<b>\$ 703,867</b>	<b>\$ 232,019</b>	<b>\$ 703,867</b>	<b>\$ 702,417</b>
<b>Net Increase/(Decrease) in Fund Balance</b>	\$ -	\$ 403,403	\$ (2,700)	\$ (1,294)
<b>Fund Balance - Beginning</b>	\$ 851,862	\$ 851,862	\$ 851,862	\$ 849,162
<b>Fund Balance - Ending</b>	<b>\$ -</b>	<b>\$ 1,255,265</b>	<b>\$ 849,162</b>	<b>\$ 847,869</b>

**Restricted Fund Balance:**

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

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
<b>Total:</b>	<b>509</b>		

**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
<b>Revenues and Other Sources</b>				
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	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue &amp; Other Sources</b>	<b>\$ 650,675</b>	<b>\$ 866,974</b>	<b>\$ 1,164,413</b>	<b>\$ 606,475</b>
<b>Expenditures and Other Uses</b>				
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	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures and Other Uses</b>	<b>\$ 650,675</b>	<b>\$ 560,025</b>	<b>\$ 1,163,263</b>	<b>\$ 606,475</b>
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ -</b>	<b>\$ 306,949</b>	<b>\$ 1,151</b>	<b>\$ -</b>
<b>Fund Balance - Beginning</b>	<b>\$ 650,676</b>	<b>\$ 650,676</b>	<b>\$ 650,676</b>	<b>\$ 651,827</b>
<b>Fund Balance - Ending</b>	<b>\$ -</b>	<b>\$ 957,625</b>	<b>\$ 651,827</b>	<b>\$ 651,827</b>

**Restricted Fund Balance:**

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

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
<b>Total:</b>	<b>1,250</b>		

**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	

## **RESOLUTION 2022-8**

**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.**

### **RECITALS**

**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 2023 (“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 2023; 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 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 2022-8

### **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, 2022.

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

## RESOLUTION 2022-8

### **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.**

foreclosure action, or, at the District's sole discretion, collected pursuant to the Uniform Method on a 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 Supervisors 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.

**RESOLUTION 2022-8**

**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.**

**PASSED AND ADOPTED** this 4<sup>th</sup> day of August 2022.

**ATTEST:**

**CURRENTS COMMUNITY DEVELOPMENT DISTRICT**

\_\_\_\_\_  
James P. Ward, Secretary

\_\_\_\_\_  
Charles Cook, Chairperson

**Exhibit A:** Fiscal Year 2023 Proposed Budget

**Exhibit B:** General Fund

# CURRENTS COMMUNITY DEVELOPMENT DISTRICT

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## PROPOSED BUDGET

FISCAL YEAR 2023

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### PREPARED BY:

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

T: 954-658-4900 E: [JimWard@JPWardAssociates.com](mailto: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
<b>Revenues and Other Sources</b>					
Carryforward	\$ -	\$ -	\$ -		\$ -
Interest Income - General Account	\$ -	\$ -	\$ -		\$ -
<b>Assessment Revenue</b>					
Assessments - On-Roll	\$ 26,534	\$ 32,950	\$ 35,000	\$ 48,791	\$ 685,920
Assessments - Off-Roll	\$ 134,679	\$ 33,670	\$ 134,679	\$ 122,899	\$ -
<b>Contributions - Private Sources</b>					
Taylor Morrison	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue &amp; Other Sources</b>	<b>\$ 161,213</b>	<b>\$ 66,619</b>	<b>\$ 169,679</b>	<b>\$ 171,690</b>	<b>\$ 685,920</b>
<b>Appropriations</b>					
<b>Legislative</b>					
Board of Supervisor's Fees	\$ -	\$ -	\$ -	\$ -	\$ -
Board of Supervisor's - FICA	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Executive</b>					
Professional - Management	\$ 40,000	\$ 13,333	\$ 40,000	\$ 41,000	\$ 40,000
<b>Financial and Administrative</b>					
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
<b>Other Contractual Services</b>					
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
<b>Travel and Per Diem</b>				\$ -	
<b>Communications and Freight Services</b>					
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -
Postage, Freight & Messenger	\$ 500	\$ 54	\$ 100	\$ 200	\$ 750
<b>Rentals and Leases</b>					
Miscellaneous Equipment	\$ -	\$ -		\$ -	\$ -
Computer Services (Web Site)	\$ 1,500	\$ -	\$ 1,500	\$ 1,500	\$ 1,500
<b>Insurance</b>	\$ 5,500	\$ 5,435	\$ 5,435	\$ 5,700	\$ 5,200
<b>Subscriptions and Memberships</b>	\$ 175	\$ 175	\$ 175	\$ 175	\$ 175
<b>Printing and Binding</b>	\$ 330	\$ 194	\$ 300	\$ 300	\$ 330
<b>Office Supplies</b>	\$ -	\$ -		\$ -	\$ -
<b>Legal Services</b>					
General Counsel	\$ 10,000	\$ 175	\$ 5,000	\$ 4,000	\$ 15,000
Series 2020A and B Bonds	\$ -	\$ 605	\$ 605	\$ -	
<b>Other General Government Services</b>					
Engineering Services	\$ 5,000	\$ -	\$ 1,000	\$ 1,000	\$ 7,500
Contingencies	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Stormwater Manatement Services</b>					
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	\$ -	\$ -	\$ -	\$ -	\$ -
Contintencies - OVERALL	\$ 9,500	\$ -	\$ -	\$ -	\$ 12,000
Landscaping					
Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Reserves</b>					
Operational Reserve (Future Years)	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Other Fees and Charges</b>					
Discounts/Collection Fees	\$ 2,557	\$ -	\$ -	\$ 3,415	\$ 48,014
<b>Total Appropriations</b>	<b>\$ 171,212</b>	<b>\$ 39,090</b>	<b>\$ 137,031</b>	<b>\$ 171,690</b>	<b>\$ 685,920</b>
<b>Fund Balances:</b>					
	\$ -	\$ 27,530	\$ 32,648	\$ -	
<b>Fund Balance - Beginning</b>					
Restricted for Future Operations	\$ -	\$ -	\$ -	\$ -	
Unassigned	\$ 41,374	\$ 41,374	\$ 41,374	\$ 41,374	
<b>Total Fund Balance</b>		<b>\$ 68,903</b>	<b>\$ 74,021</b>	<b>\$ 41,374</b>	

Product Type	EAU Factor	Assessment Rate - PHASE I		FY 2022	FY 2023	TOTAL REVENUE
		Platted Units 7/1/2022				
Single Family 30' - 39'	0.65	82	\$	116.48	\$ 116.88	\$ 9,583.81
Single Family 50' - 59'	0.85	83	\$	152.32	\$ 152.84	\$ 12,685.51
Single Family 60' - 69'	1.00	81	\$	179.20	\$ 179.81	\$ 14,564.51
Single Family 70' - 79'	1.10	31	\$	197.12	\$ 197.79	\$ 6,131.48
Multi-Family	0.45	72	\$	80.64	\$ 80.91	\$ 5,825.80
<b>Totals:</b>		<b>349</b>				<b>\$ 48,791.10</b>

**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
<b>Revenue and Other Sources</b>										
<b>Carryforward</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	
<b>Interest</b>										
Interest - General Checking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	
<b>Special Assessment Revenue</b>										
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
<b>Developer Contribution</b>	\$ -	\$ 9,352	\$ 113,555	\$ 109,175	\$ -	\$ -	\$ -		\$ -	\$ -
<b>Intragovernmental Transfer In</b>	\$ -		\$ -		\$ -	\$ -	\$ -		\$ -	\$ -
<b>Total Revenue and Other Sources:</b>	<u>\$ -</u>	<u>\$ 9,352</u>	<u>\$ 113,555</u>	<u>\$ 109,175</u>	<u>\$ 168,555</u>	<u>\$ 80,456</u>	<u>\$ 168,555</u>	<u>\$ 168,655</u>	<u>\$ 38,358</u>	<u>\$ 168,655</u>
<b>Expenditures and Other Uses</b>										
<b>Legislative</b>										
Board of Supervisor's - Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	
Board of Supervisor's - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	
<b>Executive</b>										
Professional Management	\$ -	\$ 2,111	\$ 40,000	\$ 42,000	\$ 40,000	\$ 26,667	\$ 40,000	\$ 40,000	\$ 10,000	\$ 40,000
<b>Financial and Administrative</b>										
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
<b>Other Contractual Services</b>										
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
<b>Communications &amp; Freight Services</b>										
Postage, Freight & Messenger	\$ -	\$ 31	\$ 750	\$ 253	\$ 750	\$ 213	\$ 450	\$ 500	\$ 54	\$ 500
<b>Computer Services - Website Development</b>	\$ -	\$ -	\$ 1,500	\$ 1,270	\$ 1,500	\$ -	\$ 500	\$ 1,500	\$ -	\$ 1,500
<b>Insurance</b>	\$ -	\$ -	\$ 5,200	\$ 5,000	\$ 5,200	\$ 5,251	\$ 5,251	\$ 5,500	\$ 5,435	\$ 5,435
<b>Printing &amp; Binding</b>	\$ -	\$ 949	\$ 330	\$ 1,383	\$ 330	\$ 901	\$ 1,400	\$ 330	\$ 194	\$ 330
<b>Subscription &amp; Memberships</b>	\$ -	\$ -	\$ 175	\$ 175	\$ 175	\$ 175	\$ 175	\$ 175	\$ 175	\$ 175
<b>Legal Services</b>										
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	\$ -	\$ -	\$ -
<b>Other General Government Services</b>										
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	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -
<b>Stormwater Management Services</b>												
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
<b>Landscaping</b>												
Repairs & Maintenance	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	
<b>Reserves</b>												
Operational Reserve (Future Years)	\$ -			\$ -			\$ -	\$ -			\$ -	
<b>Other Fees and Charges</b>												
Discounts/Collection Fees	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Sub-Total:</b>	\$ -	\$ 9,352		\$ 113,555	\$ 93,430		\$ 168,555	\$ 76,491	\$ 134,392	\$ 168,655	\$ 32,496	\$ 168,590
<b>Total Expenditures and Other Uses:</b>	\$ -	\$ 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
<b>Revenues and Other Sources</b>				
<b>Carryforward (Capitalized Interest to 11/01/2021)</b>	\$ 221,500	\$ -	\$ -	\$ -
<b>Interest Income</b>				
Revenue Account	\$ -	\$ 0	\$ 0	\$ -
Reserve Account	\$ -	\$ 8	\$ 16	\$ -
Interest Account	\$ -	\$ 8	\$ 16	\$ -
Prepayment Account	\$ -	\$ 5	\$ 10	\$ -
Capitalized Interest Account	\$ -	\$ 2	\$ 2	
<b>Special Assessment Revenue</b>				
Special Assessment - On-Roll	\$ 701,123	\$ 635,399	\$ 701,123	\$ 701,123
Special Assessment - Off-Roll	\$ -	\$ -	\$ -	
Special Assessment - Prepayment	\$ -	\$ -	\$ -	
<b>Debt Proceeds</b>				
Series 2019 Issuance Proceeds	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue &amp; Other Sources</b>	<b>\$ 922,623</b>	<b>\$ 635,423</b>	<b>\$ 701,167</b>	<b>\$ 701,123</b>
<b>Expenditures and Other Uses</b>				
<b>Debt Service</b>				
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
<b>Other Fees and Charges</b>	\$ -			
Fees/Discounts for Early Payment	\$ 45,867	\$ 10,519	\$ 45,867	\$ 45,867
<b>Total Expenditures and Other Uses</b>	<b>\$ 703,867</b>	<b>\$ 232,019</b>	<b>\$ 703,867</b>	<b>\$ 702,417</b>
<b>Net Increase/(Decrease) in Fund Balance</b>	\$ -	\$ 403,403	\$ (2,700)	\$ (1,294)
<b>Fund Balance - Beginning</b>	\$ 851,862	\$ 851,862	\$ 851,862	\$ 849,162
<b>Fund Balance - Ending</b>	<b>\$ -</b>	<b>\$ 1,255,265</b>	<b>\$ 849,162</b>	<b>\$ 847,869</b>

**Restricted Fund Balance:**

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

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
<b>Total:</b>	<b>509</b>		

**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
<b>Revenues and Other Sources</b>				
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	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue &amp; Other Sources</b>	<b>\$ 650,675</b>	<b>\$ 866,974</b>	<b>\$ 1,164,413</b>	<b>\$ 606,475</b>
<b>Expenditures and Other Uses</b>				
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	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures and Other Uses</b>	<b>\$ 650,675</b>	<b>\$ 560,025</b>	<b>\$ 1,163,263</b>	<b>\$ 606,475</b>
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ -</b>	<b>\$ 306,949</b>	<b>\$ 1,151</b>	<b>\$ -</b>
<b>Fund Balance - Beginning</b>	<b>\$ 650,676</b>	<b>\$ 650,676</b>	<b>\$ 650,676</b>	<b>\$ 651,827</b>
<b>Fund Balance - Ending</b>	<b>\$ -</b>	<b>\$ 957,625</b>	<b>\$ 651,827</b>	<b>\$ 651,827</b>

**Restricted Fund Balance:**

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

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
<b>Total:</b>	<b>1,250</b>		

**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	

EXHIBIT B

# CURRENTS COMMUNITY DEVELOPMENT DISTRICT

Special Assessment Methodology  
Fiscal Year 2023 – General Fund

Prepared by:

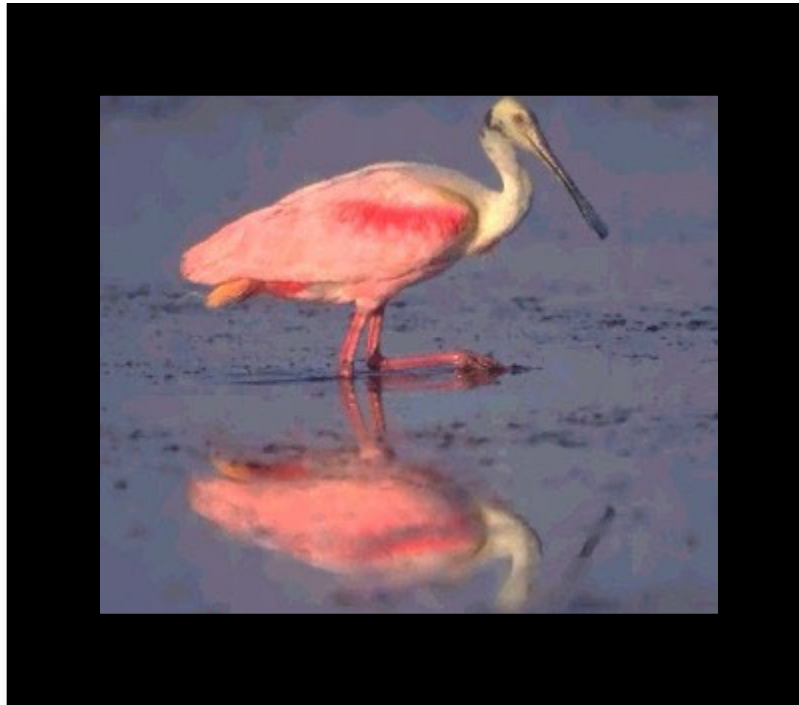
6/4/2022

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## **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 2023, which begins on October 1, 2022 and ends on September 30, 2023.

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 Currents. 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 2023 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 June 2022 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 2023**

**Table 1**

Folio	Type	Units	Owner	Legal Description	O&M
26152000709	PH 1 - MULTI-FAMILY	1	PAIST, JAY C & KATHRYN A	COACH HOMES ON ZENO AT ESPLANADE BY THE ISLANDS A CONDOMINIUM PHASE 5-103	\$ 80.91
23896804507	P 1 - TWIN VILLA	1	WEED TN CMNTY PROP TRUST	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 54	\$ 116.88
23896805506	P 1 - 76	1	BARRETT, TORREY	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 104	\$ 197.79
23896804361	P 1 - TWIN VILLA	1	PUENTE, MANUEL	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 47	\$ 116.88
23896804345	P 1 - TWIN VILLA	1	GUENTHER, DONALD W & VALENTINA	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 46	\$ 116.88
23896804303	P 1 - TWIN VILLA	1	HULME LIVING TRUST	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 44	\$ 116.88
23896804387	P 1 - TWIN VILLA	1	MARTORANO, MATTHEW S & LINDA K	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 48	\$ 116.88
23896804280	P 1 - TWIN VILLA	1	ANDREASSEN, NANCY	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 43	\$ 116.88
23896804400	P 1 - TWIN VILLA	1	KEARNS, ROBERT S & PATRICIA	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 49	\$ 116.88
23896804248	P 1 - TWIN VILLA	1	LANCE, DAWN	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 41	\$ 116.88
23896804222	P 1 - TWIN VILLA	1	MUSGRAVE, LYNN MAUREEN	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 40	\$ 116.88
23896804468	P 1 - TWIN VILLA	1	AMADORI, DAVID J & BARBARA A	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 52	\$ 116.88
23896804484	P 1 - TWIN VILLA	1	RUSSO, JOSEPH D & JOHANNA M	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 53	\$ 116.88
23896804086	P 1 - TWIN VILLA	1	SUSSMAN, HOWARD M & KAREN S	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 33	\$ 116.88
23896804620	P 1 - TWIN VILLA	1	TWITTY, ALLAN J & DOMINICA R	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 60	\$ 116.88
23896804060	P 1 - TWIN VILLA	1	GESUALDI, EZEQUIEL & LAURIE	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 32	\$ 116.88
23896804044	P 1 - TWIN VILLA	1	CARPENTIER, ROBERT B & JENNY S	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 31	\$ 116.88
23896804028	P 1 - TWIN VILLA	1	VENDITUOLI, MICHAEL T & DINA M	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 30	\$ 116.88
23896804701	P 1 - TWIN VILLA	1	SINGH, SATENDRA P & TANU	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 64	\$ 116.88
23896804882	P 1 - 52	1	ANTONIO, BENJAMIN & SUSAN	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 73	\$ 152.84
23896804905	P 1 - 52	1	CAPALDO, SALVATORE & PAULA	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 74	\$ 152.84
23896803980	P 1 - TWIN VILLA	1	GONCALVES, DARLENE GRACE	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 28	\$ 116.88
23896803964	P 1 - TWIN VILLA	1	WORTHINGTON, MARGARET DARLENE	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 27	\$ 116.88
23896804769	P 1 - TWIN VILLA	1	NEMES, DANIEL J-& ANNE M	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 67	\$ 116.88
23896804785	P 1 - TWIN VILLA	1	KORHAN, JEFFREY J & LESLIE N	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 68	\$ 116.88
23896804963	P 1 - 52	1	GLICKMAN, STEPHEN & ERIN K	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 77	\$ 152.84
23896803948	P 1 - TWIN VILLA	1	PYNE GUTMANN, MILDRED	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 26	\$ 116.88
23896804989	P 1 - 52	1	KONOPKA, MICHAEL	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 78	\$ 152.84
23896805001	P 1 - 52	1	MATTEO, THOMAS & JULIE	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 79	\$ 152.84
23896805027	P 1 - 52	1	COX, GRANT LEE & JENNIFER LYN	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 80	\$ 152.84
26152000521	PH 1 - MULTI-FAMILY	1	BRUNO PONTECORVO REV TRUST	COACH HOMES ON ZENO AT ESPLANADE BY THE ISLANDS A CONDOMINIUM PHASE 4-102	\$ 80.91
26152000547	PH 1 - MULTI-FAMILY	1	WALLACE, MARC A & HILDA DENISE	COACH HOMES ON ZENO AT ESPLANADE BY THE ISLANDS A CONDOMINIUM PHASE 4-103	\$ 80.91
26152000602	PH 1 - MULTI-FAMILY	1	GRACI, JOSEPH & PAULETTE	COACH HOMES ON ZENO AT ESPLANADE BY THE ISLANDS A CONDOMINIUM PHASE 4-202	\$ 80.91
26152000644	PH 1 - MULTI-FAMILY	1	CONWAY III, JOHN H & LYNNE M	COACH HOMES ON ZENO AT ESPLANADE BY THE ISLANDS A CONDOMINIUM PHASE 4-204	\$ 80.91

26152000505	PH 1 - MULTI-FAMILY	1	KOESTERS, DALE J & DEBORAH Y	COACH HOMES ON ZENO AT ESPLANADE BY THE ISLANDS A CONDOMINIUM PHASE 4-101	\$	80.91
26152000725	PH 1 - MULTI-FAMILY	1	CORR, SHARON A	COACH HOMES ON ZENO AT ESPLANADE BY THE ISLANDS A CONDOMINIUM PHASE 5-104	\$	80.91
26152000741	PH 1 - MULTI-FAMILY	1	BARTON, EUGENE J	COACH HOMES ON ZENO AT ESPLANADE BY THE ISLANDS A CONDOMINIUM PHASE 5-201	\$	80.91
26152000660	PH 1 - MULTI-FAMILY	1	RIVIERE, GEORGE W & SUSAN M	COACH HOMES ON ZENO AT ESPLANADE BY THE ISLANDS A CONDOMINIUM PHASE 5-101	\$	80.91
26152000880	PH 1 - MULTI-FAMILY	1	PINNEY, RICHARD L & NANCY A	COACH HOMES ON ZENO AT ESPLANADE BY THE ISLANDS A CONDOMINIUM PHASE 6-104	\$	80.91
26152000848	PH 1 - MULTI-FAMILY	1	NAGEL, WILMER DALE & GAIL M	COACH HOMES ON ZENO AT ESPLANADE BY THE ISLANDS A CONDOMINIUM PHASE 6-102	\$	80.91
26152000864	PH 1 - MULTI-FAMILY	1	LANGFORD FAMILY LIVING TRUST	COACH HOMES ON ZENO AT ESPLANADE BY THE ISLANDS A CONDOMINIUM PHASE 6-103	\$	80.91
26152000903	PH 1 - MULTI-FAMILY	1	SUSAN CAMMARANO LIV TRUST	COACH HOMES ON ZENO AT ESPLANADE BY THE ISLANDS A CONDOMINIUM PHASE 6-201	\$	80.91
26152000945	PH 1 - MULTI-FAMILY	1	ROSE, TERI L & GRANT E	COACH HOMES ON ZENO AT ESPLANADE BY THE ISLANDS A CONDOMINIUM PHASE 6-203	\$	80.91
26152000961	PH 1 - MULTI-FAMILY	1	TSE, JACKSON & SU YEN	COACH HOMES ON ZENO AT ESPLANADE BY THE ISLANDS A CONDOMINIUM PHASE 6-204	\$	80.91
23896803663	P 1 - 52	1	GILGORE, GARY S & BETH E	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 12	\$	152.84
23896805069	P 1 - 52	1	TUMBULL, WILLIAM J & LISA	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 82	\$	152.84
23896803647	P 1 - 52	1	KANAREFF, KEWIN & RITA	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 11	\$	152.84
23896805085	P 1 - 52	1	BLACK DOG REVOCABLE TRUST	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 83	\$	152.84
26152000026	PH 1 - MULTI-FAMILY	1	MOSKOWITZ, MICHAEL G & MARY A	COACH HOMES ON ZENO AT ESPLANADE BY THE ISLANDS A CONDOMINIUM PHASE 1-101	\$	80.91
26152000107	PH 1 - MULTI-FAMILY	1	AKKA ZENO LLC	COACH HOMES ON ZENO AT ESPLANADE BY THE ISLANDS A CONDOMINIUM PHASE 1-201	\$	80.91
26152000123	PH 1 - MULTI-FAMILY	1	DAY, KATRINA LYNN	COACH HOMES ON ZENO AT ESPLANADE BY THE ISLANDS A CONDOMINIUM PHASE 1-202	\$	80.91
26152000165	PH 1 - MULTI-FAMILY	1	3831 SANDBAR LLC	COACH HOMES ON ZENO AT ESPLANADE BY THE ISLANDS A CONDOMINIUM PHASE 1-204	\$	80.91
23896803621	P 1 - 52	1	WHEATON, MARY LYNN	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 10	\$	152.84
23896805108	P 1 - 52	1	DEMER, DAVID A & CHRISTINE A	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 84	\$	152.84
23896805124	P 1 - 52	1	LAUBACH, BRADLEY J & KATHRYN J	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 85	\$	152.84
23896805140	P 1 - 52	1	WEINSTEIN, ERIC & DEIRDRE	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 86	\$	152.84
23896805166	P 1 - 52	1	G & M KEEN LIVING TRUST	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 87	\$	152.84
23896803566	P 1 - 62	1	PAPE, STACEY	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 7	\$	179.81
23896805865	P 1 - 62	1	REIMAN, ROBERT K & SHARON L	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 122	\$	179.81
23896805849	P 1 - 62	1	FEIT JR, ROBERT S & MARY A	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 121	\$	179.81
23896805904	P 1 - 62	1	COLI, ROBERT A & LYNN M	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 124	\$	179.81
23896805807	P 1 - 62	1	HANNAY JR, EUGENE B & LORI	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 119	\$	179.81
23896805784	P 1 - 62	1	SHULER, JOHN R & VIVIAN C	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 118	\$	179.81
23896805768	P 1 - 62	1	BURKE, JOHN J & DENISE A	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 117	\$	179.81
23896805263	P 1 - 52	1	SEGUIN, SHERYL KAY	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 92	\$	152.84
23896805726	P 1 - 62	1	MEGLIO FAMILY TRUST	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 115	\$	179.81
23896806000	P 1 - 62	1	MOWERY, JEFFREY & MARY	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 129	\$	179.81
23896805289	P 1 - 52	1	CRENSHAW, TAMERA	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 93	\$	152.84
23896805700	P 1 - 62	1	MCEVILY, JEROME & SUSAN ANNE	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 114	\$	179.81
23896805302	P 1 - 52	1	JONES, LURA L	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 94	\$	152.84
23896806068	P 1 - 62	1	REHM HOBART REV TRUST	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 132	\$	179.81

23896805645	P 1 - 62	1	CLARK, MONICA T & DEVIN R	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 111	\$	179.81
23896806084	P 1 - 62	1	IORIO, MARK F & MARY HELEN A	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 133	\$	179.81
23896805328	P 1 - 52	1	MILLER FAMILY TRUST	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 95	\$	152.84
23896806107	P 1 - 62	1	AGOS, JOHN & PATRICIA	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 134	\$	179.81
23896805344	P 1 - 52	1	K1K2 REVOCABLE TRUST	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 96	\$	152.84
23896805603	P 1 - 62	1	ABBATIELLO, THOMAS & BARBARA	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 109	\$	179.81
23896806149	P 1 - 62	1	GITLIN, MICHAEL & MARY JANET	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 136	\$	179.81
23896805386	P 1 - 52	1	BENKOVIC, JAMES	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 98	\$	152.84
23896805564	P 1 - 62	1	BLOCK, RICHARD A & HEATHER S	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 107	\$	179.81
23896806165	P 1 - 62	1	DEWAN FAMILY TRUST	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 137	\$	179.81
23896805409	P 1 - 52	1	AUTEY, DANIEL G & LISA A	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 99	\$	152.84
23896805441	P 1 - 76	1	IANNUCI, DONNA & NICHOLAS	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 101	\$	197.79
23896805522	P 1 - 76	1	GONCALVES, CANDIDO & LAURINDA	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 105	\$	197.79
23896806644	P 1 - 76	1	TONI L ZINGALES TRUST	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 161	\$	197.79
23896806220	P 1 - 76	1	KRUSE, TORSTEN	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 140	\$	197.79
23896806327	P 1 - 76	1	LOFTY, JACOB H & MARIA F	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 145	\$	197.79
23896806343	P 1 - 76	1	MORIN, MARYANN G & MARCO A	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 146	\$	197.79
23896806408	P 1 - 76	1	PATEL, PIUSHBHAI J & KIRTI P	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 149	\$	197.79
23896806466	P 1 - 76	1	ANASENES, ANTHONY L & BARBARA	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 152	\$	197.79
26152000084	PH 1 - MULTI-FAMILY	1	SUNNY NAPLES NOMINEE TRUST	COACH HOMES ON ZENO AT ESPLANADE BY THE ISLANDS A CONDOMINIUM PHASE 1-104	\$	80.91
23896805661	P 1 - 62	1	DIGRAZIO, KEITH & CHRISTINE	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 112	\$	179.81
23896804264	P 1 - TWIN VILLA	1	1439 VINTAGE LN LLC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 42	\$	116.88
23896803443	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 1	\$	179.81
23896803469	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 2	\$	179.81
23896803485	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 3	\$	179.81
23896803540	P 1 - 52	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 6	\$	152.84
23896803702	P 1 - 52	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 14	\$	152.84
23896803728	P 1 - 52	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 15	\$	152.84
23896803744	P 1 - 52	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 16	\$	152.84
23896803760	P 1 - 52	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 17	\$	152.84
23896803786	P 1 - 52	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 18	\$	152.84
23896803809	P 1 - 52	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 19	\$	152.84
23896803825	P 1 - 52	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 20	\$	152.84
23896803841	P 1 - 52	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 21	\$	152.84
23896803867	P 1 - 52	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 22	\$	152.84
23896803883	P 1 - 52	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 23	\$	152.84
23896803906	P 1 - 52	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 24	\$	152.84

23896803922	P 1 - 52	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 25	\$	152.84
23896804109	P 1 - TWIN VILLA	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 34	\$	116.88
23896804125	P 1 - TWIN VILLA	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 35	\$	116.88
23896804141	P 1 - TWIN VILLA	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 36	\$	116.88
23896804167	P 1 - TWIN VILLA	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 37	\$	116.88
23896805221	P 1 - 52	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 90	\$	152.84
23896805467	P 1 - 76	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 102	\$	197.79
23896805483	P 1 - 76	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 103	\$	197.79
23896805548	P 1 - 76	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 106	\$	197.79
23896805823	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 120	\$	179.81
23896805881	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 123	\$	179.81
23896805920	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 125	\$	179.81
23896805946	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 126	\$	179.81
23896805988	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 128	\$	179.81
23896806026	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 130	\$	179.81
23896806042	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 131	\$	179.81
23896806628	P 1 - 76	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 160	\$	197.79
23896806660	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 162	\$	179.81
23896806686	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 163	\$	179.81
23896806709	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 164	\$	179.81
23896806725	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 165	\$	179.81
23896806741	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 166	\$	179.81
23896806767	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 167	\$	179.81
23896806783	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 168	\$	179.81
23896806806	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 169	\$	179.81
23896806822	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 170	\$	179.81
23896806848	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 171	\$	179.81
23896806864	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 172	\$	179.81
23896806880	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 173	\$	179.81
23896806903	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 174	\$	179.81
23896806929	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 175	\$	179.81
23896806945	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 176	\$	179.81
23896806961	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 177	\$	179.81
23896806987	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 178	\$	179.81
23896807009	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 179	\$	179.81
23896807025	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 180	\$	179.81
23896807041	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 181	\$	179.81

23896807067	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 182	\$	179.81
23896807083	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 183	\$	179.81
23896807106	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 184	\$	179.81
23896807122	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 185	\$	179.81
23896807148	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 186	\$	179.81
23896807164	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 187	\$	179.81
23896807180	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 188	\$	179.81
23896807203	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 189	\$	179.81
23896807229	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 190	\$	179.81
23896807245	P 1 - 62	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 191	\$	179.81
23896806181	P 1 - 76	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 138	\$	197.79
23896806204	P 1 - 76	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 139	\$	197.79
23896806246	P 1 - 76	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 141	\$	197.79
23896806262	P 1 - 76	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 142	\$	197.79
23896806288	P 1 - 76	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 143	\$	197.79
23896806301	P 1 - 76	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 144	\$	197.79
23896806369	P 1 - 76	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 147	\$	197.79
23896806385	P 1 - 76	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 148	\$	197.79
23896806482	P 1 - 76	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 153	\$	197.79
23896806521	P 1 - 76	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 155	\$	197.79
23896806547	P 1 - 76	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 156	\$	197.79
23896806563	P 1 - 76	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 157	\$	197.79
23896806589	P 1 - 76	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 158	\$	197.79
23896806602	P 1 - 76	1	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 159	\$	197.79
23896804581	P 1 - TWIN VILLA	1	POLIZZI, ANTHONY & SARINA	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 58	\$	116.88
26152000563	PH 1 - MULTI-FAMILY	1	RENDICION LLC	COACH HOMES ON ZENO AT ESPLANADE BY THE ISLANDS A CONDOMINIUM PHASE 4-104	\$	80.91
26152000628	PH 1 - MULTI-FAMILY	1	ZENO WAY LLC	COACH HOMES ON ZENO AT ESPLANADE BY THE ISLANDS A CONDOMINIUM PHASE 4-203	\$	80.91
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	\$	80.91
26152000806	PH 1 - MULTI-FAMILY	1	MAIDA, ERIC F & LAURA F	COACH HOMES ON ZENO AT ESPLANADE BY THE ISLANDS A CONDOMINIUM PHASE 5-204	\$	80.91
23896804426	P 1 - TWIN VILLA	1	SHIVELY, STACIE B & RANDALL K	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 50	\$	116.88
23896803508	P 1 - 62	1	BARBER, KEVIN	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 4	\$	179.81
23896803582	P 1 - 62	1	BARBER, KEVIN	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 8	\$	179.81
23896802062	PH 1 - MULTI-FAMILY	32	TAYLOR MORRISON OF FLORIDA INC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 TRACT C2, LESS THAT PORTION NKA COACH HOMES ON ZENO AT ESPLANADE BY THE ISLANDS CONDO AS DESC	\$	2,589.25
31346010804	P 1 - 52	1	TAYLOR MORRISON OF FLA INC	ESPLANADE BY THE ISLANDS PH2 LOT 192	\$	152.84
31346010820	P 1 - 52	1	TAYLOR MORRISON OF FLA INC	ESPLANADE BY THE ISLANDS PH2 LOT 193	\$	152.84
31346010846	P 1 - 52	1	TAYLOR MORRISON OF FLA INC	ESPLANADE BY THE ISLANDS PH2 LOT 194	\$	152.84
31346010862	P 1 - 52	1	TAYLOR MORRISON OF FLA INC	ESPLANADE BY THE ISLANDS PH2 LOT 195	\$	152.84
31346010888	P 1 - 52	1	TAYLOR MORRISON OF FLA INC	ESPLANADE BY THE ISLANDS PH2 LOT 196	\$	152.84
31346010901	P 1 - 52	1	TAYLOR MORRISON OF FLA INC	ESPLANADE BY THE ISLANDS PH2 LOT 197	\$	152.84



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31346012420	P 1 - 62	1	TAYLOR MORRISON OF FLA INC	ESPLANADE BY THE ISLANDS PH2 LOT 273	\$	179.81
31346012446	P 1 - 62	1	TAYLOR MORRISON OF FLA INC	ESPLANADE BY THE ISLANDS PH2 LOT 274	\$	179.81
31346012462	P 1 - 62	1	TAYLOR MORRISON OF FLA INC	ESPLANADE BY THE ISLANDS PH2 LOT 275	\$	179.81
31346012488	P 1 - 62	1	TAYLOR MORRISON OF FLA INC	ESPLANADE BY THE ISLANDS PH2 LOT 276	\$	179.81
31346012501	P 1 - 62	1	TAYLOR MORRISON OF FLA INC	ESPLANADE BY THE ISLANDS PH2 LOT 277	\$	179.81
31346012527	P 1 - 62	1	TAYLOR MORRISON OF FLA INC	ESPLANADE BY THE ISLANDS PH2 LOT 278	\$	179.81
31346012543	P 1 - 62	1	TAYLOR MORRISON OF FLA INC	ESPLANADE BY THE ISLANDS PH2 LOT 279	\$	-
23896804840	P 1 - 52	1	TESTERMAN, GREGG L & CHERYL	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 71	\$	152.84
26152000783	PH 1 - MULTI-FAMILY	1	HARLAN, MICHAEL S	COACH HOMES ON ZENO AT ESPLANADE BY THE ISLANDS A CONDOMINIUM PHASE 5-203	\$	80.91
26152000068	PH 1 - MULTI-FAMILY	1	103 ZENO WAY LLC	COACH HOMES ON ZENO AT ESPLANADE BY THE ISLANDS A CONDOMINIUM PHASE 1-103	\$	80.91
23896803605	P 1 - 76	1	H ANN SIEGEL 2021 FAMILY TRUST	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 9	\$	197.79
23896805687	P 1 - 62	1	BISHOP, MARK GREGORY & BECKY ANN BISHOP	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 113	\$	179.81
23896805962	P 1 - 62	1	NEMEC, MICHAEL BUCK & BRENDA HARDESTY NEMEC	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 127	\$	179.81
23896804947	P 1 - 52	1	RANDALL, KARL BRANDT & CAROLYN MARIE RANDALL	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 76	\$	152.84
23896804688	P 1 - TWIN VILLA	1	WHITE, TIMOTHY SHAWN & CAROLYN MARIE WHITE	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 63	\$	116.88
23896804183	P 1 - TWIN VILLA	1	ZALEWSKI, KENNETH EDWARD & DEBORA LEE ZALEWSKI	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 38	\$	116.88
23896806424	P 1 - 76	1	ZOLLO, CHRISTOPHER M & DEBRA JANE ZOLLO	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 150	\$	197.79
23896804662	P 1 - TWIN VILLA	1	HARRISON JR, RICHARD W & DENISE S HARRISON	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 62	\$	116.88
23896805629	P 1 - 62	1	FERRY, LINDA JEAN SACCO & DENNIS M FERRY	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 110	\$	179.81
26152000767	PH 1 - MULTI-FAMILY	1	GANGI, JOHN JOSEPH & ELIZABETH R GANGI	COACH HOMES ON ZENO AT ESPLANADE BY THE ISLANDS A CONDOMINIUM PHASE 5-202	\$	80.91
26152000343	PH 1 - MULTI-FAMILY	1	TAYLOR MORRISON OF & FLORIDA INC	COACH HOMES ON ZENO AT ESPLANADE BY THE ISLANDS A CONDOMINIUM PHASE 3-101	\$	80.91
26152000369	PH 1 - MULTI-FAMILY	1	TAYLOR MORRISON OF & FLORIDA INC	COACH HOMES ON ZENO AT ESPLANADE BY THE ISLANDS A CONDOMINIUM PHASE 3-102	\$	80.91
26152000385	PH 1 - MULTI-FAMILY	1	TAYLOR MORRISON OF & FLORIDA INC	COACH HOMES ON ZENO AT ESPLANADE BY THE ISLANDS A CONDOMINIUM PHASE 3-103	\$	80.91
26152000408	PH 1 - MULTI-FAMILY	1	TAYLOR MORRISON OF & FLORIDA INC	COACH HOMES ON ZENO AT ESPLANADE BY THE ISLANDS A CONDOMINIUM PHASE 3-104	\$	80.91
26152000424	PH 1 - MULTI-FAMILY	1	TAYLOR MORRISON OF & FLORIDA INC	COACH HOMES ON ZENO AT ESPLANADE BY THE ISLANDS A CONDOMINIUM PHASE 3-201	\$	80.91
26152000440	PH 1 - MULTI-FAMILY	1	TAYLOR MORRISON OF & FLORIDA INC	COACH HOMES ON ZENO AT ESPLANADE BY THE ISLANDS A CONDOMINIUM PHASE 3-202	\$	80.91
26152000466	PH 1 - MULTI-FAMILY	1	TAYLOR MORRISON OF & FLORIDA INC	COACH HOMES ON ZENO AT ESPLANADE BY THE ISLANDS A CONDOMINIUM PHASE 3-203	\$	80.91
26152000482	PH 1 - MULTI-FAMILY	1	TAYLOR MORRISON OF & FLORIDA INC	COACH HOMES ON ZENO AT ESPLANADE BY THE ISLANDS A CONDOMINIUM PHASE 3-204	\$	80.91
23896805205	P 1 - 52	1	SHTAYYEH, MUAWIYA & HANADI & HISHAM SHTAYYEH	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 89	\$	152.84
23896804329	P 1 - TWIN VILLA	1	FRISCO, FREDERIC P & ISABELLE R FRISCO	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 45	\$	116.88
23896804442	P 1 - TWIN VILLA	1	WEBER, STEVEN H & JACQUELINE A COMPRONE-WEBER	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 51	\$	116.88
23896804727	P 1 - TWIN VILLA	1	ROSE, ROBERT JOHN & JEANNIS RODRIGUEZ ROSE	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 65	\$	116.88
23896804646	P 1 - TWIN VILLA	1	SINGH, GURMEET & JOGINDER KAUR	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 61	\$	116.88
26152000686	PH 1 - MULTI-FAMILY	1	YONG HYU & CHUNG SOON CHO & JOINT TRUST	COACH HOMES ON ZENO AT ESPLANADE BY THE ISLANDS A CONDOMINIUM PHASE 5-102	\$	80.91
23896806440	P 1 - 76	1	STRAIN, DOUGLAS GENE & JOYCE ANNE STRAIN	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 151	\$	197.79
23896804808	P 1 - TWIN VILLA	1	ORDAHI, THOMAS ALAN & KATHLEEN ANN ORDAHI	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 69	\$	116.88
23896806505	P 1 - 76	1	KELLERMAN III, EDWARD A & KATHLEEN KELLERMAN	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 154	\$	197.79
23896803689	P 1 - 52	1	MILOTT III, PAUL E & KATHLEEN O'MALLEY MILOTT	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 13	\$	152.84
23896805182	P 1 - 52	1	HOHMANN JR, HOWARD EDWARD & KATRINA HOHMANN	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 88	\$	152.84
23896805043	P 1 - 52	1	BERNTH, THOMAS GERARD & KIM PHILLIPS BERNTH	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 81	\$	152.84

26152000149	PH 1 - MULTI-FAMILY	1	MONDI, JAMES & MICHELLE & LUKE FREDERICK MONDI	COACH HOMES ON ZENO AT ESPLANADE BY THE ISLANDS A CONDOMINIUM PHASE 1-203	\$	80.91
23896804743	P 1 - TWIN VILLA	1	IMLACH, KENNETH WAYNE & LYNN MARIE IMLACH	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 66	\$	116.88
23896804002	P 1 - TWIN VILLA	1	TURNER, MATHEW & MEGAN C PHILBIN	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 29	\$	116.88
23896804824	P 1 - 52	1	FELLERHOFF, WILLIAM J & MIYUN CHO FELLERHOFF	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 70	\$	152.84
23896805742	P 1 - 62	1	SPARKS, LELAN D JOHN & PATRICIA CHERREY SPARKS	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 116	\$	179.81
23896804565	P 1 - TWIN VILLA	1	MISIALEK, LINDA & PAUL R ELLWOOD	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 57	\$	116.88
23896803524	P 1 - 52	1	KIEDINGER, AMY L & PETER VAN WYK	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 5	\$	152.84
23896805360	P 1 - 52	1	ALBERTELLI, ROBERT ANTHONY & RANDI JOAN ALBERTELLI	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 97	\$	152.84
23896804921	P 1 - 52	1	CASEY, WALTER J & ROCHELLE M DUCHARME	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 75	\$	152.84
26152000822	PH 1 - MULTI-FAMILY	1	BUCARO, CHRISTOPHER BM & ROSARIA BUCARO	COACH HOMES ON ZENO AT ESPLANADE BY THE ISLANDS A CONDOMINIUM PHASE 6-101	\$	80.91
23896805580	P 1 - 62	1	GRIECO, ANTHONY G & SIDONIE BLACKETT	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 108	\$	179.81
23896805247	P 1 - 52	1	BURNS-RIOFF, CATHERINE M & STEVEN R RIOFF	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 91	\$	152.84
23896804549	P 1 - TWIN VILLA	1	CORR JR, ROBERT J & SUSAN M DUFFY- CARR	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 56	\$	116.88
23896805425	P 1 - 52	1	DONNESON, JOYCE L & SUZANNE M MENSCH	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 100	\$	152.84
23896804523	P 1 - TWIN VILLA	1	SMITH JR, GEORGE OLIVER & TANA MARIE SMITH	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 55	\$	116.88
23896804604	P 1 - TWIN VILLA	1	CASIMANO, PHILIP GERARD & TARA L CASIMANO	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 59	\$	116.88
23896804206	P 1 - TWIN VILLA	1	MARQUES, FERNANDO & TARA PROVENZANO	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 39	\$	116.88
23896806123	P 1 - 62	1	CONYNGHAM, MICHAEL JOSEPH & THERESA ANN CONYNGHAM	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 135	\$	179.81
23896804866	P 1 - 52	1	SINCLAIR JR, JOSEPH W & THERESA LYNN SINCLAIR	BELLA TESORO AN ESPLANADE COMMUNITY PH 1 LOT 72	\$	152.84
26152000929	PH 1 - MULTI-FAMILY	1	JENNINGS, JAMES ROBERT & VALERIE DEERING JENNINGS	COACH HOMES ON ZENO AT ESPLANADE BY THE ISLANDS A CONDOMINIUM PHASE 6-202	\$	80.91
26152000589	PH 1 - MULTI-FAMILY	1	YOVANOVIC, CHRISTOPHER & WIEBKE YOVANOVIC	COACH HOMES ON ZENO AT ESPLANADE BY THE ISLANDS A CONDOMINIUM PHASE 4-201	\$	80.91
					\$	48,791.10

## RESOLUTION 2022-9

**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.**

### RECITALS

**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 2023 schedule is as follows:**

October 13, 2022	November 1, 2022 (LOE 4:00pm) November 10, 2022
December 8, 2022	January 12, 2023
February 9, 2023	March 9, 2023
April 13, 2023	May 11, 2023
June 8, 2023	July 13, 2023
August 10, 2023	September 14, 2023

b. **Time:** 9:30 A.M. (Eastern Standard Time)

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

**SECTION 2. SUNSHINE LAW AND MEETING CANCELATIONS 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 2022-9**

**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 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. 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 4. 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 4th day of August 2022.

**ATTEST:**

**CURRENTS COMMUNITY DEVELOPMENT  
DISTRICT**

\_\_\_\_\_  
James P. Ward, Secretary

\_\_\_\_\_  
Charles Cook, Chairperson

**RESOLUTION 2022-10**

**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.**

**RECITALS**

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

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

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

Chairman	Charles Cook
Vice Chairman	Trish Sing
Secretary	James P. Ward
Treasurer	James P. Ward
Assistant Secretary	Rob Summers
Assistant Secretary	Clayton Wasson
Assistant Secretary	Tanya Holden

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

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

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

**PASSED AND ADOPTED** this 4th day of August 2022.

**ATTEST:**

**CURRENTS COMMUNITY DEVELOPMENT DISTRICT**

\_\_\_\_\_  
James P. Ward, Secretary

\_\_\_\_\_  
Charles Cook, Chairperson