

CURRENTS COMMUNITY DEVELOPMENT DISTRICT



MEETING AGENDA

JANUARY 14, 2025

PREPARED BY:

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

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

CURRENTS COMMUNITY DEVELOPMENT DISTRICT

January 7, 2025

Board of Supervisors

Currents Community Development District

Dear Board Members:

This regular meeting of the Board of Supervisors of the Currents Community Development District will be held on **Tuesday, January 14, 2025, at 3:30 P.M.** at the offices of **Coleman, Yovanovich & Koester, 4001 Tamiami Trail North, Suite 300, Naples, Florida 34103.**

The following Webex link and telephone number are provided to join/watch the meeting.
<https://districts.webex.com/districts/j.php?MTID=m45d583a820ffc49a61436d03c0d4d0a0>

Access Code: **2333 968 8713**, Event password: **Jpward**

Or Phone: **408-418-9388** access code **2333 968 8713**, password: **Jpward** to join the meeting.

The Public is provided two opportunities to speak during the meeting. The first time is on each agenda item, and the second time is at the end of the agenda, on any other matter not on the agenda. These are limited to three (3) minutes and individuals are permitted to speak on items not included in the agenda.

Agenda

1. Call to Order & Roll Call.
2. Consideration of Minutes:
 - I. November 12, 2024 - Landowners Meeting.
 - II. November 12, 2024 - Regular Meeting.
3. **PUBLIC HEARING RELATED TO THE ADOPTION OF RULES RELATING TO THE LAKE KNOWN AS LAKE 27.**
 - I. Public Comment
 - II. Notice of Advertisement of Public Hearing.
 - III. Board Comment and Consideration.
 - IV. Consideration of **Resolution 2025-7**, a Resolution of the Board of Supervisors Adopting Rules relating to the Lake known as Lake 27; providing for severability, conflicts and an effective date.

4. Staff Reports.
 - I. District Attorney.
 - II. District Engineer.
 - III. District Manager.
 - a) Financial Statement for period ending November 30, 2024 (unaudited).
 - b) Financial Statement for period ending December 31, 2024 (unaudited).

5. Supervisor's Requests.

6. Public Comments.

Public comment period is for items NOT listed on the agenda, and comments are limited to three (3) minutes per person and assignment of speaking time is not permitted; however, the Presiding Officer may extend or reduce the time for the public comment period consistent with Section 286.0114, Florida Statutes.

7. Adjournment.

Staff Review

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

The second order of business is the consideration of the minutes from November 12, 2024, Landowners Meeting and Regular Meeting.

The third order of business is the Public Hearing related to the adoption of rules regarding the policies and procedures for the Lake known as Lake 27.

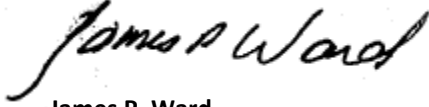
In addition to the adoption of the rules, the District Attorney will need to prepare the application and set a process for the implementation of the rule.

The fourth order of business are staff reports by the District Attorney, District Engineer, and the District Manager. The District Manager will report on the Financial Statements (unaudited) for the period ending November 30, 2024, and December 31, 2024.

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

Sincerely,

Currents Community Development District



James P. Ward
District Manager

The Fiscal Year 2025 meeting schedule is as follows:

December 10, 2024	January 14, 2025
February 11, 2025	March 11, 2025
April 8, 2025	May 13, 2025
June 10, 2025	July 8, 2025
August 12, 2025	September 9, 2025

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**MINUTES OF MEETING
CURRENTS
COMMUNITY DEVELOPMENT DISTRICT**

9 The Landowners meeting of the Currents Community Development District was held on Tuesday,
10 November 12, 2022, at 3:30 P.M. at the offices of Coleman, Yovanovich & Koester, 4001 Tamiami Trail
11 North, Suite 300, Naples, Florida 34103.

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Landowners Present:

15 Felipe Gonzalez

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Also present were:

19 James P. Ward

JPWard & Associates

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Audience:

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

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

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FIRST ORDER OF BUSINESS

Call to Order

34 Mr. James P. Ward called the meeting to order at approximately 3:45 p.m.

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SECOND ORDER OF BUSINESS

Election of Chairperson

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Election of a Chairperson for the Purpose of Conducting the Landowner's Meeting

41 Mr. Ward indicated Felipe Gonzalez was present as the landowner representing Taylor Morrison. He
42 asked if Mr. Gonzalez wished to serve as Chairperson.

43 Mr. Gonzalez asked Mr. Ward to conduct the meeting as Chairperson.

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THIRD ORDER OF BUSINESS

Election of Supervisors

- a) **Determination of the Number of Voting Units Represented or Assigned by Proxy**
- b) **Nominations of Supervisors (Three Positions)**
- c) **Casting of Ballots**
- d) **Ballot Tabulations and Results**

48 Mr. Ward explained the purpose of today’s meeting was to elect three individuals to serve on the
49 Board. He indicated he had a landowner’s proxy from Taylor Morrison, assigning Mr. Gonzalez 133
50 votes. He noted there were no other landowners in attendance. He asked Mr. Gonzalez to
51 nominate three individuals to serve on the Board.

52
53 Mr. Gonzalez nominated himself for Seat 1, Jarret English for Seat 3, and Tommy Dean for Seat 4.

54
55 Mr. Ward provided Mr. Gonzalez with a ballot to fill out.

56
57 Mr. Gonzalez filled out the ballot and returned the ballot to Mr. Ward.

58
59 Mr. Ward read the ballot into the record: Felipe Gonzalez had 133 votes and would serve a four-year
60 term; Jarret English received 133 votes and would serve a four-year term; and Tommy Dean
61 received 120 votes and would serve a two-year term.

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64 **FOURTH ORDER OF BUSINESS** **Landowners’ Questions or Comments**

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66 **Landowners’ Questions or Comments**

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68 Mr. Ward asked if there were any questions or comments; there were none.

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71 **FIFTH ORDER OF BUSINESS** **Adjournment**

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73 Mr. Ward adjourned the meeting at approximately 3:48 p.m.

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76 Currents Community Development District

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James P. Ward, Secretary Charles Cook, Chairperson

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**MINUTES OF MEETING
CURRENTS
COMMUNITY DEVELOPMENT DISTRICT**

10 The Regular Meeting of the Board of Supervisors of the Currents Community Development District was
11 held on Tuesday, November 12, 2024 at 3:30 P.M. at the offices of Coleman, Yovanovich & Koester,
12 4001 Tamiami Trail North, Suite 300, Naples, Florida 34103.
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Present:

18 Rob Summers	Vice Chairperson
19 Tonya Holden	Assistant Secretary
20 Tommy Dean	Assistant Secretary
21 Felipe Gonzalez	Assistant Secretary

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Absent:

25 Jarret English	Assistant Secretary
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Also present were:

29 James P. Ward	JPWard & Associates
30 Greg Urbancic	District Attorney
31 Jackie Laroque	District Engineer

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Audience:

35 All residents' names were not included with the minutes. If a resident did not identify
36 themselves or the audio file did not pick up the name, the name was not recorded in these
37 minutes.
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**PORTIONS OF THIS MEETING WERE TRANSCRIBED VERBATIM. ALL VERBATIM PORTIONS WERE
TRANSCRIBED IN *ITALICS*.**

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FIRST ORDER OF BUSINESS

Call to Order

46 Mr. James P. Ward called the meeting to order at approximately 3:53 p.m. He reported all Members of
47 the Board were present, with the exception of Supervisor English, constituting a quorum.
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SECOND ORDER OF BUSINESS

Notice of Advertisement

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Notice of Advertisement of Meetings

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THIRD ORDER OF BUSINESS

Oath of Office

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**Administration of Oath of Office for the Board of Supervisors of the Currents Community
Development District**

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- a) Oath of Office
- b) Guide to the Sunshine Amendment and Code of Ethics
- c) Form 1 – Statement of Financial Interests
- d) Sample of E-filed Form 1 – Statement of Financial Interests. (2024 Changes to the Law and filing requirements)
- e) Form 8B – Conflict Waiver Form

Mr. Ward noted Mr. Felipe Gonzalez, Mr. Jarret English, and Mr. Tommy Dean were elected at the Landowner’s Meeting. As a notary public, Mr. Ward administered the Oath of Office to Mr. Gonzalez and Mr. Dean. Mr. Gonzalez and Mr. Dean signed and returned the Oath to Mr. Ward for notarization and inclusion in the record. He stated Mr. Dean already sat on the Board and as such would not need to file another Form 1 this year; however, Mr. Gonzalez would be required to file a Form 1 online.

Mr. Dean asked if filing a Form 1 would cover all CDD Boards he sat upon or if the Form 1 he filed was specific to the Currents CDD.

Mr. Ward explained his office set up the Form 1 to cover Mr. Dean for all CDD Boards managed by himself (Mr. Ward).

FOURTH ORDER OF BUSINESS **Consideration of Resolution 2025-1**

Consideration of Resolution 2025-1, a Resolution of the Board of Supervisors canvassing and certifying the results of the landowners’ election of Supervisors held pursuant to Section 190.006(2), Florida Statutes

Mr. Ward stated Resolution 2025-1 canvassed and certified the results of the Landowner’s Meeting held just prior to today’s regular meeting. He stated in section 1, Felipe Gonzalez would hold Seat 1 with 133 votes; in Seat 3 would be Jarret English with 133 votes; and in Seat 4 would be Tommy Dean with 120 votes. He noted in section 2, Felipe Gonzalez and Jarret English would serve four-year terms, and Tommy Dean would serve a two-year term. He asked if there were any questions; hearing none, he called for a motion.

On MOTION made by Tommy Dean, seconded by Felipe Gonzalez, and with all in favor, Resolution 2025-1 was adopted, and the Chair was authorized to sign.

FIFTH ORDER OF BUSINESS **Consideration of Resolution 2025-2**

Consideration of Resolution 2025-2, a Resolution of the Board of Supervisors Re-Designating Certain Officers of the Timber Creek Southwest Community Development District following the Landowners’ Election

95 Mr. Ward indicated Resolution 2025-2 redesignated the officers of the Board. He asked how the Board
96 would like to designate the officers.

97
98 The Board chose to appoint Felipe Gonzalez as Chairperson, Rob Summers as Vice Chairperson, the
99 remaining Board Members as Assistant Secretaries while James Ward would serve as Secretary and
100 Treasurer.

101
102 **On MOTION made by Tommy Dean, seconded by Felipe Gonzalez, and**
103 **with all in favor, Resolution 2025-2 was adopted, and the Chair was**
104 **authorized to sign.**

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107 **SIXTH ORDER OF BUSINESS**

Consideration of Minutes

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109 **July 9, 2024 – Regular Meeting Minutes**

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

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114 **On MOTION made by Felipe Gonzalez, seconded by Rob Summers, and**
115 **with all in favor, the July 9, 2024, Regular Meeting Minutes were**
116 **approved.**

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119 **SEVENTH ORDER OF BUSINESS**

Consideration of Resolution 2025-3

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121 **Consideration of Resolution 2025-3, a Resolution of the Board of Supervisors Authorizing the**
122 **execution and delivery of an agreement regarding the acquisition of certain Work Product,**
123 **Infrastructure and Real Property relating to Phase 3 of the CIP; Authorizing the proper officials to do**
124 **all things deemed necessary in connection with the execution of such agreement; and Providing for**
125 **conflicts; and providing for an effective date**

126
127 Mr. Ward indicated items 7 and 8 were Greg Urbancic’s items.

128
129 Mr. Greg Urbancic indicated Resolution 2025-3 was a cleanup item ratifying the acceptance of a deed to
130 portions of the lakes. He explained what the District purchased with bond funds versus what was
131 platted was different and this quitclaim deed cleaned up everything and ensured the District owned all
132 the lake tracts.

133
134 Mr. Ward asked if there were any questions; hearing none, he called for a motion.

135
136 **On MOTION made by Tommy Dean, seconded by Felipe Gonzalez, and**
137 **with all in favor, Resolution 2025-3 was adopted, and the Chair was**
138 **authorized to sign.**

139
140 Mr. Gonzalez asked if the District owned lake LME or just had access to lake LME.

142 *Mr. Urbancic: It includes it. The way they did it, they didn't designate it as LME, they just included it in*
 143 *the lake tract. It was also because when we were originally doing the lake purchases, I don't think they*
 144 *could have been so precise as to what the lake was going to be at that time. They wanted to create a*
 145 *little bit of a buffer area.*

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148 **EIGHTH ORDER OF BUSINESS** **Consideration of Resolution 2025-**

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150 **Consideration of Resolution 2025-, a Resolution of the Board of Supervisors Authorizing The Execution**
 151 **And Delivery Of An Agreement Regarding The Acquisition Of Certain Work Product, Infrastructure And**
 152 **Real Property Relating To Phase 3 Of The CIP; Authorizing The Proper Officials To Do All Things**
 153 **Deemed Necessary In Connection With The Execution Of Such Agreement; And Providing For**
 154 **Severability, Conflicts, And An Effective Date**

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Mr. Urbancic: You know we did the bond issuance this summer and this is a ratification of the various – I
don't know that we need this one Jim. I think we already covered this in the bond issuance. We did the
acquisition agreement as part of the bond closing.

160 *Mr. Ward: So, this is a no go. Okay.*

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163 **NINTH ORDER OF BUSINESS** **Consideration of Resolution 2025-4**

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165 **Consideration of Resolution 2025-4, a Resolution of the Board of Supervisors Amending The Fiscal**
 166 **Year 2025 Budget Which Began On October 1, 2024, And Ends On September 30, 2025; Providing A**
 167 **Severability Clause; Providing For Conflict And Providing An Effective Date**

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Mr. Ward explained Resolution 2025-4 amended the Fiscal Year 2025 Budget to include the debt service fund for the recently issued series 2024 bond; there were no other changes to the budget. He asked if there were any questions; hearing none, he called for a motion.

On MOTION made by Felipe Gonzalez, seconded by Rob Summers, and with all in favor, Resolution 2025-4 was adopted, and the Chair was authorized to sign.

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178 **TENTH ORDER OF BUSINESS** **Consideration of Resolution 2025-5**

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180 **Consideration of Resolution 2025-5, a Resolution of the Board of Supervisors Ratifying, Confirming**
 181 **and Approving the acceptance of a certain conveyance from the Developer, Taylor Morrison of**
 182 **Florida, Inc., Relating to property within the District; Providing for severability, providing for conflicts;**
 183 **and providing for an effective date**

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Mr. Urbancic: On the eastern boundary there is the spreader lake, LE27. This is the intent to transfer that to the District for ownership and operation. According to my discussions with the District Engineer it does provide some of the water management function, so once it is transferred, we will have some subsequent restrictions that we are going to propose to put on this lake in terms of dockage and boating

189 *by members of the community. I think that will be done at a subsequent meeting. This is the ratification*
 190 *of the acceptance of that. We had to transfer that property over to the District already, so this is the*
 191 *ratification of that deed.*

193 **On MOTION made by Felipe Gonzalez, seconded by Tommy Dean, and**
 194 **with all in favor, Resolution 2025-5 was adopted, and the Chair was**
 195 **authorized to sign.**

196
 197 Discussion ensued regarding another Resolution to be considered, Resolution 2025-6 and providing a
 198 copy of the document for Mr. Urbancic to quickly review and provide a summary to the Board.
 199

200 Mr. Urbancic quickly reviewed the transfer contract. *There is some introductory language. The District*
 201 *owns and operates certain lakes and stormwater management improvements for stormwater*
 202 *management purposes for the benefit of the property owners and residents within the District. The*
 203 *District has accepted from the developer, Taylor Morrison, a lake known as lake 27, and I described the*
 204 *recording.* Mr. Urbancic continued to review the document, reading portions of the document to the
 205 Board noting the transfer contract indicated Lake 27 was encumbered by a certain grant of nonexclusive
 206 navigation, and the drainage easement provided the grantor of the easement and its successors with
 207 navigation rights over lake 27 and restricted the installation of any improvements in lake 27. He noted it
 208 also gave the District the right to impose restrictions on what could be done on the lake in terms of
 209 dockage and boating, etc.; the restrictions included: 1) No docks, boat slips or other improvements
 210 which might impair the navigational rights of the grantor and successor under the easement; and 2) No
 211 boats shall be placed or operated by owners or residents within the District. He asked if this sounded
 212 correct.

213
 214 Mr. Gonzalez indicated no fishing should also be a restriction on lake 27. He indicated there was specific
 215 language for this which needed to be included in the document, and he would send this to Mr. Urbancic
 216 for inclusion in the contract.

217
 218 Mr. Summers asked if there were access or setback requirements regarding pools, etc.

219
 220 Mr. Gonzalez responded in the negative. He explained the original intent was for lake 27 to be a
 221 boatable recreational lake; the lake connected to the southern property owned by (indecipherable), but
 222 all this changed, and the lake needed restrictions as it was no longer a boatable lake.

223
 224 Mr. Urbancic indicated he would bring the fishing restriction back with another resolution. He stated it
 225 could be approved today subject to the addition of the fishing restriction.

226
 227 Mr. Ward stated the addition of a fishing restriction would be presented at the January 14, 2025 public
 228 hearing meeting.

230 **On MOTION made by Felipe Gonzalez, seconded by Rob Summers, and**
 231 **with all in favor, Resolution 2025-6 was adopted subject to the**
 232 **addition of a fishing restriction, and the Chair was authorized to sign.**

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Consideration of an Agreement between the District and Taylor Morrison regarding the Master HOA managing Landscaping Maintenance Operations

Mr. Ward: As you may recall, part of the landscaping, which includes the front entrance berm, is owned by the CDD. It is currently being maintained by the Master HOA, so what the agreement does is codify that the District will allow the Master HOA to continue to maintain the physical landscaping along that frontage area that the District owns. The District has the right to terminate the Agreement on very specific notice. The Master HOA can terminate the Agreement with limited notice, basically to coincide with our fiscal year. I think the only thing I'm missing from the Agreement, I think I will lean on you, Felipe, to get from Jackie, is a map of this area for the Agreement. He asked if there were any questions; hearing none, he called for a motion.

On MOTION made by Felipe Gonzalez, seconded by Tonya Holden, and with all in favor, the Agreement between the District and Taylor Morrison regarding the Master HOA managing Landscaping Maintenance Operations.

TWELFTH ORDER OF BUSINESS

Staff Reports

I. District Attorney

Mr. Urbancic: Just make sure you get your ethics training done before the end of the year. Felipe, even though you're just coming on, you will need to complete 4 hours of ethics training before the end of the year.

Mr. Gonzalez asked if this was on the honor system and how it would be tracked in the future.

Mr. Urbancic: Yes, it's on the honor system for reporting. And how it will be tracked in the future, we will see. I know with HOAs and condos they have made it more of a certification process, but there has not been that for governments yet. I haven't heard that it's coming, but I wouldn't be surprised.

Mr. Ward: We just have to make sure we don't have any human trafficking going on.

Ms. Holding: What?

Mr. Urbancic: Any person that we deal with has to sign a human trafficking affidavit saying they are not engaged in any form of human trafficking.

Mr. Ward: He had to sign one, I had to sign one, the District Engineer had to sign one.

II. District Engineer

No report.

283 **III. District Manager**

- 284 a) **Goals and objectives reporting requirements for CDDs**
- 285 b) ***Important Board Meeting Dates for Balance of Fiscal Year 2025***
- 286 c) **Financial Statement for period ending August 31, 2024 (unaudited)**
- 287 d) **Financial Statement for period ending September 20, 2024 (unaudited)**
- 288 e) **Financial Statement for period ending October 31, 2024 (unaudited)**

289 Mr. Ward stated the other piece of legislation which came out of this session required the CDD to
 290 set performance measures and standards for reporting. He explained Mr. Urbancic created
 291 performance measures and standards for reporting whether the CDD complied with the public
 292 meetings law, advertised the meetings pursuant to statute, provided access to public records,
 293 created an annual budget, published financial statements on the District website, etc. He
 294 indicated this was a self-reporting requirement and it would be posted on the District website by
 295 December 1 every year. He asked if there were any questions; hearing none, he called for a
 296 motion.
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298
 299 **On MOTION made by Felipe Gonzalez, seconded by Tonya Holden, and**
 300 **with all in favor, the performance measures and standards were**
 301 **approved.**

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 303 **THIRTEENTH ORDER OF BUSINESS** **Supervisor’s Requests**

304
 305 Mr. Ward asked if there were any Supervisor’s Requests; there were none.

306
 307 **FOURTEENTH ORDER OF BUSINESS** **Audience Comments**

308
 309 ***Public comment period is for items NOT listed on the agenda, and comments are limited to three (3)***
 310 ***minutes per person and assignment of speaking time is not permitted; however, the Presiding Officer***
 311 ***may extend or reduce the time for the public comment period consistent with Section 286.0114,***
 312 ***Florida Statutes***

313
 314 There were no audience comments.

315
 316 **FIFTEENTH ORDER OF BUSINESS** **Adjournment**

317
 318 Mr. Ward adjourned the meeting at approximately 4:13 p.m.

319
 320 **On MOTION made by Tommy Dean, seconded by Felipe Gonzalez, and**
 321 **with all in favor, the Meeting was adjourned.**

322
 323 Currents Community Development District

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 326 _____
 327 James P. Ward, Secretary

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 326 _____
 327 Felipe Gonzalez, Chairperson



Florida

GANNETT

PO Box 631244 Cincinnati, OH 45263-1244

AFFIDAVIT OF PUBLICATION

James P. Ward
Currents CDD
2301 NE 37th ST
Ft Lauderdale FL 33308-6242

STATE OF WISCONSIN, COUNTY OF BROWN

Before the undersigned authority personally appeared, who on oath says that he or she is the Legal Advertising Representative of the Naples Daily News, a newspaper published in Collier County, Florida; that the attached copy of advertisement, being a Legal Ad in the matter of Govt Public Notices, was published on the publicly accessible website of Collier and Lee Counties, Florida, or in a newspaper by print in the issues of, on:

12/08/2024

Affiant further says that the website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

Subscribed and sworn to before me, by the legal clerk, who is personally known to me, on 12/08/2024

Legal Clerk

Notary, State of WI, County of Brown

5.15.27

My commission expires

Publication Cost:	\$213.68	
Tax Amount:	\$0.00	
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Order No:	10782414	# of Copies:
Customer No:	1126661	0
PO #:	LSAR0194749	

THIS IS NOT AN INVOICE!

Please do not use this form for payment remittance.

NANCY HEYRMAN
Notary Public
State of Wisconsin

**NOTICE OF RULE DEVELOPMENT BY
CURRENTS COMMUNITY DEVELOPMENT DISTRICT**

In accordance with Chapters 120 and 190, Florida Statutes, Currents Community Development District (the "District"), hereby gives notice of its intention to adopt its proposed Rules relating to Lake 27 (the "Rules") relating to the prohibitions on boating by owners and residents of the District's boundaries within the lake known as Lake 27 and the installation of docks or boat slips on Lake 27.

The purpose and effect of the proposed Rules is to provide for the proper and efficient operation of the District's lake known as Lake 27 and to maintain compliance with easement rights of other adjacent property owners. Specific legal authority for the proposed Rules and the adoption of the proposed Rules includes, without limitation, Sections 120.54, 120.69, 190.001, 190.011(5), 190.011(15), and 190.012, Florida Statutes. The specific laws implemented in the proposed Rules include, without limitation, Sections 190.011(5), 190.012(1)(a), 190.012(3), and 190.041, Florida Statutes.

A copy of the proposed Rules may be obtained by contacting the District Manager at JP Ward & Associates, LLC, 2301 Northeast 37th Street, Fort Lauderdale, Florida 33308, or by calling (954) 658-4900.

Currents Community Development District

James P. Ward
District Manager
December 9, 2024
LSAR0194749



Florida
GANNETT

PO Box 631244 Cincinnati, OH 45263-1244

AFFIDAVIT OF PUBLICATION

James P. Ward
Currents CDD
2301 NE 37th ST
Ft Lauderdale FL 33308-6242

STATE OF WISCONSIN, COUNTY OF BROWN

Before the undersigned authority personally appeared, who on oath says that he or she is the Legal Advertising Representative of the Naples Daily News, a newspaper published in Collier County, Florida; that the attached copy of advertisement, being a Legal Ad in the matter of Govt Public Notices, was published on the publicly accessible website of Collier and Lee Counties, Florida, or in a newspaper by print in the issues of, on:

12/09/2024

Affiant further says that the website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

Subscribed and sworn to before me, by the legal clerk, who is personally known to me, on 12/09/2024

Legal Clerk

Notary, State of WI, County of Brown

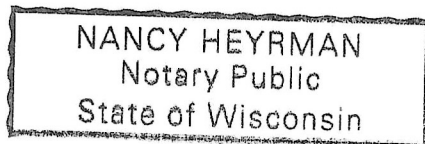
5.15.27

My commission expires

Publication Cost: \$480.24
Tax Amount: \$0.00
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Order No: 10782549 # of Copies: 0
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THIS IS NOT AN INVOICE!

Please do not use this form for payment remittance.



NOTICE OF RULEMAKING REGARDING THE
RULES RELATING TO LAKE 27 OF
CURRENTS COMMUNITY DEVELOPMENT DISTRICT

A public hearing will be conducted by the Board of Supervisors of CURRENTS COMMUNITY DEVELOPMENT DISTRICT (the "District") on Tuesday, January 14, 2025, at 3:30 p.m., at the offices of Coleman, Yovanovitch & Koester, P.A., located at 4001 Tamiami Trail North, Naples, Florida 34103. In accordance with Chapters 120 and 190, Florida Statutes, the District hereby gives notice of its intent to adopt proposed Rules Relating to Lake 27 (the "Rules"). The purpose and effect of the proposed Rules is to provide for the proper and efficient operation of the District's lake known as Lake 27 and to maintain compliance with easement rights of other adjacent property owners. The Rules may address the following: prohibitions on boating by owners and residents of the District's boundaries within the lake known as Lake 27 and the installation of docks or boat slips on Lake 27. At the conclusion of the hearing, the Board shall, by resolution, adopt the proposed Rules as finally approved by the Board of Supervisors. Prior notice of rule development was published in The Naples Daily News on December 8, 2024.

Specific legal authority for the proposed Rules and the adoption of the proposed Rules includes, without limitation, Sections 120.54, 120.69, 190.001, 190.011(5), 190.011(15), and 190.012, Florida Statutes. The specific laws implemented in the proposed Rules include, without limitation, Sections 190.011(5), 190.012(1)(a), 190.012(3), and 190.041, Florida Statutes.

Any person who wishes to provide the District with a proposal for a lower cost regulatory alternative as provided by Section 120.541(1), Florida Statutes, must do so in writing within twenty-one (21) days after publication of this notice to the District Manager at JPWard & Associates, LLC, 2301 Northeast 37th Street, Fort Lauderdale, Florida 33308.

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

At the public hearing, one or more Supervisors may participate in the public hearing by telephone or other electronic means. At the above location, if a public hearing is requested, there will be present a speaker so that any interested party can physically attend the public hearing at the above location and be fully informed of the discussions taking place either in person or by speaker device.

Any person requiring special accommodation 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.

A copy of the proposed Rules may be obtained by contacting the District Manager at JPWard & Associates, LLC, 2301 Northeast 37th Street, Fort Lauderdale, Florida 33308.

Currents Community Development District
James P. Ward, District Manager
December 9 2024
LSAR0194770

RESOLUTION NO. 2025-7

A RESOLUTION OF THE BOARD OF SUPERVISORS OF CURRENTS COMMUNITY DEVELOPMENT DISTRICT ADOPTING RULES RELATING TO THE LAKE KNOWN AS LAKE 27; PROVIDING FOR SEVERABILITY, CONFLICTS AND AN EFFECTIVE DATE.

WHEREAS, Currents Community Development District (the “**District**”) is a community development district that was established pursuant to the provisions of Chapter 190, Florida Statutes as a result of the adoption of Ordinance No. 2019-14 by the Board of County Commissioners of Collier County, Florida, as amended by Ordinance No. 2024-13; and

WHEREAS, Chapter 190, Florida Statutes, authorizes the District to adopt rules to govern the administration of the District and to adopt resolutions as may be necessary for the conduct of District business; and

WHEREAS, the Board of Supervisors finds that it is in the best interests of the District to adopt by resolution the Rules Relating to Lake 27 attached hereto as **Exhibit “A”** for immediate use and application; and

WHEREAS, the Board of Supervisors has complied with applicable Florida law concerning the development and adoption.

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

SECTION 1. FINDINGS. The above recitals are true and correct and incorporated herein by this reference.

SECTION 2. ADOPTION OF RULES. The attached Rules Relating to Lake 27 are hereby adopted pursuant to this Resolution and shall repeal and supersede all prior rules and/or policies governing the same subject matter. These Rules Relating to Lake 27 shall stay in full force and effect until such time as the Board of Supervisors may amend these rules in accordance with Chapter 190, Florida Statutes.

SECTION 3. SEVERABILITY. If any section or part of a section of this Resolution be declared invalid or unconstitutional, the validity, force and effect of any other section or part of a section of this Resolution shall not thereby be affected or impaired unless it clearly appears that such other section or part of a section of this Resolution is wholly or necessarily dependent upon the section or part of a section so held to be invalid or unconstitutional, it being expressly found and declared that the remainder of this Resolution would have been adopted despite the invalidity of such section or part of such section.

SECTION 4. CONFLICTS. All resolutions or parts thereof in conflict herewith are, to the extent of such conflict, superseded and repealed.

SECTION 5. EFFECTIVE DATE. This Resolution shall be effective immediately upon its adoption.

RESOLUTION NO. 2025-7

A RESOLUTION OF THE BOARD OF SUPERVISORS OF CURRENTS COMMUNITY DEVELOPMENT DISTRICT ADOPTING RULES RELATING TO THE LAKE KNOWN AS LAKE 27; PROVIDING FOR SEVERABILITY, CONFLICTS AND AN EFFECTIVE DATE.

PASSED AND ADOPTED at a meeting of the Board of Supervisors of Currents Community Development District this 14th day of January 2025.

CURRENTS COMMUNITY DEVELOPMENT DISTRICT

Attest:

James P. Ward, Secretary

Felipe Gonzalez, Chairperson

Exhibit "A"

Currents Community Development District Rules Relating To Lake 27

In accordance with Chapter 190, Florida Statutes, and on 14th day of January 2025 at a duly noticed public meeting, the Board of Supervisors of Currents Community Development District ("**District**") adopted these Rules Relating To Lake 27 (these "**Rules**") to prohibit the boating and the installation of docks on certain District property. These Rules repeal and supersede all prior rules and/or policies governing the same subject matter.

Section 1. Introduction.

a. The District owns and operates certain lakes and stormwater management improvements for stormwater management purposes for the benefit of the property owners and residents within the District.

b. In connection with the District's stormwater management functions, the District has accepted ownership from the developer, Taylor Morrison of Florida, Inc., a Florida corporation, that certain lake known as Lake 27 pursuant to that certain Special Warranty Deed recorded October 30, 2024 in Official Records Book 6410, Page 1239 of the Public Records of Collier County, Florida ("**Lake 27**"). Lake 27 is legally described on **Exhibit "A"** attached hereto and made a part hereof.

c. Lakes 27 is part of the master stormwater management system of the District.

d. Lake 27 is encumbered by that certain Grant of Nonexclusive Navigation and Drainage Easement recorded November 5, 2018 in Official Records Book 5568, Page 3867 of the Public Records of Collier County, Florida ("**Easement**"), which Easement provides the grantor of the Easement (and its successors) with navigation rights over Lake 27 and further restricts the installation of any improvements within Lake 27.

e. As the owner of Lake 27, the District desires to assure compliance with the terms of the Easement. These Rules are intended to establish a means to comply with the Easement and limit any actions by owners and residents within the District that might impair the rights under the Easement.

Section 2. Restrictions.

a. No docks, boat slips, moorings, pilings or any other physical structure shall be placed or constructed on, in or within Lake 27 by any person or entity.

b. No boats shall be placed or operated by owners or residents within the District (or their guests or invitees). Nothing in this Section shall limit or restrict the District and/or its contractors from operating any boats within Lake 27 in connection with the operation, maintenance, repair and replacement of Lake 27 and the District's stormwater management system.

c. ~~Owners or residents within the District (or their guests or invitees) are prohibited from~~ Boating, paddling, swimming, fishing or engaging in any other recreational or entertainment activity within Lake 27 is prohibited.

Section 3. Applicability. These Rules shall only be applicable on, over, or within Lake 27. These Rules shall not apply to any other District lakes or District property unless these Rules are amended to include such District lakes or District property or additional rules are adopted which affect such District lakes or District property.

Section 4. Enforcement. The District shall have any and all rights available under Chapter 190, Florida Statutes and Florida law to enforce the provisions of these Rules. The District's staff including, without limitation, the District Manager shall have the authority to act on behalf of the District with respect to the enforcement of these Rules including, without limitation, taking any actions necessary to the enforcement and/or prosecution of violations of these Rules consistent with Florida law.

Section 5. Suspension of Rules. The enforcement of these Rules may be suspended in whole or in part for specified periods of time, as determined by resolution of the Board of Supervisors of the District. In addition, the enforcement of these Rules may be suspended, in whole or in part, during emergencies at the discretion of the District Manager.

Specific Authority: §§ 120.54, 120.69, 190.011(5), 190.012(1)(a), 190.012(3) and 190.041, Florida Statutes

Exhibit "A"
Lake 27



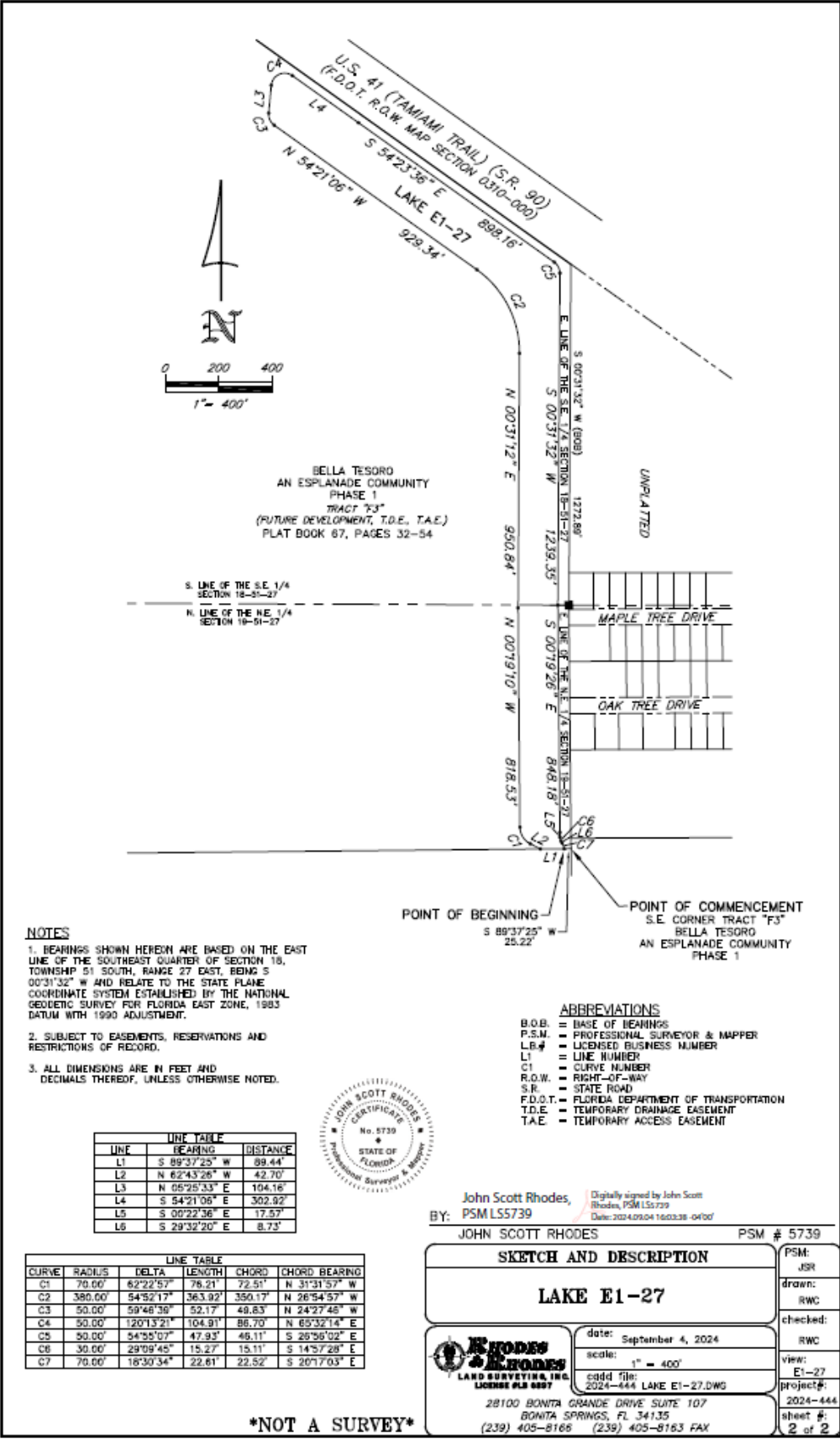
Rhodes and Rhodes Land Surveying
28100 Bonita Grande Drive, STE 107
Bonita Springs, FL 34135
239-405-8166

Legal Description Lake E1-27

Being a portion of Tract "F3", Bella Tesoro An Esplanade Community – Phase 1, according to the plat thereof as recorded in Plat Book 67, Pages 32 through 54 (inclusive) of the public records of Collier County, Florida. Located within Sections 18 and 19, Township 51 South, Range 27 East, said Collier County, Florida and being more particularly described as follows:

Commencing at the southeast corner of Tract "F3", Bella Tesoro An Esplanade Community – Phase 1, according to the plat thereof as recorded in Plat Book 67, Pages 32 through 54 (inclusive) of the public records of Collier County, Florida; thence South 89°37'25" West, along the boundary of said Tract "F3", a distance of 25.22 feet to the to the POINT OF BEGINNING of the parcel of land herein described; thence continue South 89°37'25" West, along the boundary of said Tract "F3", a distance of 89.44 feet; thence North 62°43'26" West, a distance of 42.70 feet to a point of curvature; thence northerly, 76.21 feet along the arc of a circular curve, concave northeasterly, having a radius of 70.00 feet, through a central angle of 62°22'57" and being subtended by a chord which bears North 31°31'57" West, a distance of 72.51 feet; thence North 00°19'10" West, a distance of 818.53 feet; thence North 00°31'12" East, a distance of 950.84 feet to a point of curvature; thence northerly, 363.92 feet along the arc of a circular curve, concave southwesterly, having a radius of 380.00 feet, through a central angle of 54°52'17" and being subtended by a chord which bears North 26°54'57" West, a distance of 350.17 feet; thence North 54°21'06" West, a distance of 929.34 feet to a point of curvature; thence northerly, 52.17 feet along the arc of a circular curve, concave northeasterly, having a radius of 50.00 feet, through a central angle of 59°46'39" and being subtended by a chord which bears North 24°27'46" West, a distance of 49.83 feet; thence North 05°25'33" East, a distance of 104.16 feet to a point of curvature; thence northeasterly, 104.91 feet along the arc of a circular curve, concave southeasterly, having a radius of 50.00 feet, through a central angle of 120°13'21" and being subtended by a chord which bears North 65°32'14" East, a distance of 86.70 feet; thence South 54°21'06" East, a distance of 302.92 feet; thence South 54°23'36" East, a distance of 898.16 feet to a point of curvature; thence southeasterly, 47.93 feet along the arc of a circular curve, concave southwesterly, having a radius of 50.00 feet, through a central angle of 54°55'07" and being subtended by a chord which bears South 26°56'02" East, a distance of 46.11 feet; thence South 00°31'32" West, a distance of 1,239.35 feet; thence South 00°19'26" East, a distance of 848.18 feet; thence South 00°22'36" East, a distance of 17.57 feet to a point of curvature; thence southerly, 15.27 feet along the arc of a circular curve, concave easterly, having a radius of 30.00 feet, through a central angle of 29°09'45" and being subtended by a chord which bears South 14°57'28" East, a distance of 15.11 feet; thence South 29°32'20" East, a distance of 8.73 feet to a point of curvature; thence southerly, 22.61 feet along the arc of a circular curve, concave westerly, having a radius of 70.00 feet, through a central angle of 18°30'34" and being subtended by a chord which bears South 20°17'03" East, a distance of 22.52 feet to the POINT OF BEGINNING.

Containing 12.669 acres, more or less.



BELLA TESORO
AN ESPLANADE COMMUNITY
PHASE 1
TRACT "F3"
(FUTURE DEVELOPMENT, T.D.E., T.A.E.)
PLAT BOOK 67, PAGES 32-54

S. LINE OF THE S.E. 1/4
SECTION 18-51-27
N. LINE OF THE N.E. 1/4
SECTION 18-51-27

- NOTES**
- BEARINGS SHOWN HEREIN ARE BASED ON THE EAST LINE OF THE SOUTHWEST QUARTER OF SECTION 18, TOWNSHIP 51 SOUTH, RANGE 27 EAST, BEING S 00°31'32" W AND RELATE TO THE STATE PLANE COORDINATE SYSTEM ESTABLISHED BY THE NATIONAL GEODETIC SURVEY FOR FLORIDA EAST ZONE, 1983 DATUM WITH 1990 ADJUSTMENT.
 - SUBJECT TO EASEMENTS, RESERVATIONS AND RESTRICTIONS OF RECORD.
 - ALL DIMENSIONS ARE IN FEET AND DECIMALS THEREOF, UNLESS OTHERWISE NOTED.

- ABBREVIATIONS**
- B.O.B. = BASE OF BEARINGS
 - P.S.M. = PROFESSIONAL SURVEYOR & MAPPER
 - L.B.# = LICENSED BUSINESS NUMBER
 - L1 = LINE NUMBER
 - C1 = CURVE NUMBER
 - R.O.W. = RIGHT-OF-WAY
 - S.R. = STATE ROAD
 - F.D.O.T. = FLORIDA DEPARTMENT OF TRANSPORTATION
 - T.D.E. = TEMPORARY DRAINAGE EASEMENT
 - T.A.E. = TEMPORARY ACCESS EASEMENT

LINE	BEARING	DISTANCE
L1	S 89°37'25" W	89.44'
L2	N 62°43'26" W	42.70'
L3	N 06°25'33" E	104.16'
L4	S 54°21'06" E	302.92'
L5	S 00°22'36" E	17.57'
L6	S 29°32'20" E	8.73'

CURVE	RADIUS	DELTA	LENGTH	CHORD	CHORD BEARING
C1	70.00'	62°22'57"	76.21'	72.51'	N 35°31'57" W
C2	380.00'	54°52'17"	363.92'	350.17'	N 26°54'57" W
C3	50.00'	59°46'36"	52.17'	49.83'	N 24°27'46" W
C4	50.00'	120°13'21"	104.91'	86.70'	N 65°32'14" E
C5	50.00'	54°25'07"	47.93'	46.11'	S 28°56'02" E
C6	30.00'	29°09'45"	15.27'	15.11'	S 14°57'28" E
C7	70.00'	18°30'34"	22.61'	22.52'	S 20°17'03" E



John Scott Rhodes, PSM # 5739
 BY: PSM L55739
 JOHN SCOTT RHODES PSM # 5739

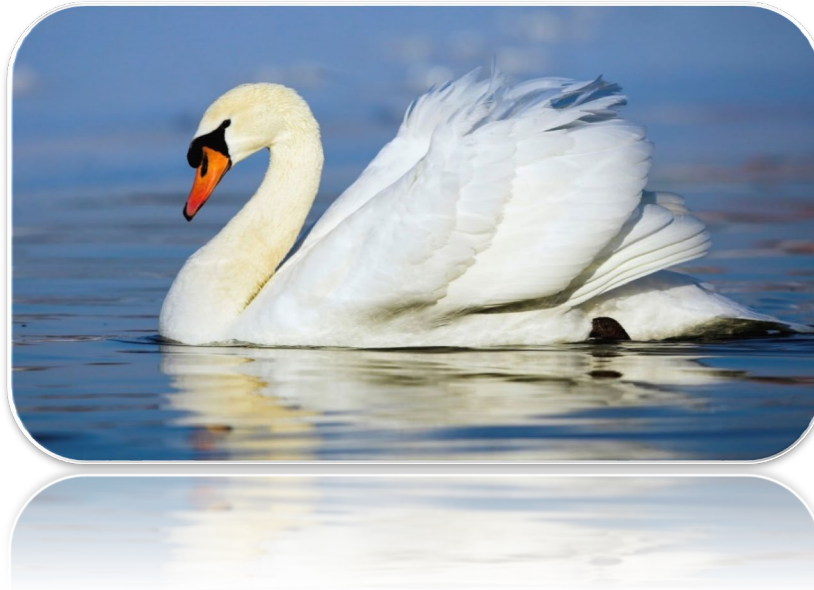
SKETCH AND DESCRIPTION
LAKE E1-27

date: September 4, 2024
 scale: 1" = 400'
 add file: 2024-444 LAKE E1-27.DWG
 28100 BONITA GRANDE DRIVE SUITE 107
 BONITA SPRINGS, FL 34135
 (239) 405-8166 (239) 405-8163 FAX

PSM:
 JSR
 drawn:
 RWC
 checked:
 RWC
 view:
 E1-27
 Project#:
 2024-444
 sheet #:
 2 of 2

NOT A SURVEY

CURRENTS COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - NOVEMBER 2024

FISCAL YEAR 2025

PREPARED BY:

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

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

Currents Community Development District

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JPWard & Associates, LLC

2301 NORTHEAST 37 STREET
FORT LAUDERDALE,
FLORIDA 33308

**Currents Community Development District
Balance Sheet
for the Period Ending November 30, 2024**

	Governmental Funds								Account Groups		Totals (Memorandum Only)
	General Fund	Debt Service Funds			Capital Project Fund		General Long Term Debt	General Fixed Assets			
		Series 2020A	Series 2020B	Series 2024	Series 2020A	Series 2024					
Assets											
Cash and Investments											
General Fund - Invested Cash	\$ 14,701	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,701
Debt Service Fund											
Interest Account	-	-	-	-	-	-	-	-	-	-	-
Sinking Account	-	-	-	-	-	-	-	-	-	-	-
Reserve Account	-	327,600	454,325	653,500	-	-	-	-	-	-	1,435,425
Revenue Account	-	116,663	3,937	58,451	-	-	-	-	-	-	179,051
Prepayment Account	-	-	462,715	-	-	-	-	-	-	-	462,715
Capitalized Interest Account	-	-	-	12,684	-	-	-	-	-	-	12,684
Construction Account	-	-	-	-	-	3,171,296	-	-	-	-	3,171,296
Cost of Issuance Account	-	-	-	-	-	2,521	-	-	-	-	2,521
Due from Other Funds											
General Fund	-	-	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable											
Assessments Receivable											
Amount Available in Debt Service Funds	-	-	-	-	-	-	1,365,241	-	-	-	1,365,241
Amount to be Provided by Debt Service Funds	-	-	-	-	-	-	38,679,759	-	-	-	38,679,759
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	-	18,918,600	-	-	18,918,600
Total Assets	\$ 14,701	\$ 444,263	\$ 920,977	\$ 724,635	\$ -	\$ 3,173,817	\$ 40,045,000	\$ 18,918,600	\$ -	\$ -	\$ 64,241,992

**Currents Community Development District
Balance Sheet
for the Period Ending November 30, 2024**

Governmental Funds									
	Debt Service Funds				Capital Project Fund		Account Groups		Totals (Memorandum Only)
	General Fund	Series 2020A	Series 2020B	Series 2024	Series 2020A	Series 2024	General Long Term Debt	General Fixed Assets	
Liabilities									
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Developer	-	-	-	-	-	-	-	-	-
Due to Other Funds									
General Fund	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-
Bonds Payable									
Current Portion (Due within 12 months)									
Series 2020A	-	-	-	-	-	-	235,000	-	235,000
Series 2020B	-	-	-	-	-	-	-	-	-
Series 2024	-	-	-	-	-	-	260,000	-	260,000
Long Term									
Series 2020A	-	-	-	-	-	-	10,565,000	-	10,565,000
Series 2020B	-	-	-	-	-	-	\$10,445,000	-	10,445,000
Series 2024	-	-	-	-	-	-	\$18,540,000	-	18,540,000
Unamortized Prem/Disc on Bds Pybl	-	-	-	-	(126,186)	(101,125)	-	-	(227,310)
Total Liabilities	\$ -	\$ -	\$ -	\$ -	\$ (126,186)	\$ (101,125)	\$ 40,045,000	\$ -	\$ 39,817,690
Fund Equity and Other Credits									
Investment in General Fixed Assets	-	-	-	-	-	-	-	18,918,600	18,918,600
Fund Balance									
Restricted									
Beginning: October 1, 2024 (Unaudited)	-	621,480	1,081,292	982,578	126,186	3,246,615	-	-	6,058,152
Results from Current Operations	-	(177,217)	(160,315)	(257,944)	-	28,326	-	-	(567,150)
Unassigned									
Beginning: October 1, 2024 (Unaudited)	26,370	-	-	-	-	-	-	-	26,370
Results from Current Operations	(11,669)	-	-	-	-	-	-	-	(11,669)
Total Fund Equity and Other Credits	\$ 14,701	\$ 444,263	\$ 920,977	\$ 724,635	\$ 126,186	\$ 3,274,941	\$ -	\$ 18,918,600	\$ 24,424,302
Total Liabilities, Fund Equity and Other Credits	\$ 14,701	\$ 444,263	\$ 920,977	\$ 724,635	\$ 0	\$ 3,173,817	\$ 40,045,000	\$ 18,918,600	\$ 64,241,992

**Currents Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2024**

Description	October	November	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources					
Carryforward	\$ -	\$ -	\$ -	\$ -	N/A
Interest					
Interest - General Checking	-	-	-	-	N/A
Special Assessment Revenue					
Special Assessments - On-Roll	2,275	15,916	18,191	437,328	4%
Special Assessments - Off-Roll	-	-	-	-	N/A
Misc. Revenue					
Land Exchange	-	-	-	-	N/A
Boundary Collection	-	-	-	-	N/A
Developer Contribution	-	-	-	-	N/A
Intragovernmental Transfer In	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 2,275	\$ 15,916	18,191	\$ 437,328	4%
Expenditures and Other Uses					
Executive					
Professional Management	3,667	3,667	7,333	44,000	17%
Financial and Administrative					
Audit Services	-	-	-	4,400	0%
Accounting Services	3,167	3,167	6,333	38,000	17%
Assessment Roll Services	2,833	2,833	5,667	34,000	17%
Arbitrage Rebate Services	-	-	-	1,500	0%
Other Contractual Services					
Legal Advertising	-	-	-	2,000	0%
Trustee Services	-	-	-	11,500	0%
Dissemination Agent Services	3,500	-	3,500	5,000	70%
Bond Amortization Schedules	-	500	500	-	N/A
Property Appraiser Fees	-	-	-	1,500	0%
Bank Service Fees	-	-	-	350	0%

Prepared by:

JPWARD and Associates, LLC

**Currents Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2024**

Description	October	November	Year to Date	Total Annual Budget	% of Budget
Communications & Freight Services					
Postage, Freight & Messenger	22	11	33	100	33%
Computer Services - Website Development	-	-	-	1,600	0%
Insurance	6,319	-	6,319	7,000	90%
Printing & Binding	-	-	-	100	0%
Subscription & Memberships	-	175	175	175	100%
Legal Services					
Legal - General Counsel	-	-	-	10,000	0%
Legal - Series 2019 Bonds	-	-	-	-	N/A
Legal - Series 2020A Bonds	-	-	-	-	N/A
Legal - Series 2020B Bonds	-	-	-	-	N/A
Land Exchange	-	-	-	-	N/A
Boundary Contraction	-	-	-	-	N/A
Other General Government Services					
Engineering Services	-	-	-	15,000	0%
Stormwater Needs Analysis	-	-	-	-	N/A
Contingencies	-	-	-	-	N/A
Other Current Charges	-	-	-	-	N/A

**Currents Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2024**

Description	October	November	Year to Date	Total Annual Budget	% of Budget
Stormwater Management Services					
Professional - Management	-	-	-	20,000	0%
Field Operations	-	-	-	-	N/A
Mitigation Monitoring	-	-	-	-	N/A
Utility Services					
Electric	-	-	-	-	N/A
Repairs & Maintenance	-	-	-	-	N/A
Lake System					
Aquatic Weed Control	-	-	-	68,400	0%
Lake Bank Maintenance	-	-	-	15,000	0%
Slope Survey Monitoring	-	-	-	-	N/A
Water Quality Reporting/Testing	-	-	-	15,000	0%
Littoral Shelf - Invasive Plant Ctrl	-	-	-	10,000	0%
Control Structures/Catch Basin/Outfall	-	-	-	7,500	0%
Preserve Services					
Repairs & Maintenance	-	-	-	15,000	0%
Monitoring	-	-	-	15,000	0%
Capital Outlay					
Aeration Systems	-	-	-	-	N/A
Littoral Shelf Plantings	-	-	-	-	N/A
Erosion Restoration	-	-	-	-	N/A
Contingencies	-	-	-	14,590	0%
Contingencies - OVERALL	-	-	-	-	N/A
Landscaping					
Repairs & Maintenance	-	-	-	-	N/A
Reserves					
Extraordinary Capital/Operations	-	-	-	50,000	0%
Operational Reserve (Future Years)	-	-	-	-	N/A
Other Fees and Charges					
Discounts/Collection Fees	-	-	-	30,613	0%
Sub-Total:	19,508	10,352	29,860	437,328	7%
Total Expenditures and Other Uses:					
	\$ 19,508	\$ 10,352	\$ 29,860	\$ 437,328	7%
Net Increase/ (Decrease) in Fund Balance	(17,233)	5,564	(11,669)	-	
Fund Balance - Beginning	26,370	9,136	26,370	-	
Fund Balance - Ending	\$ 9,136	\$ 14,701	\$ 14,701	\$ -	

Currents Community Development District
Debt Service Fund - Series 2020A
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2024

Description	October	November	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources					
Carryforward	\$ -	\$ -	\$ -	\$ -	N/A
Interest Income					
Interest Account	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	N/A
Reserve Account	1,355	1,317	2,672	12,500	21%
Prepayment Account	-	-	-	-	N/A
Revenue Account	1,215	1,192	2,406	8,000	30%
Capitalized Interest Account	-	-	-	-	N/A
Special Assessments - Prepayments					
Special Assessments - On Roll	3,664	25,640	29,305	701,123	4%
Special Assessments - Off Roll	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	N/A
Debt Proceeds					
Intragovernmental Transfer In	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 6,234	\$ 28,149	\$ 34,383	\$ 721,623	N/A
Expenditures and Other Uses					
Debt Service					
Principal Debt Service - Mandatory					
Series 2020A	-	-	-	235,000	0%
Principal Debt Service - Early Redemptions					
Series 2020A	-	-	-	-	N/A
Interest Expense					
Series 2020A	-	211,600	211,600	423,200	50%
Property Appraiser & Tax Collector Fees					
Operating Transfers Out (To Other Funds)	-	-	-	-	N/A
Other Fees and Charges					
Fees/Discounts for Early Payment	-	-	-	45,867	0%
Total Expenditures and Other Uses:	\$ -	\$ 211,600	\$ 211,600	\$ 704,067	N/A
Net Increase/ (Decrease) in Fund Balance	6,234	(183,451)	(177,217)	17,556	
Fund Balance - Beginning	621,480	627,714	621,480	594,507	
Fund Balance - Ending	\$ 627,714	\$ 444,263	\$ 444,263	\$ 612,063	

Prepared by:

JPWARD and Associates, LLC

Currents Community Development District
Debt Service Fund - Series 2020B
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2024

Description	October	November	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources					
Carryforward	\$ -	\$ -	\$ -	\$ -	N/A
Interest Income					
Interest Account	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	N/A
Reserve Account	1,915	1,827	3,742	18,000	21%
Prepayment Account	1,973	3,423	5,396	7,000	77%
Revenue Account	37	158	195	1,400	14%
Capitalized Interest Account	-	-	-	-	N/A
Special Assessments - Prepayments					
Special Assessments - On Roll	-	-	-	-	N/A
Special Assessments - Off Roll	217,954	-	217,954	470,688	46%
Special Assessments - Prepayments	339,919	114,641	454,560	-	N/A
Debt Proceeds					
Intragovernmental Transfer In	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 561,798	\$ 120,049	\$ 681,848	\$ 497,088	N/A
Expenditures and Other Uses					
Debt Service					
Principal Debt Service - Mandatory					
Series 2020B	-	-	-	-	N/A
Principal Debt Service - Early Redemptions					
Series 2020B	-	615,000	615,000	-	N/A
Interest Expense					
Series 2020B	-	227,163	227,163	470,688	48%
Payment to Refunded Bonds Escrow Agent	-	-	-	-	N/A
Operating Transfers Out (To Other Funds)					
	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 842,163	\$ 842,163	\$ 470,688	N/A
Net Increase/ (Decrease) in Fund Balance	561,798	(722,113)	(160,315)	26,400	
Fund Balance - Beginning	1,081,292	1,643,091	1,081,292	1,024,987	
Fund Balance - Ending	\$ 1,643,091	\$ 920,977	\$ 920,977	\$ 1,051,387	

Currents Community Development District
Debt Service Fund - Series 2024
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2024

Description	October	November	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources					
Carryforward	\$ -	\$ -	\$ -	\$ 321,796	0%
Interest Income					
Interest Account	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	N/A
Reserve Account	2,703	2,627	5,331	-	N/A
Prepayment Account	-	-	-	-	N/A
Revenue Account	-	-	-	-	N/A
Capitalized Interest Account	1,359	1,339	2,698	-	N/A
Special Assessments - Prepayments					
Special Assessments - On Roll	7,309	51,142	58,451	1,398,499	4%
Special Assessments - Off Roll	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	N/A
Debt Proceeds					
Intragovernmental Transfer In	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 11,372	\$ 55,108	\$ 66,480	\$ 1,720,295	N/A
Expenditures and Other Uses					
Debt Service					
Principal Debt Service - Mandatory					
Series 2020B	-	-	-	260,000	0%
Principal Debt Service - Early Redemptions					
Series 2020B	-	-	-	-	N/A
Interest Expense					
Series 2020B	-	321,796	321,796	848,371	38%
Payment to Refunded Bonds Escrow Agent					
	-	-	-	-	N/A
Operating Transfers Out (To Other Funds)					
	-	2,627	2,627	-	N/A
Other Fees and Charges					
Fees/Discounts for Early Payment	-	-	-	91,491	0%
Total Expenditures and Other Uses:	\$ -	\$ 324,423	\$ 324,423	\$ 1,199,862	N/A
Net Increase/ (Decrease) in Fund Balance	11,372	(269,315)	(257,944)	520,433	
Fund Balance - Beginning	982,578	993,950	982,578	-	
Fund Balance - Ending	\$ 993,950	\$ 724,635	\$ 724,635	\$ 520,433	

Prepared by:

JPWARD and Associates, LLC

**Currents Community Development District
Capital Projects Fund - Series 2020A
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2024**

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

Currents Community Development District
Capital Projects Fund - Series 2024
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2024

Description	October	November	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources					
Carryforward	\$ -	\$ -	\$ -	\$ -	N/A
Interest Income					
Construction Account	12,991	12,687	25,678	-	N/A
Cost of Issuance	11	10	21	-	N/A
Debt Proceeds	-	-	-	-	N/A
Developer Contributions	-	-	-	-	N/A
Operating Transfers In (From Other Funds)	-	2,627	2,627	-	N/A
Total Revenue and Other Sources:	\$ 13,002	\$ 15,324	\$ 28,326	\$ -	N/A
Expenditures and Other Uses					
Executive					
Professional Management	-	-	-	-	N/A
Other Contractual Services					
Assessment Roll Services	-	-	-	-	N/A
Trustee Services	-	-	-	-	N/A
Dissemination Services	-	-	-	-	N/A
Printing & Binding	-	-	-	-	N/A
Legal Services					
Legal - Series 2024 Bonds	-	-	-	-	N/A
Capital Outlay					
Construction - Water-Sewer Combination	-	-	-	-	N/A
Construction - Stormwater Management	-	-	-	-	N/A
Construction - Landscaping	-	-	-	-	N/A
Construction - Roadway Improvements Off-Site	-	-	-	-	N/A
Cost of Issuance					
Legal - Series 2024 Bonds	-	-	-	-	N/A
Underwriter's Discount	-	-	-	-	N/A
Operating Transfers Out (To Other Funds)	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	13,002	15,324	28,326	-	
Fund Balance - Beginning	3,246,615	3,259,617	3,246,615	-	
Fund Balance - Ending	\$ 3,259,617	\$ 3,274,941	\$ 3,274,941	\$ -	

Prepared by:

JPWARD and Associates, LLC

CURRENTS COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - DECEMBER 2024

FISCAL YEAR 2025

PREPARED BY:

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

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

Currents Community Development District

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JPWard & Associates, LLC

2301 NORTHEAST 37 STREET
FORT LAUDERDALE,
FLORIDA 33308

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

	Governmental Funds							Account Groups		Totals (Memorandum Only)
	General Fund	Debt Service Funds			Capital Project Fund		General Long Term Debt	General Fixed Assets		
		Series 2020A	Series 2020B	Series 2024	Series 2020A	Series 2024				
Assets										
Cash and Investments										
General Fund - Invested Cash	\$ 304,696	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 304,696
Debt Service Fund										
Interest Account	-	-	-	-	-	-	-	-	-	-
Sinking Account	-	-	-	-	-	-	-	-	-	-
Reserve Account	-	327,600	428,188	653,500	-	-	-	-	-	1,409,288
Revenue Account	-	242,706	5,648	306,763	-	-	-	-	-	555,117
Prepayment Account	-	-	810,183	-	-	-	-	-	-	810,183
Capitalized Interest Account	-	-	-	12,731	-	-	-	-	-	12,731
Construction Account	-	-	-	-	-	3,185,574	-	-	-	3,185,574
Cost of Issuance Account	-	-	-	-	-	2,530	-	-	-	2,530
Due from Other Funds										
General Fund	-	69,814	-	139,249	-	-	-	-	-	209,063
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-
Accounts Receivable	-	-	-	-	-	-	-	-	-	-
Assessments Receivable	-	-	-	-	-	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	-	-	-	1,884,138	-	-	1,884,138
Amount to be Provided by Debt Service Funds	-	-	-	-	-	-	37,790,862	-	-	37,790,862
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	-	18,918,600	-	18,918,600
Total Assets	\$ 304,696	\$ 640,120	\$ 1,244,018	\$ 1,112,244	\$ -	\$ 3,188,104	\$ 39,675,000	\$ 18,918,600	\$ -	\$ 65,082,782

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

Governmental Funds									
	Debt Service Funds				Capital Project Fund		Account Groups		Totals (Memorandum Only)
	General Fund	Series 2020A	Series 2020B	Series 2024	Series 2020A	Series 2024	General Long Term Debt	General Fixed Assets	
Liabilities									
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Developer	-	-	-	-	-	-	-	-	-
Due to Other Funds									
General Fund	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	209,063	-	-	-	-	-	-	-	209,063
Bonds Payable									
Current Portion (Due within 12 months)									
Series 2020A	-	-	-	-	-	-	235,000	-	235,000
Series 2020B	-	-	-	-	-	-	-	-	-
Series 2024	-	-	-	-	-	-	260,000	-	260,000
Long Term									
Series 2020A	-	-	-	-	-	-	10,565,000	-	10,565,000
Series 2020B	-	-	-	-	-	-	\$10,075,000	-	10,075,000
Series 2024	-	-	-	-	-	-	\$18,540,000	-	18,540,000
Unamortized Prem/Disc on Bds Pybl	-	-	-	-	(126,186)	(101,125)	-	-	(227,310)
Total Liabilities	\$ 209,063	\$ -	\$ -	\$ -	\$ (126,186)	\$ (101,125)	\$ 39,675,000	\$ -	\$ 39,656,753
Fund Equity and Other Credits									
Investment in General Fixed Assets	-	-	-	-	-	-	-	18,918,600	18,918,600
Fund Balance									
Restricted									
Beginning: October 1, 2024 (Unaudited)	-	621,480	1,081,292	982,578	126,186	3,246,615	-	-	6,058,152
Results from Current Operations	-	18,640	162,726	129,666	-	42,613	-	-	353,644
Unassigned									
Beginning: October 1, 2024 (Unaudited)	26,370	-	-	-	-	-	-	-	26,370
Results from Current Operations	69,263	-	-	-	-	-	-	-	69,263
Total Fund Equity and Other Credits	\$ 95,632	\$ 640,120	\$ 1,244,018	\$ 1,112,244	\$ 126,186	\$ 3,289,229	\$ -	\$ 18,918,600	\$ 25,426,029
Total Liabilities, Fund Equity and Other Credits	\$ 304,696	\$ 640,120	\$ 1,244,018	\$ 1,112,244	\$ 0	\$ 3,188,104	\$ 39,675,000	\$ 18,918,600	\$ 65,082,782

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

Description	October	November	December	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources						
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest						
Interest - General Checking	-	-	-	-	-	N/A
Special Assessment Revenue						
Special Assessments - On-Roll	2,275	15,916	120,604	138,795	437,328	32%
Special Assessments - Off-Roll	-	-	-	-	-	N/A
Misc. Revenue						
Land Exchange	-	-	-	-	-	N/A
Boundary Collection	-	-	-	-	-	N/A
Developer Contribution	-	-	-	-	-	N/A
Intragovernmental Transfer In	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 2,275	\$ 15,916	\$ 120,604	138,795	\$ 437,328	32%
Expenditures and Other Uses						
Executive						
Professional Management	3,667	3,667	3,667	11,000	44,000	25%
Financial and Administrative						
Audit Services	-	-	-	-	4,400	0%
Accounting Services	3,167	3,167	3,167	9,500	38,000	25%
Assessment Roll Services	2,833	2,833	2,833	8,500	34,000	25%
Arbitrage Rebate Services	-	-	-	-	1,500	0%
Other Contractual Services						
Legal Advertising	-	-	858	858	2,000	43%
Trustee Services	-	-	-	-	11,500	0%
Dissemination Agent Services	3,500	-	-	3,500	5,000	70%
Bond Amortization Schedules	-	500	-	500	-	N/A
Property Appraiser Fees	-	-	200	200	1,500	13%
Bank Service Fees	-	-	-	-	350	0%

Prepared by:

JPWARD and Associates, LLC

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

Description	October	November	December	Year to Date	Total Annual Budget	% of Budget
Communications & Freight Services						
Postage, Freight & Messenger	22	11	35	68	100	68%
Computer Services - Website Development	-	-	-	-	1,600	0%
Insurance	6,319	-	-	6,319	7,000	90%
Printing & Binding	-	-	-	-	100	0%
Subscription & Memberships	-	175	-	175	175	100%
Legal Services						
Legal - General Counsel	-	-	4,364	4,364	10,000	44%
Legal - Series 2019 Bonds	-	-	-	-	-	N/A
Legal - Series 2020A Bonds	-	-	-	-	-	N/A
Legal - Series 2020B Bonds	-	-	-	-	-	N/A
Land Exchange	-	-	-	-	-	N/A
Boundary Contraction	-	-	-	-	-	N/A
Other General Government Services						
Engineering Services	-	-	-	-	15,000	0%
Stormwater Needs Analysis	-	-	-	-	-	N/A
Contingencies	-	-	-	-	-	N/A
Other Current Charges	-	-	-	-	-	N/A

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

Description	October	November	December	Year to Date	Total Annual Budget	% of Budget
Stormwater Management Services						
Professional - Management	-	-	3,333	3,333	20,000	17%
Field Operations	-	-	-	-	-	N/A
Mitigation Monitoring	-	-	-	-	-	N/A
Utility Services						
Electric	-	-	-	-	-	N/A
Repairs & Maintenance	-	-	-	-	-	N/A
Lake System						
Aquatic Weed Control	-	-	18,015	18,015	68,400	26%
Lake Bank Maintenance	-	-	-	-	15,000	0%
Slope Survey Monitoring	-	-	-	-	-	N/A
Water Quality Reporting/Testing	-	-	-	-	15,000	0%
Littoral Shelf - Invasive Plant Ctrl	-	-	-	-	10,000	0%
Control Structures/Catch Basin/Outfall	-	-	-	-	7,500	0%
Preserve Services						
Repairs & Maintenance	-	-	3,201	3,201	15,000	21%
Monitoring	-	-	-	-	15,000	0%
Capital Outlay						
Aeration Systems	-	-	-	-	-	N/A
Littoral Shelf Plantings	-	-	-	-	-	N/A
Erosion Restoration	-	-	-	-	-	N/A
Contingencies	-	-	-	-	14,590	0%
Contingencies - OVERALL	-	-	-	-	-	N/A
Landscaping						
Repairs & Maintenance	-	-	-	-	-	N/A
Reserves						
Extraordinary Capital/Operations	-	-	-	-	50,000	0%
Operational Reserve (Future Years)	-	-	-	-	-	N/A
Other Fees and Charges						
Discounts/Collection Fees	-	-	-	-	30,613	0%
Sub-Total:	19,508	10,352	39,673	69,533	437,328	16%
Total Expenditures and Other Uses:						
	\$ 19,508	\$ 10,352	\$ 39,673	\$ 69,533	\$ 437,328	16%
Net Increase/ (Decrease) in Fund Balance	(17,233)	5,564	80,932	69,263	-	
Fund Balance - Beginning	26,370	9,136	14,701	26,370	-	
Fund Balance - Ending	\$ 9,136	\$ 14,701	\$ 95,632	\$ 95,632	\$ -	

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

Description	October	November	December	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources						
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest Income						
Interest Account	-	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	-	N/A
Reserve Account	1,355	1,317	1,223	3,896	12,500	31%
Prepayment Account	-	-	-	-	-	N/A
Revenue Account	1,215	1,192	346	2,752	8,000	34%
Capitalized Interest Account	-	-	-	-	-	N/A
Special Assessments - Prepayments						
Special Assessments - On Roll	3,664	25,640	194,287	223,592	701,123	32%
Special Assessments - Off Roll	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	N/A
Debt Proceeds						
Intragovernmental Transfer In	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 6,234	\$ 28,149	\$ 195,857	\$ 230,240	\$ 721,623	N/A
Expenditures and Other Uses						
Debt Service						
Principal Debt Service - Mandatory						
Series 2020A	-	-	-	-	235,000	0%
Principal Debt Service - Early Redemptions						
Series 2020A	-	-	-	-	-	N/A
Interest Expense						
Series 2020A	-	211,600	-	211,600	423,200	50%
Property Appraiser & Tax Collector Fees						
Operating Transfers Out (To Other Funds)	-	-	-	-	-	N/A
Other Fees and Charges						
Fees/Discounts for Early Payment	-	-	-	-	45,867	0%
Total Expenditures and Other Uses:	\$ -	\$ 211,600	\$ -	\$ 211,600	\$ 704,067	N/A
Net Increase/ (Decrease) in Fund Balance	6,234	(183,451)	195,857	18,640	17,556	
Fund Balance - Beginning	621,480	627,714	444,263	621,480	594,507	
Fund Balance - Ending	\$ 627,714	\$ 444,263	\$ 640,120	\$ 640,120	\$ 612,063	

Prepared by:

JPWARD and Associates, LLC

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

Description	October	November	December	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources						
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest Income						
Interest Account	-	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	-	N/A
Reserve Account	1,915	1,827	1,697	5,439	18,000	30%
Prepayment Account	1,973	3,423	1,454	6,850	7,000	98%
Revenue Account	37	158	14	209	1,400	15%
Capitalized Interest Account	-	-	-	-	-	N/A
Special Assessments - Prepayments						
Special Assessments - On Roll	-	-	-	-	-	N/A
Special Assessments - Off Roll	217,954	-	-	217,954	470,688	46%
Special Assessments - Prepayments	339,919	114,641	319,876	774,436	-	N/A
Debt Proceeds						
	-	-	-	-	-	N/A
Intragovernmental Transfer In						
	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 561,798	\$ 120,049	\$ 323,041	\$ 1,004,888	\$ 497,088	N/A
Expenditures and Other Uses						
Debt Service						
Principal Debt Service - Mandatory						
Series 2020B	-	-	-	-	-	N/A
Principal Debt Service - Early Redemptions						
Series 2020B	-	615,000	-	615,000	-	N/A
Interest Expense						
Series 2020B	-	227,163	-	227,163	470,688	48%
Payment to Refunded Bonds Escrow Agent						
	-	-	-	-	-	N/A
Operating Transfers Out (To Other Funds)						
	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 842,163	\$ -	\$ 842,163	\$ 470,688	N/A
Net Increase/ (Decrease) in Fund Balance	561,798	(722,113)	323,041	162,726	26,400	
Fund Balance - Beginning	1,081,292	1,643,091	920,977	1,081,292	1,024,987	
Fund Balance - Ending	\$ 1,643,091	\$ 920,977	\$ 1,244,018	\$ 1,244,018	\$ 1,051,387	

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

Description	October	November	December	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources						
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ 321,796	0%
Interest Income						
Interest Account	-	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	-	N/A
Reserve Account	2,703	2,627	2,441	7,771	-	N/A
Prepayment Account	-	-	-	-	-	N/A
Revenue Account	-	-	40	40	-	N/A
Capitalized Interest Account	1,359	1,339	47	2,746	-	N/A
Special Assessments - Prepayments						
Special Assessments - On Roll	7,309	51,142	387,521	445,972	1,398,499	32%
Special Assessments - Off Roll	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	N/A
Debt Proceeds						
Intragovernmental Transfer In	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 11,372	\$ 55,108	\$ 390,050	\$ 456,529	\$ 1,720,295	N/A
Expenditures and Other Uses						
Debt Service						
Principal Debt Service - Mandatory						
Series 2020B	-	-	-	-	260,000	0%
Principal Debt Service - Early Redemptions						
Series 2020B	-	-	-	-	-	N/A
Interest Expense						
Series 2020B	-	321,796	-	321,796	848,371	38%
Payment to Refunded Bonds Escrow Agent						
	-	-	-	-	-	N/A
Operating Transfers Out (To Other Funds)						
	-	2,627	2,441	5,068	-	N/A
Other Fees and Charges						
Fees/Discounts for Early Payment	-	-	-	-	91,491	0%
Total Expenditures and Other Uses:	\$ -	\$ 324,423	\$ 2,441	\$ 326,864	\$ 1,199,862	N/A
Net Increase/ (Decrease) in Fund Balance	11,372	(269,315)	387,609	129,666	520,433	
Fund Balance - Beginning	982,578	993,950	724,635	982,578	-	
Fund Balance - Ending	\$ 993,950	\$ 724,635	\$ 1,112,244	\$ 1,112,244	\$ 520,433	

Prepared by:

JPWARD and Associates, LLC

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

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

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

Description	October	November	December	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources						
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest Income						
Construction Account	12,991	12,687	11,838	37,516	-	N/A
Cost of Issuance	11	10	9	30	-	N/A
Debt Proceeds	-	-	-	-	-	N/A
Developer Contributions	-	-	-	-	-	N/A
Operating Transfers In (From Other Funds)	-	2,627	2,441	5,068	-	N/A
Total Revenue and Other Sources:	<u>\$ 13,002</u>	<u>\$ 15,324</u>	<u>\$ 14,288</u>	<u>\$ 42,613</u>	<u>\$ -</u>	<u>N/A</u>
Expenditures and Other Uses						
Executive						
Professional Management	-	-	-	-	-	N/A
Other Contractual Services						
Assessment Roll Services	-	-	-	-	-	N/A
Trustee Services	-	-	-	-	-	N/A
Dissemination Services	-	-	-	-	-	N/A
Printing & Binding	-	-	-	-	-	N/A
Legal Services						
Legal - Series 2024 Bonds	-	-	-	-	-	N/A
Capital Outlay						
Construction - Water-Sewer Combination	-	-	-	-	-	N/A
Construction - Stormwater Management	-	-	-	-	-	N/A
Construction - Landscaping	-	-	-	-	-	N/A
Construction - Roadway Improvements Off-Site	-	-	-	-	-	N/A
Cost of Issuance						
Legal - Series 2024 Bonds	-	-	-	-	-	N/A
Underwriter's Discount	-	-	-	-	-	N/A
Operating Transfers Out (To Other Funds)	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>N/A</u>
Net Increase/ (Decrease) in Fund Balance	13,002	15,324	14,288	42,613	-	
Fund Balance - Beginning	3,246,615	3,259,617	3,274,941	3,246,615	-	
Fund Balance - Ending	<u>\$ 3,259,617</u>	<u>\$ 3,274,941</u>	<u>\$ 3,289,229</u>	<u>\$ 3,289,229</u>	<u>\$ -</u>	

Prepared by:

JWARD and Associates, LLC