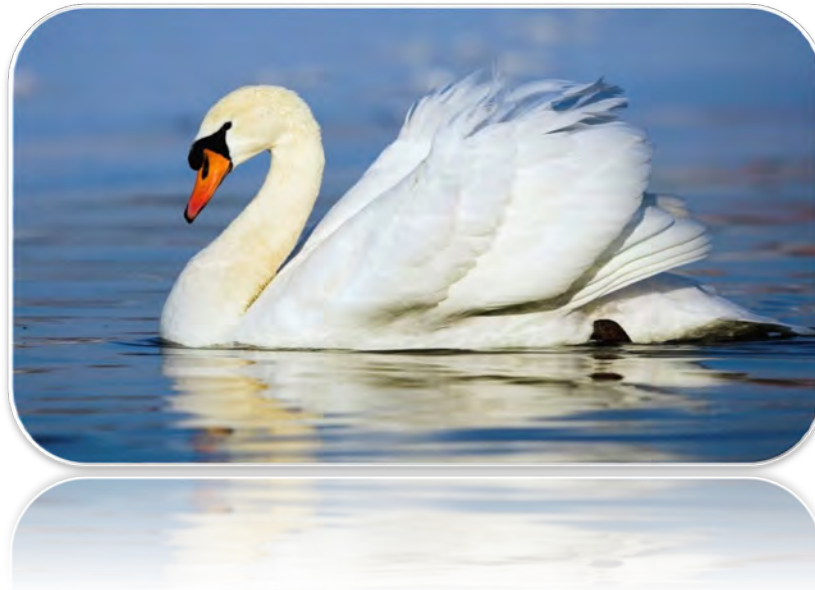


# CURRENTS COMMUNITY DEVELOPMENT DISTRICT

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## MEETING AGENDA

FEBRUARY 13, 2025

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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

February 6, 2025

Board of Supervisors

Currents Community Development District

Dear Board Members:

The continued regular meeting of the Board of Supervisors of the Currents Community Development District will be held on **Thursday, February 13, 2025**, at **11:00 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/j.php?MTID=mca97bf5da87d6e99f83d0e149a935e44>

Access Code: **2332 964 2236**, Event password: **Jpward**

Or Phone: **408-418-9388** access code **2332 964 2236**, 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**

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1. Call to Order & Roll Call.
2. Consideration of Minutes:
  - I. January 14, 2025 – Public Hearings and 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).
    - c) Financial Statement for Period ending January 31, 2025 (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**

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

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The second order of business is the consideration of the minutes from November 12, 2024, Landowners Meeting and Regular Meeting and from the January 14, 2025 – Public Hearings and Regular Meeting.

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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.

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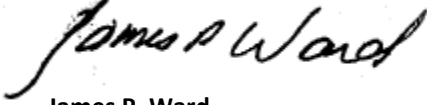
The fourth order of business are staff reports by the District Attorney, District Engineer, and the District Manager. The District Manager will report on the Financial Statements (unaudited) for the period ending November 30, 2024, December 31, 2024, and January 31, 2025.

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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 by phoning (954) 658-4900.

Sincerely,

Currents Community Development District



James P. Ward  
District Manager

**The Fiscal Year 2025 meeting schedule is as follows:**

February 13, 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**

10 The Regular Meeting of the Board of Supervisors of the Currents Community Development District was  
11 held on Tuesday, January 14, 2025 at 3:30 P.M. at the offices of Coleman, Yovanovich & Koester, 4001  
12 Tamiami Trail North, Suite 300, Naples, Florida 34103.  
13

14 **Present:**

15 Tommy Dean Assistant Secretary  
16 Felipe Gonzalez Chairperson  
17 Jarret English Assistant Secretary

18 **Absent:**

19 Rob Summers Vice Chairperson  
20 Tonya Holden Assistant Secretary

21 **Also present were:**

22 James P. Ward JPWard & Associates  
23 Greg Urbancic District Attorney

24 **Audience:**

25 All residents' names were not included with the minutes. If a resident did not identify  
26 themselves or the audio file did not pick up the name, the name was not recorded in these  
27 minutes.  
28

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

31  
32  
33 **FIRST ORDER OF BUSINESS**

**Call to Order**

34  
35 Mr. James P. Ward called the meeting to order at approximately 3:55 p.m. He reported all Members of  
36 the Board were present, with the exception of Supervisors Holden and Summers, constituting a quorum.  
37

38  
39 **SECOND ORDER OF BUSINESS**

**Consideration of Minutes**

- 40  
41 **I. November 12, 2024 - Landowners Meeting**  
42 **II. November 12, 2024 - Regular Meeting**

43  
44 Mr. Ward asked if there were any corrections or deletions to the Minutes; hearing none, he called  
45 for a motion.  
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**On MOTION made by Tommy Dean, seconded by Felipe Gonzalez, and with all in favor, the November 12, 2024 Landowners and Regular Meeting Minutes were approved.**

**THIRD ORDER OF BUSINESS**

**PUBLIC HEARING**

**PUBLIC HEARING RELATED TO THE ADOPTION OF RULES RELATING TO THE LAKE KNOWN AS LAKE 27**

- a) Public Comment
- b) Notice of Advertisement of Public Hearing
- c) Board Comment and Consideration
- d) 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

Mr. Ward called for a motion to open the public hearing.

**On MOTION made by Tommy Dean, seconded by Felipe Gonzalez, and with all in favor, the public hearing was opened.**

Mr. Ward stated Staff was asking the Board to continue the public hearing until February 11, 2025 at 3:30 p.m. at the standard location. He noted as such, the public comments and consideration of Resolution 2025-7 would be continued until that date. He asked if this was acceptable to the Board.

The Board discussed the matter and decided to continue the public hearing until Thursday, February 13, 2025 at 11:00 a.m.

**On MOTION made by Felipe Gonzalez, seconded by Tommy Dean, and with all in favor, the public hearing was continued until February 13, 2025 at 11:00 a.m. at the Offices of Coleman, Yovanovich & Koester, 4001 Tamiami Trail North, Suite 300, Naples, Florida 34103.**

**FOURTH ORDER OF BUSINESS**

**Staff Reports**

**I. District Attorney**

No report.

**II. District Engineer**

No report.

**III. District Manager**

- a) Financial Statement for period ending November 30, 2024 (unaudited)
- b) Financial Statement for period ending December 31, 2024 (unaudited)

94 No report.

95

96

97 **FIFTH ORDER OF BUSINESS**

**Supervisor’s Requests**

98

99 Mr. Ward asked if there were any Supervisor’s Requests.

100

101 Mr. Tommy Dean stated (indecipherable).

102

103 *Mr. Ward: BTI is really on a roll, so you are in good shape.*

104

105

106 **SIXTH ORDER OF BUSINESS**

**Public Comments**

107

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

112

113 There were no public comments.

114

115

116 **SEVENTH ORDER OF BUSINESS**

**Adjournment**

117

118 Mr. Ward adjourned the meeting at approximately 4:00 p.m.

119

**On MOTION made by Felipe Gonzalez, seconded by Jarret English, and  
with all in favor, the Meeting was adjourned.**

122

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Currents Community Development District

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

\_\_\_\_\_  
Felipe Gonzalez, Chairperson

129

**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 13<sup>th</sup> day of February 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 14<sup>th</sup> 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



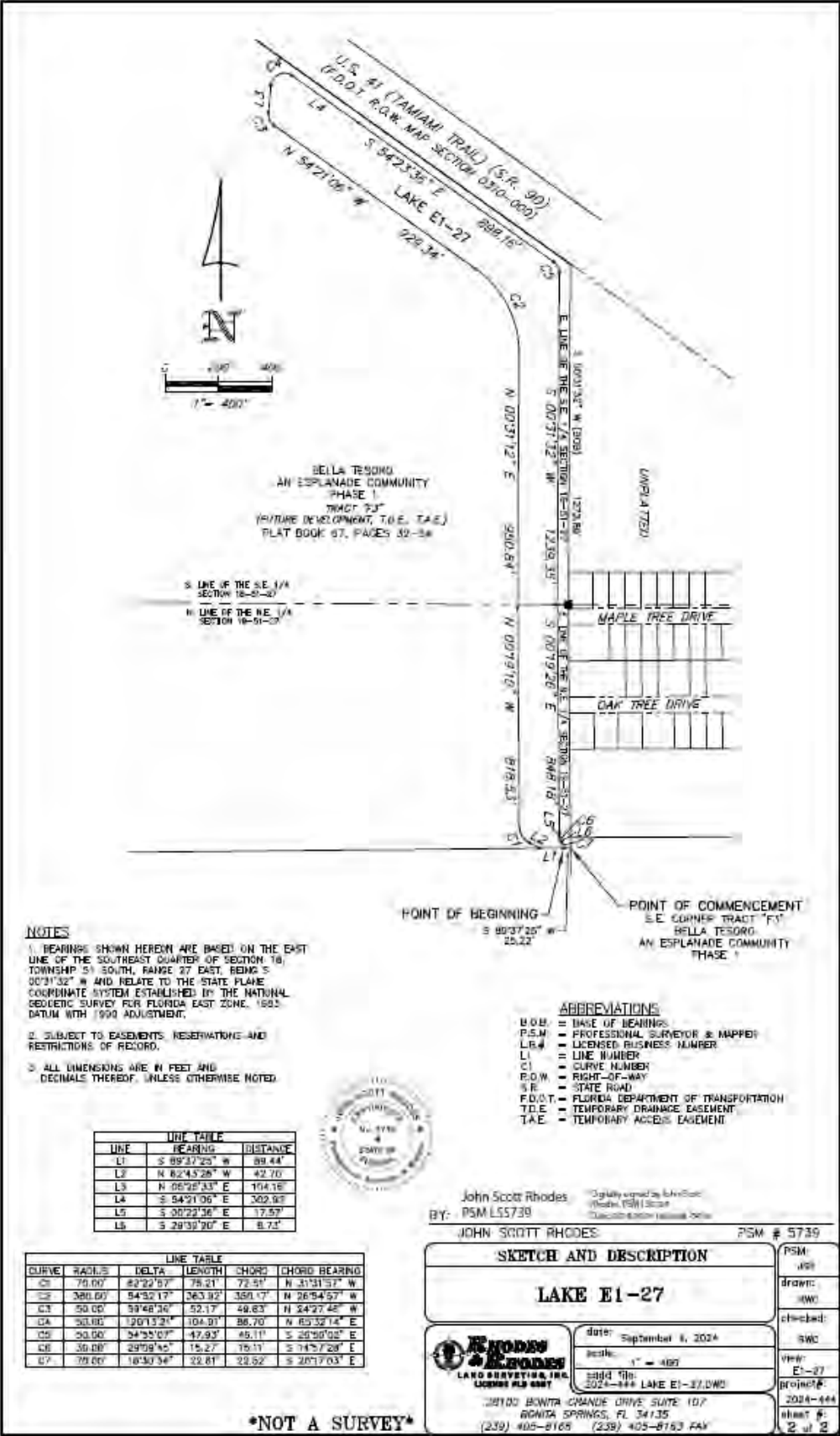
Rhodes and Rhodes Land Surveying  
28100 Bonita Grande Drive, STE 107  
Bonita Springs, FL 34135  
239-405-8166

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.



- NOTES**
1. BEARINGS SHOWN HEREIN ARE BASED ON THE EAST LINE OF THE SOUTHEAST QUARTER OF SECTION 16, TOWNSHIP 51 SOUTH, RANGE 27 EAST, BEING S 00°31'32" W AND RELATE TO THE STATE PLANE COORDINATE SYSTEM ESTABLISHED BY THE NATIONAL GEODESIC SURVEY FOR FLORIDA EAST ZONE, 1983 DATUM WITH 1990 ADJUSTMENT.
  2. SUBJECT TO EASEMENTS, RESERVATIONS AND RESTRICTIONS OF RECORD.
  3. 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
  - L# = LINE NUMBER
  - C# = 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 TABLE**

LINE	BEARING	DISTANCE
L1	S 89°37'25" W	89.44'
L2	N 82°45'28" W	42.70'
L3	N 06°26'33" E	104.18'
L4	S 84°21'06" E	302.93'
L5	S 00°22'36" E	17.57'
L6	S 29°30'20" E	8.75'

**CURVE TABLE**

CURVE	RADIUS	DELTA	LENGTH	CHORD	CHORD BEARING
C1	79.00'	82°22'57"	78.21'	72.51'	N 31°31'52" W
C2	380.00'	54°52'17"	363.82'	359.17'	N 26°54'57" W
C3	50.00'	59°48'36"	52.17'	49.83'	N 24°27'48" W
C4	50.00'	120°13'21"	104.90'	86.70'	N 65°32'14" E
C5	50.00'	34°25'07"	47.92'	45.11'	S 26°50'02" E
C6	50.00'	29°09'45"	15.27'	15.11'	S 74°57'28" E
C7	79.00'	16°30'54"	22.81'	22.52'	S 20°17'03" E



John Scott Rhodes  
 BY: PSM 55739  
 JOHN SCOTT RHODES PSM # 5739

**SKETCH AND DESCRIPTION**  
**LAKE E1-27**

**JOHN SCOTT RHODES**  
 LAND SURVEYING, INC.  
 LICENSE #18 6887

date: September 8, 2024  
 scale: 1" = 400'  
 2024-444 LAKE E1-27.DWG

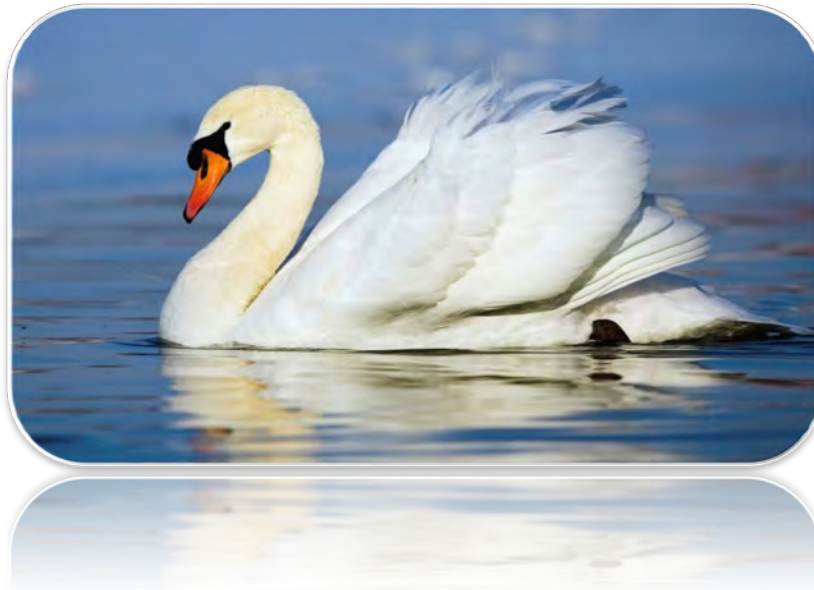
28100 BONITA GRANDE DRIVE SUITE 107  
 BONITA SPRINGS, FL 34135  
 (239) 405-8165 (239) 405-8163 FAX

PSM:	JSR
drawn:	JRW
checked:	JRW
view:	E1-27
project:	2024-444
sheet #:	2 of 2

**\*NOT A SURVEY\***

# **CURRENTS COMMUNITY DEVELOPMENT DISTRICT**

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## **FINANCIAL STATEMENTS - NOVEMBER 2024**

FISCAL YEAR 2025

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PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37<sup>TH</sup> STREET, FORT LAUDERDALE, FL 333308

T: 954-658-4900 E: [JimWard@JPWardAssociates.com](mailto: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								Totals (Memorandum Only)	
	General Fund	Debt Service Funds			Capital Project Fund		Account Groups			
		Series 2020A	Series 2020B	Series 2024	Series 2020A	Series 2024	General Long Term Debt	General Fixed Assets		
<b>Assets</b>										
<b>Cash and Investments</b>										
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
<b>Due from Other Funds</b>										
General Fund	-	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-
<b>Accounts Receivable</b>										
<b>Assessments Receivable</b>										
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
<b>Total Assets</b>	<b>\$ 14,701</b>	<b>\$ 444,263</b>	<b>\$ 920,977</b>	<b>\$ 724,635</b>	<b>\$ -</b>	<b>\$ 3,173,817</b>	<b>\$ 40,045,000</b>	<b>\$ 18,918,600</b>	<b>\$ -</b>	<b>\$ 64,241,992</b>

**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	
<b>Liabilities</b>									
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Developer	-	-	-	-	-	-	-	-	-
<b>Due to Other Funds</b>									
General Fund	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-
<b>Bonds Payable</b>									
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)
<b>Total Liabilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (126,186)</b>	<b>\$ (101,125)</b>	<b>\$ 40,045,000</b>	<b>\$ -</b>	<b>\$ 39,817,690</b>
<b>Fund Equity and Other Credits</b>									
Investment in General Fixed Assets	-	-	-	-	-	-	-	18,918,600	18,918,600
<b>Fund Balance</b>									
<b>Restricted</b>									
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)
<b>Unassigned</b>									
Beginning: October 1, 2024 (Unaudited)	26,370	-	-	-	-	-	-	-	26,370
Results from Current Operations	(11,669)	-	-	-	-	-	-	-	(11,669)
<b>Total Fund Equity and Other Credits</b>	<b>\$ 14,701</b>	<b>\$ 444,263</b>	<b>\$ 920,977</b>	<b>\$ 724,635</b>	<b>\$ 126,186</b>	<b>\$ 3,274,941</b>	<b>\$ -</b>	<b>\$ 18,918,600</b>	<b>\$ 24,424,302</b>
<b>Total Liabilities, Fund Equity and Other Credits</b>	<b>\$ 14,701</b>	<b>\$ 444,263</b>	<b>\$ 920,977</b>	<b>\$ 724,635</b>	<b>\$ 0</b>	<b>\$ 3,173,817</b>	<b>\$ 40,045,000</b>	<b>\$ 18,918,600</b>	<b>\$ 64,241,992</b>

**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
<b>Revenue and Other Sources</b>					
<b>Carryforward</b>	\$ -	\$ -	\$ -	\$ -	N/A
<b>Interest</b>					
Interest - General Checking	-	-	-	-	N/A
<b>Special Assessment Revenue</b>					
Special Assessments - On-Roll	2,275	15,916	18,191	437,328	4%
Special Assessments - Off-Roll	-	-	-	-	N/A
<b>Misc. Revenue</b>					
Land Exchange	-	-	-	-	N/A
Boundary Collection	-	-	-	-	N/A
<b>Developer Contribution</b>	-	-	-	-	N/A
<b>Intragovernmental Transfer In</b>	-	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 2,275</b>	<b>\$ 15,916</b>	<b>18,191</b>	<b>\$ 437,328</b>	<b>4%</b>
<b>Expenditures and Other Uses</b>					
<b>Executive</b>					
Professional Management	3,667	3,667	7,333	44,000	17%
<b>Financial and Administrative</b>					
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%
<b>Other Contractual Services</b>					
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
<b>Communications &amp; Freight Services</b>					
Postage, Freight & Messenger	22	11	33	100	33%
<b>Computer Services - Website Development</b>	-	-	-	1,600	0%
<b>Insurance</b>	6,319	-	6,319	7,000	90%
<b>Printing &amp; Binding</b>	-	-	-	100	0%
<b>Subscription &amp; Memberships</b>	-	175	175	175	100%
<b>Legal Services</b>					
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
<b>Other General Government Services</b>					
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
<b>Stormwater Management Services</b>					
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
<b>Reserves</b>					
Extraordinary Capital/Operations	-	-	-	50,000	0%
Operational Reserve (Future Years)	-	-	-	-	N/A
<b>Other Fees and Charges</b>					
Discounts/Collection Fees	-	-	-	30,613	0%
<b>Sub-Total:</b>	<b>19,508</b>	<b>10,352</b>	<b>29,860</b>	<b>437,328</b>	<b>7%</b>
<b>Total Expenditures and Other Uses:</b>					
	<b>\$ 19,508</b>	<b>\$ 10,352</b>	<b>\$ 29,860</b>	<b>\$ 437,328</b>	<b>7%</b>
Net Increase/ (Decrease) in Fund Balance	(17,233)	5,564	(11,669)	-	
Fund Balance - Beginning	26,370	9,136	26,370	-	
<b>Fund Balance - Ending</b>	<b>\$ 9,136</b>	<b>\$ 14,701</b>	<b>\$ 14,701</b>	<b>\$ -</b>	

**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
<b>Revenue and Other Sources</b>					
Carryforward	\$ -	\$ -	\$ -	\$ -	N/A
<b>Interest Income</b>					
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
<b>Special Assessments - Prepayments</b>					
Special Assessments - On Roll	3,664	25,640	29,305	701,123	4%
Special Assessments - Off Roll	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	N/A
<b>Debt Proceeds</b>					
Debt Proceeds	-	-	-	-	N/A
<b>Intragovernmental Transfer In</b>					
Intragovernmental Transfer In	-	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 6,234</b>	<b>\$ 28,149</b>	<b>\$ 34,383</b>	<b>\$ 721,623</b>	<b>N/A</b>
<b>Expenditures and Other Uses</b>					
<b>Debt Service</b>					
<b>Principal Debt Service - Mandatory</b>					
Series 2020A	-	-	-	235,000	0%
<b>Principal Debt Service - Early Redemptions</b>					
Series 2020A	-	-	-	-	N/A
<b>Interest Expense</b>					
Series 2020A	-	211,600	211,600	423,200	50%
<b>Property Appraiser &amp; Tax Collector Fees</b>					
Property Appraiser & Tax Collector Fees	-	-	-	-	N/A
<b>Operating Transfers Out (To Other Funds)</b>					
Operating Transfers Out (To Other Funds)	-	-	-	-	N/A
<b>Other Fees and Charges</b>					
Fees/Discounts for Early Payment	-	-	-	45,867	0%
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ 211,600</b>	<b>\$ 211,600</b>	<b>\$ 704,067</b>	<b>N/A</b>
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	
<b>Fund Balance - Ending</b>	<b>\$ 627,714</b>	<b>\$ 444,263</b>	<b>\$ 444,263</b>	<b>\$ 612,063</b>	

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
<b>Revenue and Other Sources</b>					
<b>Carryforward</b>	\$ -	\$ -	\$ -	\$ -	N/A
<b>Interest Income</b>					
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
<b>Special Assessments - Prepayments</b>					
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
<b>Debt Proceeds</b>					
Intragovernmental Transfer In	-	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 561,798</b>	<b>\$ 120,049</b>	<b>\$ 681,848</b>	<b>\$ 497,088</b>	<b>N/A</b>
<b>Expenditures and Other Uses</b>					
<b>Debt Service</b>					
<b>Principal Debt Service - Mandatory</b>					
Series 2020B	-	-	-	-	N/A
<b>Principal Debt Service - Early Redemptions</b>					
Series 2020B	-	615,000	615,000	-	N/A
<b>Interest Expense</b>					
Series 2020B	-	227,163	227,163	470,688	48%
Payment to Refunded Bonds Escrow Agent	-	-	-	-	N/A
<b>Operating Transfers Out (To Other Funds)</b>					
	-	-	-	-	N/A
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ 842,163</b>	<b>\$ 842,163</b>	<b>\$ 470,688</b>	<b>N/A</b>
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	
<b>Fund Balance - Ending</b>	<b>\$ 1,643,091</b>	<b>\$ 920,977</b>	<b>\$ 920,977</b>	<b>\$ 1,051,387</b>	

**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
<b>Revenue and Other Sources</b>					
<b>Carryforward</b>	\$ -	\$ -	\$ -	\$ 321,796	0%
<b>Interest Income</b>					
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
<b>Special Assessments - Prepayments</b>					
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
<b>Debt Proceeds</b>					
Intragovernmental Transfer In	-	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 11,372</b>	<b>\$ 55,108</b>	<b>\$ 66,480</b>	<b>\$ 1,720,295</b>	<b>N/A</b>
<b>Expenditures and Other Uses</b>					
<b>Debt Service</b>					
<b>Principal Debt Service - Mandatory</b>					
Series 2020B	-	-	-	260,000	0%
<b>Principal Debt Service - Early Redemptions</b>					
Series 2020B	-	-	-	-	N/A
<b>Interest Expense</b>					
Series 2020B	-	321,796	321,796	848,371	38%
<b>Payment to Refunded Bonds Escrow Agent</b>					
	-	-	-	-	N/A
<b>Operating Transfers Out (To Other Funds)</b>					
	-	2,627	2,627	-	N/A
<b>Other Fees and Charges</b>					
Fees/Discounts for Early Payment	-	-	-	91,491	0%
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ 324,423</b>	<b>\$ 324,423</b>	<b>\$ 1,199,862</b>	<b>N/A</b>
Net Increase/ (Decrease) in Fund Balance	11,372	(269,315)	(257,944)	520,433	
Fund Balance - Beginning	982,578	993,950	982,578	-	
<b>Fund Balance - Ending</b>	<b>\$ 993,950</b>	<b>\$ 724,635</b>	<b>\$ 724,635</b>	<b>\$ 520,433</b>	

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

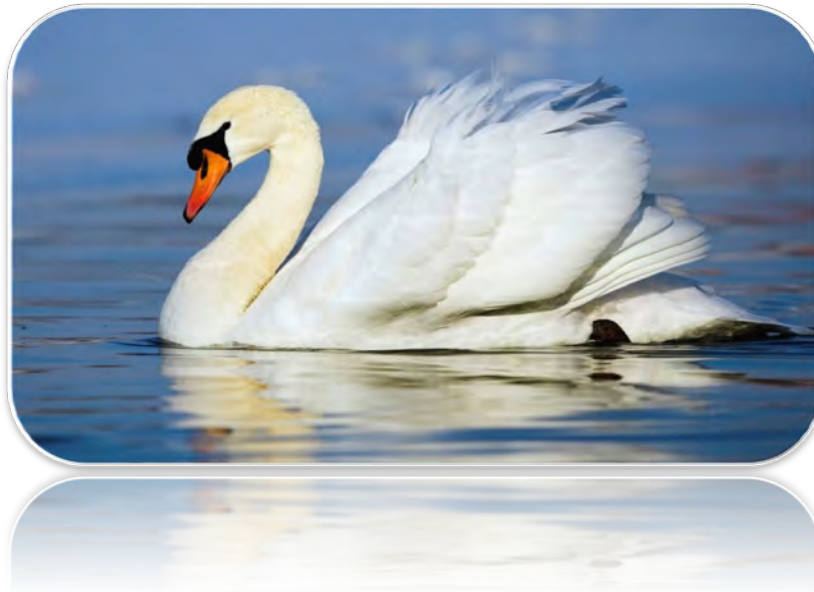
Description	October	November	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>					
Carryforward	\$ -	\$ -	\$ -	\$ -	N/A
<b>Interest Income</b>					
Construction Account	12,991	12,687	25,678	-	N/A
Cost of Issuance	11	10	21	-	N/A
<b>Debt Proceeds</b>	-	-	-	-	N/A
<b>Developer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

Prepared by:

**JPWARD and Associates, LLC**

# CURRENTS COMMUNITY DEVELOPMENT DISTRICT

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## FINANCIAL STATEMENTS - DECEMBER 2024

FISCAL YEAR 2025

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PREPARED BY:

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

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*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				
<b>Assets</b>										
<b>Cash and Investments</b>										
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
<b>Due from Other Funds</b>										
General Fund	-	69,814	-	139,249	-	-	-	-	-	209,063
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-
<b>Accounts Receivable</b>	-	-	-	-	-	-	-	-	-	-
<b>Assessments Receivable</b>	-	-	-	-	-	-	-	-	-	-
<b>Amount Available in Debt Service Funds</b>	-	-	-	-	-	-	1,884,138	-	-	1,884,138
<b>Amount to be Provided by Debt Service Funds</b>	-	-	-	-	-	-	37,790,862	-	-	37,790,862
<b>Investment in General Fixed Assets (net of depreciation)</b>	-	-	-	-	-	-	-	18,918,600	-	18,918,600
<b>Total Assets</b>	<b>\$ 304,696</b>	<b>\$ 640,120</b>	<b>\$ 1,244,018</b>	<b>\$ 1,112,244</b>	<b>\$ -</b>	<b>\$ 3,188,104</b>	<b>\$ 39,675,000</b>	<b>\$ 18,918,600</b>	<b>\$ -</b>	<b>\$ 65,082,782</b>

**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	
<b>Liabilities</b>									
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Developer	-	-	-	-	-	-	-	-	-
Due to Other Funds									
General Fund	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	209,063	-	-	-	-	-	-	-	209,063
<b>Bonds Payable</b>									
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)
<b>Total Liabilities</b>	<b>\$ 209,063</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (126,186)</b>	<b>\$ (101,125)</b>	<b>\$ 39,675,000</b>	<b>\$ -</b>	<b>\$ 39,656,753</b>
<b>Fund Equity and Other Credits</b>									
Investment in General Fixed Assets	-	-	-	-	-	-	-	18,918,600	18,918,600
<b>Fund Balance</b>									
<b>Restricted</b>									
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
<b>Unassigned</b>									
Beginning: October 1, 2024 (Unaudited)	26,370	-	-	-	-	-	-	-	26,370
Results from Current Operations	69,263	-	-	-	-	-	-	-	69,263
<b>Total Fund Equity and Other Credits</b>	<b>\$ 95,632</b>	<b>\$ 640,120</b>	<b>\$ 1,244,018</b>	<b>\$ 1,112,244</b>	<b>\$ 126,186</b>	<b>\$ 3,289,229</b>	<b>\$ -</b>	<b>\$ 18,918,600</b>	<b>\$ 25,426,029</b>
<b>Total Liabilities, Fund Equity and Other Credits</b>	<b>\$ 304,696</b>	<b>\$ 640,120</b>	<b>\$ 1,244,018</b>	<b>\$ 1,112,244</b>	<b>\$ 0</b>	<b>\$ 3,188,104</b>	<b>\$ 39,675,000</b>	<b>\$ 18,918,600</b>	<b>\$ 65,082,782</b>

**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
<b>Revenue and Other Sources</b>						
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Interest</b>						
Interest - General Checking	-	-	-	-	-	N/A
<b>Special Assessment Revenue</b>						
Special Assessments - On-Roll	2,275	15,916	120,604	138,795	437,328	32%
Special Assessments - Off-Roll	-	-	-	-	-	N/A
<b>Misc. Revenue</b>						
Land Exchange	-	-	-	-	-	N/A
Boundary Collection	-	-	-	-	-	N/A
Developer Contribution	-	-	-	-	-	N/A
Intragovernmental Transfer In	-	-	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 2,275</b>	<b>\$ 15,916</b>	<b>\$ 120,604</b>	<b>138,795</b>	<b>\$ 437,328</b>	<b>32%</b>
<b>Expenditures and Other Uses</b>						
<b>Executive</b>						
Professional Management	3,667	3,667	3,667	11,000	44,000	25%
<b>Financial and Administrative</b>						
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%
<b>Other Contractual Services</b>						
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
<b>Communications &amp; Freight Services</b>						
Postage, Freight & Messenger	22	11	35	68	100	68%
<b>Computer Services - Website Development</b>	-	-	-	-	1,600	0%
<b>Insurance</b>	6,319	-	-	6,319	7,000	90%
<b>Printing &amp; Binding</b>	-	-	-	-	100	0%
<b>Subscription &amp; Memberships</b>	-	175	-	175	175	100%
<b>Legal Services</b>						
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
<b>Other General Government Services</b>						
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
<b>Stormwater Management Services</b>						
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
<b>Reserves</b>						
Extraordinary Capital/Operations	-	-	-	-	50,000	0%
Operational Reserve (Future Years)	-	-	-	-	-	N/A
<b>Other Fees and Charges</b>						
Discounts/Collection Fees	-	-	-	-	30,613	0%
<b>Sub-Total:</b>	<b>19,508</b>	<b>10,352</b>	<b>39,673</b>	<b>69,533</b>	<b>437,328</b>	<b>16%</b>
<b>Total Expenditures and Other Uses:</b>						
	<b>\$ 19,508</b>	<b>\$ 10,352</b>	<b>\$ 39,673</b>	<b>\$ 69,533</b>	<b>\$ 437,328</b>	<b>16%</b>
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	-	
<b>Fund Balance - Ending</b>	<b>\$ 9,136</b>	<b>\$ 14,701</b>	<b>\$ 95,632</b>	<b>\$ 95,632</b>	<b>\$ -</b>	

**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
<b>Revenue and Other Sources</b>						
<b>Carryforward</b>	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Interest Income</b>						
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
<b>Special Assessments - Prepayments</b>						
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
<b>Debt Proceeds</b>						
Intragovernmental Transfer In	-	-	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 6,234</b>	<b>\$ 28,149</b>	<b>\$ 195,857</b>	<b>\$ 230,240</b>	<b>\$ 721,623</b>	<b>N/A</b>
<b>Expenditures and Other Uses</b>						
<b>Debt Service</b>						
<b>Principal Debt Service - Mandatory</b>						
Series 2020A	-	-	-	-	235,000	0%
<b>Principal Debt Service - Early Redemptions</b>						
Series 2020A	-	-	-	-	-	N/A
<b>Interest Expense</b>						
Series 2020A	-	211,600	-	211,600	423,200	50%
<b>Property Appraiser &amp; Tax Collector Fees</b>						
Operating Transfers Out (To Other Funds)	-	-	-	-	-	N/A
<b>Other Fees and Charges</b>						
Fees/Discounts for Early Payment	-	-	-	-	45,867	0%
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ 211,600</b>	<b>\$ -</b>	<b>\$ 211,600</b>	<b>\$ 704,067</b>	<b>N/A</b>
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	
<b>Fund Balance - Ending</b>	<b>\$ 627,714</b>	<b>\$ 444,263</b>	<b>\$ 640,120</b>	<b>\$ 640,120</b>	<b>\$ 612,063</b>	

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
<b>Revenue and Other Sources</b>						
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Interest Income</b>						
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
<b>Special Assessments - Prepayments</b>						
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
<b>Debt Proceeds</b>						
Intragovernmental Transfer In	-	-	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 561,798</b>	<b>\$ 120,049</b>	<b>\$ 323,041</b>	<b>\$ 1,004,888</b>	<b>\$ 497,088</b>	<b>N/A</b>
<b>Expenditures and Other Uses</b>						
<b>Debt Service</b>						
<b>Principal Debt Service - Mandatory</b>						
Series 2020B	-	-	-	-	-	N/A
<b>Principal Debt Service - Early Redemptions</b>						
Series 2020B	-	615,000	-	615,000	-	N/A
<b>Interest Expense</b>						
Series 2020B	-	227,163	-	227,163	470,688	48%
<b>Payment to Refunded Bonds Escrow Agent</b>						
Operating Transfers Out (To Other Funds)	-	-	-	-	-	N/A
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ 842,163</b>	<b>\$ -</b>	<b>\$ 842,163</b>	<b>\$ 470,688</b>	<b>N/A</b>
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	
<b>Fund Balance - Ending</b>	<b>\$ 1,643,091</b>	<b>\$ 920,977</b>	<b>\$ 1,244,018</b>	<b>\$ 1,244,018</b>	<b>\$ 1,051,387</b>	

**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
<b>Revenue and Other Sources</b>						
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ 321,796	0%
<b>Interest Income</b>						
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
<b>Special Assessments - Prepayments</b>						
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
<b>Debt Proceeds</b>						
Intragovernmental Transfer In	-	-	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 11,372</b>	<b>\$ 55,108</b>	<b>\$ 390,050</b>	<b>\$ 456,529</b>	<b>\$ 1,720,295</b>	<b>N/A</b>
<b>Expenditures and Other Uses</b>						
<b>Debt Service</b>						
<b>Principal Debt Service - Mandatory</b>						
Series 2020B	-	-	-	-	260,000	0%
<b>Principal Debt Service - Early Redemptions</b>						
Series 2020B	-	-	-	-	-	N/A
<b>Interest Expense</b>						
Series 2020B	-	321,796	-	321,796	848,371	38%
<b>Payment to Refunded Bonds Escrow Agent</b>						
	-	-	-	-	-	N/A
<b>Operating Transfers Out (To Other Funds)</b>						
	-	2,627	2,441	5,068	-	N/A
<b>Other Fees and Charges</b>						
Fees/Discounts for Early Payment	-	-	-	-	91,491	0%
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ 324,423</b>	<b>\$ 2,441</b>	<b>\$ 326,864</b>	<b>\$ 1,199,862</b>	<b>N/A</b>
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	-	
<b>Fund Balance - Ending</b>	<b>\$ 993,950</b>	<b>\$ 724,635</b>	<b>\$ 1,112,244</b>	<b>\$ 1,112,244</b>	<b>\$ 520,433</b>	

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
<b>Revenue and Other Sources</b>						
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Interest Income</b>						
Construction Account	-	-	-	-	-	N/A
Cost of Issuance	-	-	-	-	-	N/A
<b>Debt Proceeds</b>						
Developer Contributions	-	-	-	-	-	N/A
Operating Transfers In (From Other Funds)	-	-	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>N/A</u>
<b>Expenditures and Other Uses</b>						
<b>Executive</b>						
Professional Management	-	-	-	-	-	N/A
<b>Other Contractual Services</b>						
Trustee Services	-	-	-	-	-	N/A
<b>Printing &amp; Binding</b>						
Other General Gov't Services	-	-	-	-	-	N/A
Engineering Services	-	-	-	-	-	N/A
<b>Legal Services</b>						
Legal - Series 2020A Bonds	-	-	-	-	-	N/A
<b>Capital Outlay</b>						
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
<b>Cost of Issuance</b>						
Legal - Series 2020A Bonds	-	-	-	-	-	N/A
<b>Underwriter's Discount</b>						
Operating Transfers Out (To Other Funds)	-	-	-	-	-	N/A
<b>Total Expenditures and Other Uses:</b>	<u>\$ -</u>	<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	126,186	-	-
<b>Fund Balance - Ending</b>	<u>\$ 126,186</u>	<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 December 31, 2024**

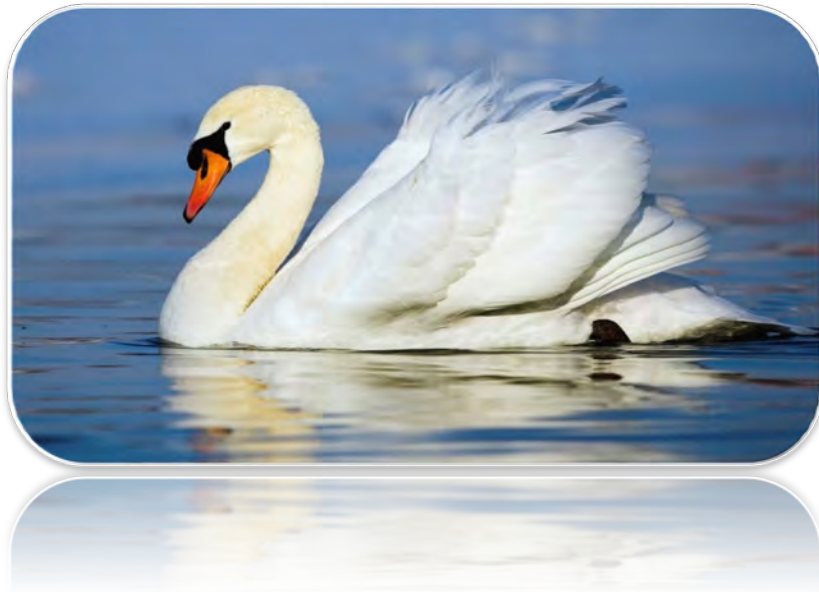
Description	October	November	December	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>						
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Interest Income</b>						
Construction Account	12,991	12,687	11,838	37,516	-	N/A
Cost of Issuance	11	10	9	30	-	N/A
<b>Debt Proceeds</b>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

# **CURRENTS COMMUNITY DEVELOPMENT DISTRICT**

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## **FINANCIAL STATEMENTS - JANUARY 2025**

FISCAL YEAR 2025

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PREPARED BY:

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

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*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 January 31, 2025**

	Governmental Funds								Totals (Memorandum Only)	
	General Fund	Debt Service Funds			Capital Project Fund		Account Groups			
		Series 2020A	Series 2020B	Series 2024	Series 2020A	Series 2024	General Long Term Debt	General Fixed Assets		
<b>Assets</b>										
<b>Cash and Investments</b>										
General Fund - Invested Cash	\$ 177,320	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 177,320
Debt Service Fund										
Interest Account	-	-	-	-	-	-	-	-	-	-
Sinking Account	-	-	-	-	-	-	-	-	-	-
Reserve Account	-	327,600	428,188	653,500	-	-	-	-	-	1,409,288
Revenue Account	-	478,775	9,687	774,531	-	-	-	-	-	1,262,993
Prepayment Account	-	-	1,567,702	-	-	-	-	-	-	1,567,702
Capitalized Interest Account	-	-	-	12,778	-	-	-	-	-	12,778
Construction Account	-	-	-	-	-	3,202,391	-	-	-	3,202,391
Cost of Issuance Account	-	-	-	-	-	-	-	-	-	-
<b>Due from Other Funds</b>										
General Fund	-	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-
<b>Accounts Receivable</b>										
<b>Assessments Receivable</b>										
Amount Available in Debt Service Funds	-	-	-	-	-	-	2,811,951	-	-	2,811,951
Amount to be Provided by Debt Service Funds	-	-	-	-	-	-	36,863,049	-	-	36,863,049
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	-	18,918,600	-	18,918,600
<b>Total Assets</b>	<b>\$ 177,320</b>	<b>\$ 806,375</b>	<b>\$ 2,005,576</b>	<b>\$ 1,440,810</b>	<b>\$ -</b>	<b>\$ 3,202,391</b>	<b>\$ 39,675,000</b>	<b>\$ 18,918,600</b>	<b>\$ -</b>	<b>\$ 66,226,071</b>

**Currents Community Development District  
Balance Sheet  
for the Period Ending January 31, 2025**

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	
<b>Liabilities</b>									
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Developer	-	-	-	-	-	-	-	-	-
<b>Due to Other Funds</b>									
General Fund	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-
<b>Bonds Payable</b>									
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)
<b>Total Liabilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (126,186)</b>	<b>\$ (101,125)</b>	<b>\$ 39,675,000</b>	<b>\$ -</b>	<b>\$ 39,447,690</b>
<b>Fund Equity and Other Credits</b>									
Investment in General Fixed Assets	-	-	-	-	-	-	-	18,918,600	18,918,600
<b>Fund Balance</b>									
<b>Restricted</b>									
Beginning: October 1, 2024 (Unaudited)	-	621,480	1,081,292	982,578	126,186	3,246,615	-	-	6,058,152
Results from Current Operations	-	184,895	924,284	458,231	-	56,900	-	-	1,624,309
<b>Unassigned</b>									
Beginning: October 1, 2024 (Unaudited)	26,370	-	-	-	-	-	-	-	26,370
Results from Current Operations	150,951	-	-	-	-	-	-	-	150,951
<b>Total Fund Equity and Other Credits</b>	<b>\$ 177,320</b>	<b>\$ 806,375</b>	<b>\$ 2,005,576</b>	<b>\$ 1,440,810</b>	<b>\$ 126,186</b>	<b>\$ 3,303,515</b>	<b>\$ -</b>	<b>\$ 18,918,600</b>	<b>\$ 26,778,381</b>
<b>Total Liabilities, Fund Equity and Other Credits</b>	<b>\$ 177,320</b>	<b>\$ 806,375</b>	<b>\$ 2,005,576</b>	<b>\$ 1,440,810</b>	<b>\$ 0</b>	<b>\$ 3,202,391</b>	<b>\$ 39,675,000</b>	<b>\$ 18,918,600</b>	<b>\$ 66,226,071</b>

**Currents Community Development District  
General Fund  
Statement of Revenues, Expenditures and Changes in Fund Balance  
Through January 31, 2025**

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>							
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Interest</b>							
Interest - General Checking	-	-	-	-	-	-	N/A
<b>Special Assessment Revenue</b>							
Special Assessments - On-Roll	2,275	15,916	120,604	102,048	240,843	437,328	55%
Special Assessments - Off-Roll	-	-	-	-	-	-	N/A
<b>Misc. Revenue</b>							
Land Exchange	-	-	-	-	-	-	N/A
Boundary Collection	-	-	-	-	-	-	N/A
Developer Contribution	-	-	-	-	-	-	N/A
Intragovernmental Transfer In	-	-	-	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 2,275</b>	<b>\$ 15,916</b>	<b>\$ 120,604</b>	<b>\$ 102,048</b>	<b>240,843</b>	<b>\$ 437,328</b>	<b>55%</b>
<b>Expenditures and Other Uses</b>							
<b>Executive</b>							
Professional Management	3,667	3,667	3,667	3,667	14,667	44,000	33%
<b>Financial and Administrative</b>							
Audit Services	-	-	-	-	-	4,400	0%
Accounting Services	3,167	3,167	3,167	3,167	12,667	38,000	33%
Assessment Roll Services	2,833	2,833	2,833	2,833	11,333	34,000	33%
Arbitrage Rebate Services	-	-	-	-	-	1,500	0%
<b>Other Contractual Services</b>							
Legal Advertising	-	-	858	694	1,551	2,000	78%
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%

**Currents Community Development District  
General Fund  
Statement of Revenues, Expenditures and Changes in Fund Balance  
Through January 31, 2025**

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
<b>Communications &amp; Freight Services</b>							
Postage, Freight & Messenger	22	11	35	12	79	100	79%
<b>Computer Services - Website Development</b>	-	-	-	300	300	1,600	19%
<b>Insurance</b>	6,319	-	-	-	6,319	7,000	90%
<b>Printing &amp; Binding</b>	-	-	-	-	-	100	0%
<b>Subscription &amp; Memberships</b>	-	175	-	-	175	175	100%
<b>Legal Services</b>							
Legal - General Counsel	-	-	4,364	949	5,313	10,000	53%
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
<b>Other General Government Services</b>							
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 January 31, 2025**

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
<b>Stormwater Management Services</b>							
Professional - Management	-	-	3,333	1,667	5,000	20,000	25%
Field Operations	-	-	-	-	-	-	N/A
Mitigation Monitoring	-	-	-	-	-	-	N/A
Utility Services							
Electric	-	-	-	-	-	-	N/A
Repairs & Maintenance	-	-	-	-	-	-	N/A
Lake System							
Aquatic Weed Control	-	-	18,015	6,005	24,020	68,400	35%
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	1,067	4,268	15,000	28%
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
<b>Reserves</b>							
Extraordinary Capital/Operations	-	-	-	-	-	50,000	0%
Operational Reserve (Future Years)	-	-	-	-	-	-	N/A
<b>Other Fees and Charges</b>							
Discounts/Collection Fees	-	-	-	-	-	30,613	0%
<b>Sub-Total:</b>	<b>19,508</b>	<b>10,352</b>	<b>39,673</b>	<b>20,360</b>	<b>89,893</b>	<b>437,328</b>	<b>21%</b>
<b>Total Expenditures and Other Uses:</b>							
	<b>\$ 19,508</b>	<b>\$ 10,352</b>	<b>\$ 39,673</b>	<b>\$ 20,360</b>	<b>\$ 89,893</b>	<b>\$ 437,328</b>	<b>21%</b>
Net Increase/ (Decrease) in Fund Balance	(17,233)	5,564	80,932	81,688	150,951	-	
Fund Balance - Beginning	26,370	9,136	14,701	95,632	26,370	26,370	
<b>Fund Balance - Ending</b>	<b>\$ 9,136</b>	<b>\$ 14,701</b>	<b>\$ 95,632</b>	<b>\$ 177,320</b>	<b>\$ 177,320</b>	<b>\$ 26,370</b>	

**Currents Community Development District**  
**Debt Service Fund - Series 2020A**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through January 31, 2025**

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>							
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Interest Income</b>							
Interest Account	-	-	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	-	-	N/A
Reserve Account	1,355	1,317	1,223	1,219	5,114	12,500	41%
Prepayment Account	-	-	-	-	-	-	N/A
Revenue Account	1,215	1,192	346	642	3,394	8,000	42%
Capitalized Interest Account	-	-	-	-	-	-	N/A
<b>Special Assessments - Prepayments</b>							
Special Assessments - On Roll	3,664	25,640	194,287	164,394	387,986	701,123	55%
Special Assessments - Off Roll	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	N/A
<b>Debt Proceeds</b>							
Intragovernmental Transfer In	-	-	-	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 6,234</b>	<b>\$ 28,149</b>	<b>\$ 195,857</b>	<b>\$ 166,255</b>	<b>\$ 396,495</b>	<b>\$ 721,623</b>	<b>N/A</b>
<b>Expenditures and Other Uses</b>							
<b>Debt Service</b>							
<b>Principal Debt Service - Mandatory</b>							
Series 2020A	-	-	-	-	-	235,000	0%
<b>Principal Debt Service - Early Redemptions</b>							
Series 2020A	-	-	-	-	-	-	N/A
<b>Interest Expense</b>							
Series 2020A	-	211,600	-	-	211,600	423,200	50%
<b>Property Appraiser &amp; Tax Collector Fees</b>							
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	N/A
<b>Other Fees and Charges</b>							
Fees/Discounts for Early Payment	-	-	-	-	-	45,867	0%
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ 211,600</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 211,600</b>	<b>\$ 704,067</b>	<b>N/A</b>
Net Increase/ (Decrease) in Fund Balance	6,234	(183,451)	195,857	166,255	184,895	17,556	
Fund Balance - Beginning	621,480	627,714	444,263	640,120	621,480	621,480	
<b>Fund Balance - Ending</b>	<b>\$ 627,714</b>	<b>\$ 444,263</b>	<b>\$ 640,120</b>	<b>\$ 806,375</b>	<b>\$ 806,375</b>	<b>\$ 639,036</b>	

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 January 31, 2025**

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>							
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Interest Income</b>							
Interest Account	-	-	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	-	-	N/A
Reserve Account	1,915	1,827	1,697	1,644	7,083	18,000	39%
Prepayment Account	1,973	3,423	1,454	2,323	9,173	7,000	131%
Revenue Account	37	158	14	21	229	1,400	16%
Capitalized Interest Account	-	-	-	-	-	-	N/A
<b>Special Assessments - Prepayments</b>							
Special Assessments - On Roll	-	-	-	-	-	-	N/A
Special Assessments - Off Roll	217,954	-	-	2,374	220,329	470,688	47%
Special Assessments - Prepayments	339,919	114,641	319,876	755,196	1,529,632	-	N/A
<b>Debt Proceeds</b>							
Intragovernmental Transfer In	-	-	-	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 561,798</b>	<b>\$ 120,049</b>	<b>\$ 323,041</b>	<b>\$ 761,558</b>	<b>\$ 1,766,446</b>	<b>\$ 497,088</b>	<b>N/A</b>
<b>Expenditures and Other Uses</b>							
<b>Debt Service</b>							
<b>Principal Debt Service - Mandatory</b>							
Series 2020B	-	-	-	-	-	-	N/A
<b>Principal Debt Service - Early Redemptions</b>							
Series 2020B	-	615,000	-	-	615,000	-	N/A
<b>Interest Expense</b>							
Series 2020B	-	227,163	-	-	227,163	470,688	48%
<b>Payment to Refunded Bonds Escrow Agent</b>							
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	N/A
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ 842,163</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 842,163</b>	<b>\$ 470,688</b>	<b>N/A</b>
Net Increase/ (Decrease) in Fund Balance	561,798	(722,113)	323,041	761,558	924,284	26,400	
Fund Balance - Beginning	1,081,292	1,643,091	920,977	1,244,018	1,081,292	1,081,292	
<b>Fund Balance - Ending</b>	<b>\$ 1,643,091</b>	<b>\$ 920,977</b>	<b>\$ 1,244,018</b>	<b>\$ 2,005,576</b>	<b>\$ 2,005,576</b>	<b>\$ 1,107,692</b>	

**Currents Community Development District**  
**Debt Service Fund - Series 2024**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through January 31, 2025**

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>							
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 321,796	0%
<b>Interest Income</b>							
Interest Account	-	-	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	-	-	N/A
Reserve Account	2,703	2,627	2,441	2,431	10,202	-	N/A
Prepayment Account	-	-	-	-	-	-	N/A
Revenue Account	-	-	40	622	663	-	N/A
Capitalized Interest Account	1,359	1,339	47	47	2,793	-	N/A
<b>Special Assessments - Prepayments</b>							
Special Assessments - On Roll	7,309	51,142	387,521	327,896	773,868	1,398,499	55%
Special Assessments - Off Roll	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	N/A
<b>Debt Proceeds</b>							
Debt Proceeds	-	-	-	-	-	-	N/A
<b>Intragovernmental Transfer In</b>							
Intragovernmental Transfer In	-	-	-	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 11,372</b>	<b>\$ 55,108</b>	<b>\$ 390,050</b>	<b>\$ 330,997</b>	<b>\$ 787,526</b>	<b>\$ 1,720,295</b>	<b>N/A</b>
<b>Expenditures and Other Uses</b>							
<b>Debt Service</b>							
<b>Principal Debt Service - Mandatory</b>							
Series 2020B	-	-	-	-	-	260,000	0%
<b>Principal Debt Service - Early Redemptions</b>							
Series 2020B	-	-	-	-	-	-	N/A
<b>Interest Expense</b>							
Series 2020B	-	321,796	-	-	321,796	848,371	38%
<b>Payment to Refunded Bonds Escrow Agent</b>							
Payment to Refunded Bonds Escrow Agent	-	-	-	-	-	-	N/A
<b>Operating Transfers Out (To Other Funds)</b>							
Operating Transfers Out (To Other Funds)	-	2,627	2,441	2,431	7,499	-	N/A
<b>Other Fees and Charges</b>							
Fees/Discounts for Early Payment	-	-	-	-	-	91,491	0%
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ 324,423</b>	<b>\$ 2,441</b>	<b>\$ 2,431</b>	<b>\$ 329,295</b>	<b>\$ 1,199,862</b>	<b>N/A</b>
Net Increase/ (Decrease) in Fund Balance	11,372	(269,315)	387,609	328,566	458,231	520,433	
Fund Balance - Beginning	982,578	993,950	724,635	1,112,244	982,578	982,578	
<b>Fund Balance - Ending</b>	<b>\$ 993,950</b>	<b>\$ 724,635</b>	<b>\$ 1,112,244</b>	<b>\$ 1,440,810</b>	<b>\$ 1,440,810</b>	<b>\$ 1,503,011</b>	

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 January 31, 2025**

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>							
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
<b>Total Revenue and Other Sources:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Expenditures and Other Uses</b>							
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
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
Net Increase/ (Decrease) in Fund Balance	-	-	-	-	-	-	-
Fund Balance - Beginning	126,186	126,186	126,186	126,186	126,186	-	-
<b>Fund Balance - Ending</b>	<b>\$ 126,186</b>	<b>\$ 126,186</b>	<b>\$ 126,186</b>	<b>\$ 126,186</b>	<b>\$ 126,186</b>	<b>\$ -</b>	<b>-</b>

**Currents Community Development District**  
**Capital Projects Fund - Series 2024**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through January 31, 2025**

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>							
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Interest Income</b>							
Construction Account	12,991	12,687	11,838	11,846	49,362	-	N/A
Cost of Issuance	11	10	9	9	39	-	N/A
<b>Debt Proceeds</b>	-	-	-	-	-	-	N/A
<b>Developer Contributions</b>	-	-	-	-	-	-	N/A
<b>Operating Transfers In (From Other Funds)</b>	-	2,627	2,441	2,431	7,499	-	N/A
<b>Total Revenue and Other Sources:</b>	<u>\$ 13,002</u>	<u>\$ 15,324</u>	<u>\$ 14,288</u>	<u>\$ 14,286</u>	<u>\$ 56,900</u>	<u>\$ -</u>	<u>N/A</u>
<b>Expenditures and Other Uses</b>							
<b>Executive</b>							
Professional Management	-	-	-	-	-	-	N/A
<b>Other Contractual Services</b>							
Assessment Roll Services	-	-	-	-	-	-	N/A
Trustee Services	-	-	-	-	-	-	N/A
Dissemination Services	-	-	-	-	-	-	N/A
<b>Printing &amp; Binding</b>	-	-	-	-	-	-	N/A
<b>Legal Services</b>							
Legal - Series 2024 Bonds	-	-	-	-	-	-	N/A
<b>Capital Outlay</b>							
<b>Construction - Water-Sewer Combination</b>	-	-	-	-	-	-	N/A
<b>Construction - Stormwater Management</b>	-	-	-	-	-	-	N/A
<b>Construction - Landscaping</b>	-	-	-	-	-	-	N/A
<b>Construction - Roadway Improvements Off-Site</b>	-	-	-	-	-	-	N/A
<b>Cost of Issuance</b>							
Legal - Series 2024 Bonds	-	-	-	-	-	-	N/A
<b>Underwriter's Discount</b>	-	-	-	-	-	-	N/A
<b>Operating Transfers Out (To Other Funds)</b>	-	-	-	-	-	-	N/A
<b>Total Expenditures and Other Uses:</b>	<u>\$ -</u>	<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	14,286	56,900	-	
Fund Balance - Beginning	3,246,615	3,259,617	3,274,941	3,289,229	3,246,615	-	
<b>Fund Balance - Ending</b>	<u>\$ 3,259,617</u>	<u>\$ 3,274,941</u>	<u>\$ 3,289,229</u>	<u>\$ 3,303,515</u>	<u>\$ 3,303,515</u>	<u>\$ -</u>	