

# **CURRENTS COMMUNITY DEVELOPMENT DISTRICT**

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## **MEETING AGENDA**

**JUNE 10, 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

June 3, 2025

Board of Supervisors

Currents Community Development District

Dear Board Members:

The regular meeting of the Board of Supervisors of the Currents Community Development District will be held on **Tuesday, June 10, 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=m4cf3cc2590fbf727609b03b3dcb7afa6>

Access Code: **2338 158 6852**, Event password: **Jpward**

Or Phone: **408-418-9388** access code **2338 158 6852**, 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. Notice of Advertisement of Public Hearings.
3. Acceptance of the Resignation of Mr. Rob Summers from Seat 2 [effective May 5, 2025] whose term is set to expire November 2026, and the Appointment of an individual to Seat 5 [previously Ms. Tanya Holden effective March 28, 2025] whose term is set to expire November 2026.
  - I. Appointment of individuals to fill Seat 2 and Seat 5.
  - II. Oaths of Office
  - III. Guide to the Sunshine Law and Code of Ethics for Public Employees
  - IV. Sample of E-filed Form 1 – Statement of Financial Interests. (Changes to the Law and filing requirements as of January 1, 2024)
4. Consideration of **Resolution 2025-9**, a Resolution of the Board of Supervisors re-designating the officers of the Currents Community Development District.

5. Consideration of Minutes:
  - I. April 8, 2025 – Regular Meeting.
6. **PUBLIC HEARINGS.**
  - a. **FISCAL YEAR 2026 BUDGET.**
    - I. Public Comment and Testimony.
    - II. Board Comment.
    - III. Consideration of **Resolution 2025-10**, a Resolution of the Board of Supervisors of the Currents Community Development District adopting the annual appropriation and Budget for Fiscal Year 2026.
  - b. **FISCAL YEAR 2026 IMPOSING SPECIAL ASSESSMENTS; ADOPTING AN ASSESSMENT ROLL.**
    - I. Public Comment and Testimony.
    - II. Board Comment.
    - III. Consideration of **Resolution 2025-11**, a Resolution of the Board of Supervisors of the Currents Community Development District imposing Special Assessments, adopting an Assessment Roll.
7. Consideration of **Resolution 2025-12**, a Resolution of the Board of Supervisors of the Currents Community Development District designating dates, time, and location for regular meetings of the Board of Supervisors for Fiscal Year 2026.
8. Staff Reports.
  - I. District Attorney.
  - II. District Engineer.
  - III. District Asset Manager
    - a) Water Quality Report April 2025
  - IV. District Manager.
    - a) Supervisor of Elections Qualified Elector Report as of April 15, 2025.
    - b) Special District Reporting: Goals and Objectives for Fiscal Year 2026
    - c) **Important Meeting Dates for the Remainder of Fiscal Year 2025:**
      - June/July – Look for Commission on Ethics email (Form 1 Financial Disclosure).
    - d) Financial Statement for period ending May 31, 2025 (unaudited).
9. Supervisor’s Requests.
10. 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.*
11. 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 Notice of Advertisement of the Public Hearings.

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The third order of business deals with the replacement of Mr. Rob Summers, previously in Seat 2 and Ms. Tanya Holden, previously in Seat 5. The District's Charter, Chapter 190 F.S., provides the mechanism for which to replace any members who have resigned. Essentially, the remaining members, by majority vote of the Board of Supervisors, have the sole responsibility for filling the unexpired terms of office of the resigning members. Once the Board appoints an individual to fill these seats, I will take the opportunity to swear that individual into office.

The newly appointed Board Members must file a Form 1 – Statement of Financial Interests, which must be filed with the Florida State Commission on Ethics within thirty (30) days of being seated on this Board. If these individuals are to be seated as of today's meeting, their Form 1s would need to be filed no later than July 10, 2025.

Additionally, if any of the newly appointed Board members currently sit as a member of any other Community Development District Board, they must amend their current Form 1 – Statement of Financial Interests to now include the Currents Community Development District. The amended form must be filed with the Florida State Commission on Ethics within thirty (30) days of being seated on this Board of Supervisors.

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The fourth order of business is consideration of **Resolution 2025-9**, a Resolution of the Board of Supervisors which re-designates the Officers of the District.

**The current Officers of the District are as follows:**

OFFICE	NAME OF OFFICE HOLDER
CHAIRPERSON	FELIPE GONZALES
VICE-CHAIRPERSON	VACANT
ASSISTANT SECRETARY	TOMMY DEAN
ASSISTANT SECRETARY	JARRET ENGLISH
ASSISTANT SECRETARY	VACANT
SECRETARY & TREASURER	JAMES P. WARD

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The fifth order of business is the consideration of the minutes from the Currents Community Development District Board of Supervisors Regular Meeting, held on April 8, 2025.

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The sixth order of business deals with two (2) required Public Hearings to consider the adoption of the District's Fiscal Year 2026 Budget, Assessments, General Fund Special Assessment Methodology.

The first Public Hearing deals with the adoption of the Fiscal Year 2026 Budget, which includes the General Fund operations. At the conclusion of the hearing, there will be the consideration of **Resolution 2025-10**, which adopts the Fiscal Year 2026 Budget. The second Public Hearing deals with the adoption of the General Fund Assessments. At the conclusion of the second Public Hearing, there will be the consideration of **Resolution 2025-11**, which will adopt the General Fund assessment for Fiscal Year 2026.

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The seventh order of business is the consideration of **Resolution 2025-12**, a Resolution of the Board of Supervisors of the Currents Community Development District setting the proposed meeting schedule for Fiscal Year 2026. As you may re-call, to the extent that the district has a regular meeting schedule, the District is required to advertise this schedule (legal advertisement) on a periodic basis at the beginning of the Fiscal Year.

The proposed meeting schedule is for the second Thursday of each month at 10:00 a.m. the offices of **Windsor Office Spaces, 5660 Strand CT, Naples, Florida 34110**.

**The proposed Fiscal Year 2026 meeting schedule is as follows:**

October 16, 2025	November 13, 2025
December 11, 2025	January 8, 2026
February 12, 2026	March 12, 2026
April 9, 2026	May 14, 2026
June 11, 2026	July 9, 2026
August 13, 2026	September 10, 2026

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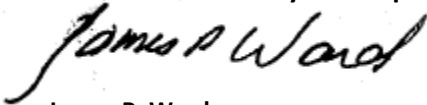
The eighth order of business are staff reports by the District Attorney, District Engineer, and the District Manager. The District Manager will report on the Financial Statements (unaudited) for the period ending March 31, 2025, April 30, 2025, and May 31, 2025.

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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

## CURRENTS COMMUNITY DEVELOPMENT DISTRICT

### **NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2026 BUDGETS; AND NOTICE OF PUBLIC HEARING TO CONSIDER THE IMPOSITION AND LEVY OF MAINTENANCE AND OPERATION SPECIAL ASSESSMENTS; ADOPTION OF AN ASSESSMENT ROLL, AND THE USE OF THE UNIFORM COLLECTION, AND ENFORCEMENT OF THE SAME; AND NOTICE OF REGULAR BOARD OF SUPERVISORS' MEETING.**

The Board of Supervisors for Currents Community Development District will hold two public hearings and a regular meeting on **Tuesday, June 10, 2025 at 3:30 p.m.** at the offices of **Coleman, Yovanovich & Koester, 4001 Tamiami Trail North, Suite 300, Naples Florida 34103**. The meeting is being held for the necessary public purpose of considering such business as more fully identified in the meeting agenda, a copy of which will be posted on the District's website at [www.currentscdd.org](http://www.currentscdd.org).

The purpose of the first public hearing is to receive public comment and objections on the Fiscal Year 2026 Proposed Budgets. The first public hearing is being conducted pursuant to Chapter 190, Florida Statutes. The purpose of the second public hearing is to consider the imposition of special assessments to fund the District's proposed operation and maintenance budget for Fiscal Year 2026 upon the lands located within the District, a depiction of which lands is shown below, consider the adoption of an assessment roll, and to provide for the levy, collection, and enforcement of the assessments. The second public hearing is being conducted pursuant to Florida law including Chapters 190 and 197, Florida Statutes. At the conclusion of the public hearings, the Board will, by resolution, adopt the budgets and levy assessments to fund the operation and maintenance budget as finally approved by the Board. A regular board meeting of the District will also be held where the Board may consider any other business that may properly come before it.

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

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

The special assessments are annually recurring assessments and are in addition to previously levied capital debt assessments. The table below presents the proposed schedule of operation and maintenance assessments for Fiscal Year 2026. Amounts are preliminary and subject to change at the hearing and in any future year. The amounts are subject to early payment discount as afforded by the uniform collection law.

Proposed FY'2026 Schedule of Assessments		
Product Type		FY 2026
Single Family 30' - 39'		\$300.39
Single Family 50' - 59'		\$392.82
Single Family 60' - 69'		\$462.15
Single Family 70' - 79'		\$508.36
Multi-Family		\$207.97

The tax collector will collect the assessments for certain property using the uniform method, as more specifically identified in the District's Fiscal Year 2026 Proposed Budgets. The District will collect the assessments for certain land not pursuant to the uniform method. For delinquent assessments that were initially directly billed by the District, the District may initiate a foreclosure action or may place the delinquent assessments on next year's county tax bill.

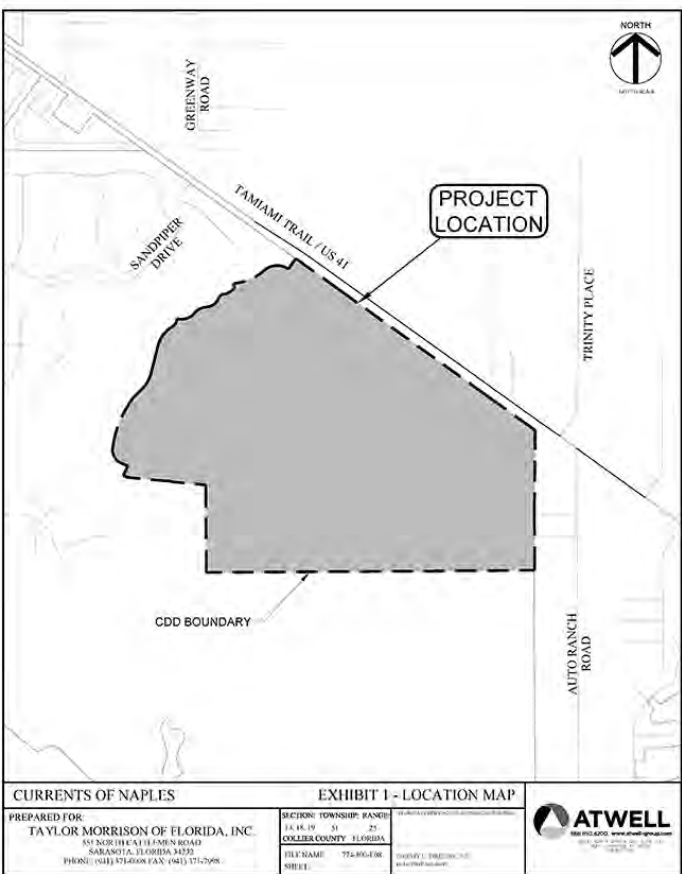
Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title. All affected property owners have the right to appear at the public hearings and the right to file written objections with the District within twenty (20) days of publication of this notice.

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

Any person requiring special 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.

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

**Currents Community Development District**  
**James P. Ward, District Manager**



## Cori Dissinger

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**From:** Rob Summers <rob.summers@taylormorrison.com>  
**Sent:** Monday, May 5, 2025 10:53 AM  
**To:** James Ward; Cori Dissinger  
**Subject:** Rob Summers Resignation From CDD Board

**Follow Up Flag:** Follow up  
**Flag Status:** Flagged

Hi James,

Please accept my resignation from the Currents CDD board, for the community known as Esplanade By The Islands- effective immediately.

It was a pleasure working with you sir.

### Rob Summers

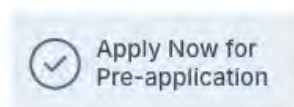
VP, Construction | Naples Division

T: +19413138182

M: +12392021649

rob.summers@taylormorrison.com

[www.taylormorrison.com](http://www.taylormorrison.com)



This message may contain confidential information and is intended only for the named addressee. If you are not the named addressee, you should not distribute or copy this e-mail. If you have received this e-mail by mistake, please delete it from your system.

\*Taylor Morrison received the highest numerical score in the proprietary Lifestory Research 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024, and 2025 America's Most Trusted® Home Builder study. Your experiences may vary. Visit [www.lifestoryresearch.com](http://www.lifestoryresearch.com) for details. Forbes 2025 Most Trusted Companies in America and America's Best Companies are created via an independent survey of consumers. Visit [www.forbes.com/lists/most-trusted-companies](http://www.forbes.com/lists/most-trusted-companies) and [www.forbes.com/lists/best-companies](http://www.forbes.com/lists/best-companies) for details. Equal Housing Builder.

**OATH OR AFFIRMATION OF OFFICE**

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

\_\_\_\_\_  
Signature

Printed Name: \_\_\_\_\_

STATE OF FLORIDA  
COUNTY OF \_\_\_\_\_

Sworn to (or affirmed) before me by means of ☐ Physical presence or ☐ online notarization this \_\_\_\_ day of \_\_\_\_\_, 2025, by \_\_\_\_\_, whose signature appears hereinabove, ☐ who is personally known to me or ☐ who produced \_\_\_\_\_ as identification.

\_\_\_\_\_  
NOTARY PUBLIC  
STATE OF FLORIDA

Print Name: \_\_\_\_\_

My Commission Expires: \_\_\_\_\_



# FLORIDA COMMISSION ON ETHICS



## GUIDE to the SUNSHINE AMENDMENT and CODE of ETHICS for Public Officers and Employees

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**2025**

# State of Florida

## COMMISSION ON ETHICS

**Luis M. Fusté, *Chair***  
Coral Gables

**Tina Descovich, *Vice Chair***  
Indianapolis

**Paul D. Bain**  
Tampa

**Dr. James Bush, III**  
Miami

**Freddie Figgers**  
Fort Lauderdale

**Laird A. Lile**  
Naples

**Ashley Lukis**  
Tallahassee

**Linda Stewart**  
Orlando

**Kerrie Stillman**  
*Executive Director*  
P.O. Drawer 15709  
Tallahassee, FL 32317-5709  
[www.ethics.state.fl.us](http://www.ethics.state.fl.us)  
(850) 488-7864\*

\*Please direct all requests for information to this number.

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## **I. HISTORY OF FLORIDA'S ETHICS LAWS**

Florida has been a leader among the states in establishing ethics standards for public officials and recognizing the right of citizens to protect the public trust against abuse. Our state Constitution was revised in 1968 to require a code of ethics, prescribed by law, for all state employees and non-judicial officers prohibiting conflict between public duty and private interests.

Florida's first successful constitutional initiative resulted in the adoption of the Sunshine Amendment in 1976, providing additional constitutional guarantees concerning ethics in government. In the area of enforcement, the Sunshine Amendment requires that there be an independent commission (the Commission on Ethics) to investigate complaints concerning breaches of public trust by public officers and employees other than judges.

The Code of Ethics for Public Officers and Employees is found in Chapter 112 (Part III) of the Florida Statutes. Foremost among the goals of the Code is to promote the public interest and maintain the respect of the people for their government. The Code is also intended to ensure that public officials conduct themselves independently and impartially, not using their offices for private gain other than compensation provided by law. While seeking to protect the integrity of government, the Code also seeks to avoid the creation of unnecessary barriers to public service.

Criminal penalties, which initially applied to violations of the Code, were eliminated in 1974 in favor of administrative enforcement. The Legislature created the Commission on Ethics that year "to serve as guardian of the standards of conduct" for public officials, state and local. Five of the Commission's nine members are appointed by the Governor, and two each are appointed by the President of the Senate and Speaker of the House of Representatives. No more than five Commission members may be members of the same political party, and none may be lobbyists, or hold any public employment during their two-year terms of office. A chair is selected from among the members to serve a one-year term and may not succeed himself or herself.

## **II. ROLE OF THE COMMISSION ON ETHICS**

In addition to its constitutional duties regarding the investigation of complaints, the Commission:

- Renders advisory opinions to public officials;
- Prescribes forms for public disclosure;
- Prepares mailing lists of public officials subject to financial disclosure for use in distributing forms and notifying delinquent filers;
- Makes recommendations to disciplinary officials when appropriate for violations of ethics and disclosure laws, since it does not impose penalties;
- Administers the Executive Branch Lobbyist Registration and Reporting Law;
- Maintains financial disclosure filings of constitutional officers and state officers and employees; and,
- Administers automatic fines for public officers and employees who fail to timely file required annual financial disclosure.

## **III. THE ETHICS LAWS**

The ethics laws generally consist of two types of provisions, those prohibiting certain actions or conduct and those requiring that certain disclosures be made to the public. The following descriptions of these laws have been simplified in an effort to provide notice of their requirements. Therefore, we suggest that you also review the wording of the actual law. Citations to the appropriate laws are in brackets.

The laws summarized below apply generally to all public officers and employees, state and local, including members of advisory bodies. The principal exception to this broad coverage is the exclusion of judges, as they fall within the jurisdiction of the Judicial Qualifications Commission.

Public Service Commission (PSC) members and employees, as well as members of the PSC Nominating Council, are subject to additional ethics standards that are enforced by the Commission

on Ethics under Chapter 350, Florida Statutes. Further, members of the governing boards of charter schools are subject to some of the provisions of the Code of Ethics [Sec. 1002.33(26), Fla. Stat.], as are the officers, directors, chief executive officers and some employees of business entities that serve as the chief administrative or executive officer or employee of a political subdivision. [Sec. 112.3136, Fla. Stat.].

## **A. PROHIBITED ACTIONS OR CONDUCT**

### *1. Solicitation and Acceptance of Gifts*

Public officers, employees, local government attorneys, and candidates are prohibited from soliciting or accepting anything of value, such as a gift, loan, reward, promise of future employment, favor, or service, that is based on an understanding that their vote, official action, or judgment would be influenced by such gift. [Sec. 112.313(2), Fla. Stat.]

Persons required to file financial disclosure FORM 1 or FORM 6 (see Part III F of this brochure), and state procurement employees, are prohibited from **soliciting** any gift from a political committee, lobbyist who has lobbied the official or his or her agency within the past 12 months, or the partner, firm, employer, or principal of such a lobbyist or from a vendor doing business with the official's agency. [Sec. 112.3148, Fla. Stat.]

Persons required to file FORM 1 or FORM 6, and state procurement employees are prohibited from directly or indirectly **accepting** a gift worth more than \$100 from such a lobbyist, from a partner, firm, employer, or principal of the lobbyist, or from a political committee or vendor doing business with their agency. [Sec. 112.3148, Fla. Stat.]

**However**, notwithstanding Sec. 112.3148, Fla. Stat., no Executive Branch lobbyist or principal shall make, directly or indirectly, and no Executive Branch agency official who files FORM 1 or FORM 6 shall knowingly accept, directly or indirectly, **any expenditure** made for the purpose of lobbying. [Sec. 112.3215, Fla. Stat.] Typically, this would include gifts valued at less than \$100 that formerly were permitted under Section 112.3148, Fla. Stat. Similar rules apply to members and employees of

the Legislature. However, these laws are not administered by the Commission on Ethics. [Sec. 11.045, Fla. Stat.]

Also, persons required to file Form 1 or Form 6, and state procurement employees and members of their immediate families, are prohibited from accepting any gift from a political committee. [Sec. 112.31485, Fla. Stat.]

2. *Unauthorized Compensation*

Public officers or employees, local government attorneys, and their spouses and minor children are prohibited from accepting any compensation, payment, or thing of value when they know, or with the exercise of reasonable care should know, that it is given to influence a vote or other official action. [Sec. 112.313(4), Fla. Stat.]

3. *Misuse of Public Position*

Public officers and employees, and local government attorneys are prohibited from corruptly using or attempting to use their official positions or the resources thereof to obtain a special privilege or benefit for themselves or others. [Sec. 112.313(6), Fla. Stat.]

4. *Abuse of Public Position*

Public officers and employees are prohibited from abusing their public positions in order to obtain a disproportionate benefit for themselves or certain others. [Article II, Section 8(h), Florida Constitution.]

5. *Disclosure or Use of Certain Information*

Public officers and employees and local government attorneys are prohibited from disclosing or using information not available to the public and obtained by reason of their public position, for the personal benefit of themselves or others. [Sec. 112.313(8), Fla. Stat.]



## 6. *Solicitation or Acceptance of Honoraria*

Persons required to file financial disclosure FORM 1 or FORM 6 (see Part III F of this brochure), and state procurement employees, are prohibited from **soliciting** honoraria related to their public offices or duties. [Sec. 112.3149, Fla. Stat.]

Persons required to file FORM 1 or FORM 6, and state procurement employees, are prohibited from knowingly **accepting** an honorarium from a political committee, lobbyist who has lobbied the person's agency within the past 12 months, or the partner, firm, employer, or principal of such a lobbyist, or from a vendor doing business with the official's agency. However, they may accept the payment of expenses related to an honorarium event from such individuals or entities, provided that the expenses are disclosed. See Part III F of this brochure. [Sec. 112.3149, Fla. Stat.]

Lobbyists and their partners, firms, employers, and principals, as well as political committees and vendors, are prohibited from **giving** an honorarium to persons required to file FORM 1 or FORM 6 and to state procurement employees. Violations of this law may result in fines of up to \$5,000 and prohibitions against lobbying for up to two years. [Sec. 112.3149, Fla. Stat.]

However, notwithstanding Sec. 112.3149, Fla. Stat., no Executive Branch or legislative lobbyist or principal shall make, directly or indirectly, and no Executive Branch agency official who files FORM 1 or FORM 6 shall knowingly accept, directly or indirectly, **any expenditure** made for the purpose of lobbying. [Sec. 112.3215, Fla. Stat.] This may include honorarium event related expenses that formerly were permitted under Sec. 112.3149, Fla. Stat. Similar rules apply to members and employees of the Legislature. However, these laws are not administered by the Commission on Ethics. [Sec. 11.045, Fla. Stat.]

## B. **PROHIBITED EMPLOYMENT AND BUSINESS RELATIONSHIPS**

### 1. *Doing Business With One's Agency*

- a) A public employee acting as a purchasing agent, or public officer acting in an official capacity, is prohibited from purchasing, renting, or leasing any realty, goods, or

services for his or her agency from a business entity in which the officer or employee or his or her spouse or child owns more than a 5% interest. [Sec. 112.313(3), Fla. Stat.]

- b) A public officer or employee, acting in a private capacity, also is prohibited from renting, leasing, or selling any realty, goods, or services to his or her own agency if the officer or employee is a state officer or employee, or, if he or she is an officer or employee of a political subdivision, to that subdivision or any of its agencies. [Sec. 112.313(3), Fla. Stat.]

## 2. *Conflicting Employment or Contractual Relationship*

- a) A public officer or employee is prohibited from holding any employment or contract with any business entity or agency regulated by or doing business with his or her public agency. [Sec. 112.313(7), Fla. Stat.]
- b) A public officer or employee also is prohibited from holding any employment or having a contractual relationship which will pose a frequently recurring conflict between the official's private interests and public duties or which will impede the full and faithful discharge of the official's public duties. [Sec. 112.313(7), Fla. Stat.]
- c) Limited exceptions to this prohibition have been created in the law for legislative bodies, certain special tax districts, drainage districts, and persons whose professions or occupations qualify them to hold their public positions. [Sec. 112.313(7)(a) and (b), Fla. Stat.]

## 3. *Exemptions*—Pursuant to Sec. 112.313(12), Fla. Stat., the prohibitions against doing business with one's agency and having conflicting employment may not apply:

- a) When the business is rotated among all qualified suppliers in a city or county.
- b) When the business is awarded by sealed, competitive bidding and neither the official nor his or her spouse or child have attempted to persuade agency personnel to enter

the contract. NOTE: Disclosure of the interest of the official, spouse, or child and the nature of the business must be filed prior to or at the time of submission of the bid on Commission FORM 3A with the Commission on Ethics or Supervisor of Elections, depending on whether the official serves at the state or local level.

- c) When the purchase or sale is for legal advertising, utilities service, or for passage on a common carrier.
- d) When an emergency purchase must be made to protect the public health, safety, or welfare.
- e) When the business entity is the only source of supply within the political subdivision and there is full disclosure of the official's interest to the governing body on Commission FORM 4A.
- f) When the aggregate of any such transactions does not exceed \$500 in a calendar year.
- g) When the business transacted is the deposit of agency funds in a bank of which a county, city, or district official is an officer, director, or stockholder, so long as agency records show that the governing body has determined that the member did not favor his or her bank over other qualified banks.
- h) When the prohibitions are waived in the case of ADVISORY BOARD MEMBERS by the appointing person or by a two-thirds vote of the appointing body (after disclosure on Commission FORM 4A).
- i) When the public officer or employee purchases in a private capacity goods or services, at a price and upon terms available to similarly situated members of the general public, from a business entity which is doing business with his or her agency.
- j) When the public officer or employee in a private capacity purchases goods or services from a business entity which is subject to the regulation of his or her agency where the price and terms of the transaction are available to similarly situated members of

the general public and the officer or employee makes full disclosure of the relationship to the agency head or governing body prior to the transaction.

4. *Additional Exemptions*

No elected public officer is in violation of the conflicting employment prohibition when employed by a tax exempt organization contracting with his or her agency so long as the officer is not directly or indirectly compensated as a result of the contract, does not participate in any way in the decision to enter into the contract, abstains from voting on any matter involving the employer, and makes certain disclosures. [Sec. 112.313(15), Fla. Stat.]

5. *Legislators Lobbying State Agencies*

A member of the Legislature is prohibited from representing another person or entity for compensation during his or her term of office before any state agency other than judicial tribunals. [Art. II, Sec. 8(e), Fla. Const., and Sec. 112.313(9), Fla. Stat.]

6. *Additional Lobbying Restrictions for Certain Public Officers and Employees*

A statewide elected officer; a member of the legislature; a county commissioner; a county officer pursuant to Article VIII or county charter; a school board member; a superintendent of schools; an elected municipal officer; an elected special district officer in a special district with ad valorem taxing authority; or a person serving as a secretary, an executive director, or other agency head of a department of the executive branch of state government shall not lobby for compensation on issues of policy, appropriations, or procurement before the federal government, the legislature, any state government body or agency, or any political subdivision of this state, during his or her term of office. [Art. II Sec 8(f)(2), Fla. Const. and Sec. 112.3121, Fla. Stat.]

7. *Employees Holding Office*

A public employee is prohibited from being a member of the governing body which serves as his or her employer. [Sec. 112.313(10), Fla. Stat.]

8. *Professional and Occupational Licensing Board Members*

An officer, director, or administrator of a state, county, or regional professional or occupational organization or association, while holding such position, may not serve as a member of a state examining or licensing board for the profession or occupation. [Sec. 112.313(11), Fla. Stat.]

9. *Contractual Services: Prohibited Employment*

A state employee of the executive or judicial branch who participates in the decision-making process involving a purchase request, who influences the content of any specification or procurement standard, or who renders advice, investigation, or auditing, regarding his or her agency's contract for services, is prohibited from being employed with a person holding such a contract with his or her agency. [Sec. 112.3185(2), Fla. Stat.]

10. *Local Government Attorneys*

Local government attorneys, such as the city attorney or county attorney, and their law firms are prohibited from representing private individuals and entities before the unit of local government which they serve. A local government attorney cannot recommend or otherwise refer to his or her firm legal work involving the local government unit unless the attorney's contract authorizes or mandates the use of that firm. [Sec. 112.313(16), Fla. Stat.]

11. *Dual Public Employment*

Candidates and elected officers are prohibited from accepting public employment if they know or should know it is being offered for the purpose of influence. Further, public employment may not be accepted unless the position was already in existence or was created without the anticipation of the official's interest, was publicly advertised, and the officer had to meet the same qualifications and go through the same hiring process as other applicants. For elected public officers already holding public employment, no promotion given for the purpose of influence may be accepted, nor may promotions that are inconsistent with those given other similarly situated employees. [Sec. 112.3125, Fla. Stat.]

## **C. RESTRICTIONS ON APPOINTING, EMPLOYING, AND CONTRACTING WITH RELATIVES**

### **1. *Anti-Nepotism Law***

A public official is prohibited from seeking for a relative any appointment, employment, promotion, or advancement in the agency in which he or she is serving or over which the official exercises jurisdiction or control. No person may be appointed, employed, promoted, or advanced in or to a position in an agency if such action has been advocated by a related public official who is serving in or exercising jurisdiction or control over the agency; this includes relatives of members of collegial government bodies. NOTE: This prohibition does not apply to school districts (except as provided in Sec. 1012.23, Fla. Stat.), community colleges and state universities, or to appointments of boards, other than those with land-planning or zoning responsibilities, in municipalities of fewer than 35,000 residents. Also, the approval of budgets does not constitute “jurisdiction or control” for the purposes of this prohibition. This provision does not apply to volunteer emergency medical, firefighting, or police service providers. [Sec. 112.3135, Fla. Stat.]

### **2. *Additional Restrictions***

A state employee of the executive or judicial branch or the PSC is prohibited from directly or indirectly procuring contractual services for his or her agency from a business entity of which a relative is an officer, partner, director, or proprietor, or in which the employee, or his or her spouse, or children own more than a 5% interest. [Sec. 112.3185(6), Fla. Stat.]

## **D. POST OFFICE HOLDING AND EMPLOYMENT (REVOLVING DOOR) RESTRICTIONS**

### **1. *Lobbying by Former Legislators, Statewide Elected Officers, and Appointed State Officers***

A member of the Legislature or a statewide elected or appointed state official is prohibited for two years following vacation of office from representing another person or entity for compensation before the government body or agency of which the individual was an officer or member. Former members of the Legislature are also prohibited for two years from lobbying the executive branch. [Art. II, Sec. 8(e), Fla. Const. and Sec. 112.313(9), Fla. Stat.]

## 2. *Lobbying by Former State Employees*

Certain employees of the executive and legislative branches of state government are prohibited from personally representing another person or entity for compensation before the agency with which they were employed for a period of two years after leaving their positions, unless employed by another agency of state government. [Sec. 112.313(9), Fla. Stat.] These employees include the following:

- a) Executive and legislative branch employees serving in the Senior Management Service and Selected Exempt Service, as well as any person employed by the Department of the Lottery having authority over policy or procurement.
- b) serving in the following position classifications: the Auditor General; the director of the Office of Program Policy Analysis and Government Accountability (OPPAGA); the Sergeant at Arms and Secretary of the Senate; the Sergeant at Arms and Clerk of the House of Representatives; the executive director and deputy executive director of the Commission on Ethics; an executive director, staff director, or deputy staff director of each joint committee, standing committee, or select committee of the Legislature; an executive director, staff director, executive assistant, legislative analyst, or attorney serving in the Office of the President of the Senate, the Office of the Speaker of the House of Representatives, the Senate Majority Party Office, the Senate Minority Party Office, the House Majority Party Office, or the House Minority Party Office; the Chancellor and Vice-Chancellors of the State University System; the general counsel to the Board of Regents; the president, vice presidents, and deans of each state university; any person hired on a contractual basis and having the power normally conferred upon such persons, by whatever title; and any person having the power normally conferred upon the above positions.

This prohibition does not apply to a person who was employed by the Legislature or other agency prior to July 1, 1989; who was a defined employee of the State University System or the Public Service Commission who held such employment on December 31, 1994; or who reached normal retirement age and retired by July 1, 1991. It does apply to OPS employees.

PENALTIES: Persons found in violation of this section are subject to the penalties contained in the Code (see PENALTIES, Part V) as well as a civil penalty in an amount equal to the compensation which the person received for the prohibited conduct. [Sec. 112.313(9)(a)5, Fla. Stat.]

### 3. *6-Year Lobbying Ban*

For a period of six years after vacation of public position occurring on or after December 31, 2022, a statewide elected officer or member of the legislature shall not lobby for compensation on issues of policy, appropriations, or procurement before the legislature or any state government body or agency. [Art. II Sec 8(f)(3)a., Fla. Const. and Sec. 112.3121, Fla. Stat.]

For a period of six years after vacation of public position occurring on or after December 31, 2022, a person serving as a secretary, an executive director, or other agency head of a department of the executive branch of state government shall not lobby for compensation on issues of policy, appropriations, or procurement before the legislature, the governor, the executive office of the governor, members of the cabinet, a department that is headed by a member of the cabinet, or his or her former department. [Art. II Sec 8(f)(3)b., Fla. Const. and Sec. 112.3121, Fla. Stat.]

For a period of six years after vacation of public position occurring on or after December 31, 2022, a county commissioner, a county officer pursuant to Article VIII or county charter, a school board member, a superintendent of schools, an elected municipal officer, or an elected special district officer in a special district with ad valorem taxing authority shall not lobby for compensation on issues of policy, appropriations, or procurement before his or her former agency or governing body. [Art. II Sec 8(f)(3)c., Fla. Const. and Sec. 112.3121, Fla. Stat.]

### 4. *Additional Restrictions on Former State Employees*

A former executive or judicial branch employee or PSC employee is prohibited from having employment or a contractual relationship, at any time after retirement or termination of employment, with any business entity (other than a public agency) in connection with a contract in which the employee participated personally and substantially by recommendation or decision while a public employee. [Sec. 112.3185(3), Fla. Stat.]



A former executive or judicial branch employee or PSC employee who has retired or terminated employment is prohibited from having any employment or contractual relationship for two years with any business entity (other than a public agency) in connection with a contract for services which was within his or her responsibility while serving as a state employee. [Sec.112.3185(4), Fla. Stat.]

Unless waived by the agency head, a former executive or judicial branch employee or PSC employee may not be paid more for contractual services provided by him or her to the former agency during the first year after leaving the agency than his or her annual salary before leaving. [Sec. 112.3185(5), Fla. Stat.]

These prohibitions do not apply to PSC employees who were so employed on or before Dec. 31, 1994.

5. *Lobbying by Former Local Government Officers and Employees*

A person elected to county, municipal, school district, or special district office is prohibited from representing another person or entity for compensation before the government body or agency of which he or she was an officer for two years after leaving office. Appointed officers and employees of counties, municipalities, school districts, and special districts may be subject to a similar restriction by local ordinance or resolution. [Sec. 112.313(13) and (14), Fla. Stat.]

**E. VOTING CONFLICTS OF INTEREST**

State public officers are prohibited from voting in an official capacity on any measure which they know would inure to their own special private gain or loss. A state public officer who abstains, or who votes on a measure which the officer knows would inure to the special private gain or loss of any principal by whom he or she is retained, of the parent organization or subsidiary or sibling of a corporate principal by which he or she is retained, of a relative, or of a business associate, must make every reasonable effort to file a memorandum of voting conflict with the recording secretary in advance of the vote. If that is not possible, it must be filed within 15 days after the vote occurs. The memorandum must disclose the nature of the officer's interest in the matter.

No county, municipal, or other local public officer shall vote in an official capacity upon any measure which would inure to his or her special private gain or loss, or which the officer knows would inure to the special private gain or loss of any principal by whom he or she is retained, of the parent organization or subsidiary or sibling of a corporate principal by which he or she is retained, of a relative, or of a business associate. The officer must publicly announce the nature of his or her interest before the vote and must file a memorandum of voting conflict on Commission Form 8B with the meeting's recording officer within 15 days after the vote occurs disclosing the nature of his or her interest in the matter. However, members of community redevelopment agencies and district officers elected on a one-acre, one-vote basis are not required to abstain when voting in that capacity.

No appointed state or local officer shall participate in any matter which would inure to the officer's special private gain or loss, the special private gain or loss of any principal by whom he or she is retained, of the parent organization or subsidiary or sibling of a corporate principal by which he or she is retained, of a relative, or of a business associate, without first disclosing the nature of his or her interest in the matter. The memorandum of voting conflict (Commission Form 8A or 8B) must be filed with the meeting's recording officer, be provided to the other members of the agency, and be read publicly at the next meeting.

If the conflict is unknown or not disclosed prior to the meeting, the appointed official must orally disclose the conflict at the meeting when the conflict becomes known. Also, a written memorandum of voting conflict must be filed with the meeting's recording officer within 15 days of the disclosure being made and must be provided to the other members of the agency, with the disclosure being read publicly at the next scheduled meeting. [Sec. 112.3143, Fla. Stat.]

## **F. DISCLOSURES**

Conflicts of interest may occur when public officials are in a position to make decisions that affect their personal financial interests. This is why public officers and employees, as well as candidates who run for public office, are required to publicly disclose their financial interests. The disclosure process serves to remind officials of their obligation to put the public interest above personal considerations. It also helps citizens to monitor the considerations of those who spend their tax dollars and participate in public policy decisions or administration.

All public officials and candidates do not file the same degree of disclosure; nor do they all file at the same time or place. Thus, care must be taken to determine which disclosure forms a particular official or candidate is required to file.

The following forms are described below to set forth the requirements of the various disclosures and the steps for correctly providing the information in a timely manner.

1. *FORM 1 - Limited Financial Disclosure*

Who Must File:

Persons required to file FORM 1 include all state officers, local officers, candidates for local elective office, and specified state employees as defined below (other than those officers who are required by law to file FORM 6).

STATE OFFICERS include:

- 1) Elected public officials not serving in a political subdivision of the state and any person appointed to fill a vacancy in such office, unless required to file full disclosure on Form 6.
- 2) Appointed members of each board, commission, authority, or council having statewide jurisdiction, excluding members of solely advisory bodies; but including judicial nominating commission members; directors of Enterprise Florida, Scripps Florida Funding Corporation, and CareerSource Florida, and members of the Council on the Social Status of Black Men and Boys; the Executive Director, governors, and senior managers of Citizens Property Insurance Corporation; governors and senior managers of Florida Workers' Compensation Joint Underwriting Association, board members of the Northeast Florida Regional Transportation Commission, and members of the board of Triumph Gulf Coast, Inc.; members of the board of Florida is

for Veterans, Inc.; and members of the Technology Advisory Council within the Agency for State Technology.

- 3) The Commissioner of Education, members of the State Board of Education, the Board of Governors, local boards of trustees and presidents of state universities, and members of the Florida Prepaid College Board.

LOCAL OFFICERS include:

- 1) Persons elected to office in any political subdivision (such as municipalities, counties, and special districts) and any person appointed to fill a vacancy in such office, unless required to file full disclosure on Form 6.
- 2) Appointed members of the following boards, councils, commissions, authorities, or other bodies of any county, municipality, school district, independent special district, or other political subdivision: the governing body of the subdivision; a community college or junior college district board of trustees; a board having the power to enforce local code provisions; a planning or zoning board, board of adjustments or appeals, community redevelopment agency board, or other board having the power to recommend, create, or modify land planning or zoning within the political subdivision, except for citizen advisory committees, technical coordinating committees, and similar groups who only have the power to make recommendations to planning or zoning boards, except for representatives of a military installation acting on behalf of all military installations within that jurisdiction; a pension board or retirement board empowered to invest pension or retirement funds or to determine entitlement to or amount of a pension or other retirement benefit.
- 3) Any other appointed member of a local government board who is required to file a statement of financial interests by the appointing authority or the enabling legislation, ordinance, or resolution creating the board.
- 4) Persons holding any of these positions in local government: county or city manager; chief administrative employee or finance director of a county, municipality, or other

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

- 5) Members of governing boards of charter schools operated by a city or other public entity.
- 6) The officers, directors, and chief executive officer of a corporation, partnership, or other business entity that is serving as the chief administrative or executive officer or employee of a political subdivision, and any business entity employee who is acting as the chief administrative or executive officer or employee of the political subdivision. [Sec. 112.3136, Fla. Stat.]

SPECIFIED STATE EMPLOYEE includes:

- 1) Employees in the Office of the Governor or of a Cabinet member who are exempt from the Career Service System, excluding secretarial, clerical, and similar positions.
- 2) The following positions in each state department, commission, board, or council: secretary or state surgeon general, assistant or deputy secretary, executive director, assistant or deputy executive director, and anyone having the power normally conferred upon such persons, regardless of title.
- 3) The following positions in each state department or division: director, assistant or deputy director, bureau chief, assistant bureau chief, and any person having the power normally conferred upon such persons, regardless of title.

- 4) Assistant state attorneys, assistant public defenders, criminal conflict and civil regional counsel, assistant criminal conflict and civil regional counsel, public counsel, full-time state employees serving as counsel or assistant counsel to a state agency, judges of compensation claims, administrative law judges, and hearing officers.
- 5) The superintendent or director of a state mental health institute established for training and research in the mental health field, or any major state institution or facility established for corrections, training, treatment, or rehabilitation.
- 6) State agency business managers, finance and accounting directors, personnel officers, grant coordinators, and purchasing agents (regardless of title) with power to make a purchase exceeding \$35,000.
- 7) The following positions in legislative branch agencies: each employee (other than those employed in maintenance, clerical, secretarial, or similar positions and legislative assistants exempted by the presiding officer of their house); and each employee of the Commission on Ethics.

#### What Must Be Disclosed:

FORM 1 requirements are set forth fully on the form. In general, this includes the reporting person's sources and types of financial interests, such as the names of employers and addresses of real property holdings. NO DOLLAR VALUES ARE REQUIRED TO BE LISTED. In addition, the form requires the disclosure of certain relationships with, and ownership interests in, specified types of businesses such as banks, savings and loans, insurance companies, and utility companies.

#### When to File:

CANDIDATES for elected local office must file FORM 1 or a verification of filing in EFDMS together with and at the same time they file their qualifying papers. Candidates for City Council or Mayor must file a Form 6 or a verification of filing in EFDMS.<sup>1</sup>

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<sup>1</sup> During the pendency of ongoing litigation, the Commission on Ethics is enjoined from enforcing the Form 6 requirement for mayors and elected members of municipal governing bodies, and they will have to file a CE Form 1 ("Statement of Financial Interest").

STATE and LOCAL OFFICERS and SPECIFIED STATE EMPLOYEES are required to file disclosure by July 1 of each year. They also must file within thirty days from the date of appointment or the beginning of employment. Those appointees requiring Senate confirmation must file prior to confirmation.

Where to File:

File with the Commission on Ethics. [Sec. 112.3145, Fla. Stat.]

Beginning January 1, 2024, all Form 1 disclosures must be filed electronically through the Commission's electronic filing system. These disclosures will be published and searchable by name or organization on the Commission's website.

2. *FORM 1F - Final Form 1 Limited Financial Disclosure*

FORM 1F is the disclosure form required to be filed within 60 days after a public officer or employee required to file FORM 1 leaves his or her public position. The form covers the disclosure period between January 1 and the last day of office or employment within that year.

3. *FORM 2 - Quarterly Client Disclosure*

The state officers, local officers, and specified state employees listed above, as well as elected constitutional officers, must file a FORM 2 if they or a partner or associate of their professional firm represent a client for compensation before an agency at their level of government.

A FORM 2 disclosure includes the names of clients represented by the reporting person or by any partner or associate of his or her professional firm for a fee or commission before agencies at the reporting person's level of government. Such representations do not include appearances in ministerial matters, appearances before judges of compensation claims, or representations on behalf of one's agency in one's official capacity. Nor does the term include the preparation and filing of forms and applications merely for the purpose of obtaining or transferring a license, so long as the

issuance of the license does not require a variance, special consideration, or a certificate of public convenience and necessity.

#### When to File:

This disclosure should be filed quarterly, by the end of the calendar quarter following the calendar quarter during which a reportable representation was made. FORM 2 need not be filed merely to indicate that no reportable representations occurred during the preceding quarter; it should be filed ONLY when reportable representations were made during the quarter.

#### Where To File:

File with the Commission on Ethics. [Sec. 112.3145(4), Fla. Stat.]

Beginning January 1, 2024, all Form 2 disclosures must be filed electronically through the Commission's electronic filing system. These disclosures will be published and searchable on the Commission's website.

#### 4. *FORM 6 - Full and Public Disclosure*

#### Who Must File:

Persons required by law to file FORM 6 include all elected constitutional officers and candidates for such office; the mayor and members of a city council and candidates for these offices<sup>2</sup>; the Duval County Superintendent of Schools; judges of compensation claims (pursuant to Sec. 440.442, Fla. Stat.); members of the Florida Housing Finance Corporation Board and members of expressway authorities, transportation authorities (except the Jacksonville Transportation Authority), bridge authority, or toll authorities created pursuant to Ch. 348 or 343, or 349, or other general law.

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<sup>2</sup> During the pendency of ongoing litigation, the Commission on Ethics is enjoined from enforcing the Form 6 requirement for mayors and elected members of municipal governing bodies, and they will have to file a CE Form 1 ("Statement of Financial Interest").



## What Must be Disclosed:

FORM 6 is a detailed disclosure of assets, liabilities, and sources of income over \$1,000 and their values, as well as net worth. Officials may opt to file their most recent income tax return in lieu of listing sources of income but still must disclose their assets, liabilities, and net worth. In addition, the form requires the disclosure of certain relationships with, and ownership interests in, specified types of businesses such as banks, savings and loans, insurance companies, and utility companies.

## When and Where To File:

Officials must file FORM 6 annually by July 1 with the Commission on Ethics.

Beginning January 1, 2023, all Form 6 disclosures must be filed electronically through the Commission's electronic filing system. These disclosures will be published and searchable by name and organization on the Commission's website.

CANDIDATES who do not currently hold a position requiring the filing of a Form 1 or Form 6 must register and use the electronic filing system to complete the Form 6, then print and file the disclosure with the officer before whom they qualify at the time of qualifying. [Art. II, Sec. 8(a) and (i), Fla. Const., and Sec. 112.3144, Fla. Stat.]

### 5. *FORM 6F - Final Form 6 Full and Public Disclosure*

This is the disclosure form required to be filed within 60 days after a public officer or employee required to file FORM 6 leaves his or her public position. The form covers the disclosure period between January 1 and the last day of office or employment within that year.

### 6. *FORM 9 - Quarterly Gift Disclosure*

Each person required to file FORM 1 or FORM 6, and each state procurement employee, must file a FORM 9, Quarterly Gift Disclosure, with the Commission on Ethics no later than the last day of any calendar quarter following the calendar quarter in which he or she received a gift worth more

than \$100, other than gifts from relatives, gifts prohibited from being accepted, gifts primarily associated with his or her business or employment, and gifts otherwise required to be disclosed. FORM 9 NEED NOT BE FILED if no such gift was received during the calendar quarter.

Information to be disclosed includes a description of the gift and its value, the name and address of the donor, the date of the gift, and a copy of any receipt for the gift provided by the donor. [Sec. 112.3148, Fla. Stat.]

*7. FORM 10 - Annual Disclosure of Gifts from Government Agencies and Direct-Support Organizations and Honorarium Event Related Expenses*

State government entities, airport authorities, counties, municipalities, school boards, water management districts, and the South Florida Regional Transportation Authority, may give a gift worth more than \$100 to a person required to file FORM 1 or FORM 6, and to state procurement employees, if a public purpose can be shown for the gift. Also, a direct-support organization for a governmental entity may give such a gift to a person who is an officer or employee of that entity. These gifts are to be reported on FORM 10, to be filed by July 1.

The governmental entity or direct-support organization giving the gift must provide the officer or employee with a statement about the gift no later than March 1 of the following year. The officer or employee then must disclose this information by filing a statement by July 1 with his or her annual financial disclosure that describes the gift and lists the donor, the date of the gift, and the value of the total gifts provided during the calendar year. State procurement employees file their statements with the Commission on Ethics. [Sec. 112.3148, Fla. Stat.]

In addition, a person required to file FORM 1 or FORM 6, or a state procurement employee, who receives expenses or payment of expenses related to an honorarium event from someone who is prohibited from giving him or her an honorarium, must disclose annually the name, address, and affiliation of the donor, the amount of the expenses, the date of the event, a description of the expenses paid or provided, and the total value of the expenses on FORM 10. The donor paying the expenses must provide the officer or employee with a statement about the expenses within 60 days of the honorarium event.

The disclosure must be filed by July 1, for expenses received during the previous calendar year. State procurement employees file their statements with the Commission on Ethics. [Sec. 112.3149, Fla. Stat.]

However, notwithstanding Sec. 112.3149, Fla. Stat., no executive branch or legislative lobbyist or principal shall make, directly or indirectly, and no executive branch agency official or employee who files FORM 1 or FORM 6 shall knowingly accept, directly or indirectly, any expenditure made for the purpose of lobbying. This may include gifts or honorarium event related expenses that formerly were permitted under Sections 112.3148 and 112.3149. [Sec. 112.3215, Fla. Stat.] Similar prohibitions apply to legislative officials and employees. However, these laws are not administered by the Commission on Ethics. [Sec. 11.045, Fla. Stat.] In addition, gifts, which include anything not primarily related to political activities authorized under ch. 106, are prohibited from political committees. [Sec. 112.31485 Fla. Stat.]

#### *8. FORM 30 - Donor's Quarterly Gift Disclosure*

As mentioned above, the following persons and entities generally are prohibited from giving a gift worth more than \$100 to a reporting individual (a person required to file FORM 1 or FORM 6) or to a state procurement employee: a political committee; a lobbyist who lobbies the reporting individual's or procurement employee's agency, and the partner, firm, employer, or principal of such a lobbyist; and vendors. If such person or entity makes a gift worth between \$25 and \$100 to a reporting individual or state procurement employee (that is not accepted in behalf of a governmental entity or charitable organization), the gift should be reported on FORM 30. The donor also must notify the recipient at the time the gift is made that it will be reported.

The FORM 30 should be filed by the last day of the calendar quarter following the calendar quarter in which the gift was made. If the gift was made to an individual in the legislative branch, FORM 30 should be filed with the Lobbyist Registrar. [See page 35 for address.] If the gift was to any other reporting individual or state procurement employee, FORM 30 should be filed with the Commission on Ethics.

However, notwithstanding Section 112.3148, Fla. Stat., no executive branch lobbyist or principal shall make, directly or indirectly, and no executive branch agency official or employee who files FORM 1 or FORM 6 shall knowingly accept, directly or indirectly, any expenditure made for the purpose of lobbying. This may include gifts that formerly were permitted under Section 112.3148. [Sec. 112.3215, Fla. Stat.] Similar prohibitions apply to legislative officials and employees. However, these laws are not administered by the Commission on Ethics. [Sec. 11.045, Fla. Stat.] In addition, gifts from political committees are prohibited. [Sec. 112.31485, Fla. Stat.]

9. *FORM 1X AND FORM 6X - Amendments to Form 1 and Form 6*

These forms are provided for officers or employees to amend their previously filed Form 1 or Form 6.

#### **IV. AVAILABILITY OF FORMS**

Beginning January 1, 2024, LOCAL OFFICERS and EMPLOYEES, and OTHER STATE OFFICERS, and SPECIFIED STATE EMPLOYEES who must file FORM 1 annually must file electronically via the Commission's Electronic Financial Disclosure Management System (EFDMS). Paper forms will not be promulgated. Communications regarding the annual filing requirement will be sent via email to filers no later than June 1. Filers must maintain an updated email address in their User Profile in EFDMS.

ELECTED CONSTITUTIONAL OFFICERS and other officials who must file Form 6 annually, including City Commissioners and Mayors<sup>3</sup>, must file electronically via the Commission's Electronic Financial Disclosure Management System (EFDMS). Paper forms will not be promulgated. Communications regarding the annual filing requirement will be sent via email to filers no later than June 1. Filers must maintain an updated email address in their User Profile in EFDMS.

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<sup>3</sup> During the pendency of ongoing litigation, the Commission on Ethics is enjoined from enforcing the Form 6 requirement for mayors and elected members of municipal governing bodies, and they will have to file a CE Form 1 ("Statement of Financial Interest").

## V. PENALTIES

### *A. Non-criminal Penalties for Violation of the Sunshine Amendment and the Code of Ethics*

There are no criminal penalties for violation of the Sunshine Amendment and the Code of Ethics. Penalties for violation of these laws may include: impeachment, removal from office or employment, suspension, public censure, reprimand, demotion, reduction in salary level, forfeiture of no more than one-third salary per month for no more than twelve months, a civil penalty not to exceed \$20,000<sup>4</sup>, and restitution of any pecuniary benefits received, and triple the value of a gift from a political committee.

### *B. Penalties for Candidates*

CANDIDATES for public office who are found in violation of the Sunshine Amendment or the Code of Ethics may be subject to one or more of the following penalties: disqualification from being on the ballot, public censure, reprimand, or a civil penalty not to exceed \$20,000\*, and triple the value of a gift received from a political committee.

### *C. Penalties for Former Officers and Employees*

FORMER PUBLIC OFFICERS or EMPLOYEES who are found in violation of a provision applicable to former officers or employees or whose violation occurred prior to such officer's or employee's leaving public office or employment may be subject to one or more of the following penalties: public censure and reprimand, a civil penalty not to exceed \$20,000\*, and restitution of any pecuniary benefits received, and triple the value of a gift received from a political committee.

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<sup>4</sup> Conduct occurring prior to May 11, 2023, is subject to a recommended civil penalty of up to \$10,000. [Ch. 2023-49, Laws of Florida]

*D. Penalties for Lobbyists and Others*

An executive branch lobbyist who has failed to comply with the Executive Branch Lobbying Registration law (see Part VIII) may be fined up to \$5,000, reprimanded, censured, or prohibited from lobbying executive branch agencies for up to two years. Lobbyists, their employers, principals, partners, and firms, and political committees and committees of continuous existence who give a prohibited gift or honorarium or fail to comply with the gift reporting requirements for gifts worth between \$25 and \$100, may be penalized by a fine of not more than \$5,000 and a prohibition on lobbying, or employing a lobbyist to lobby, before the agency of the public officer or employee to whom the gift was given for up to two years. Any agent or person acting on behalf of a political committee giving a prohibited gift is personally liable for a civil penalty of up to triple the value of the gift.

Executive Branch lobbying firms that fail to timely file their quarterly compensation reports may be fined \$50 per day per report for each day the report is late, up to a maximum fine of \$5,000 per report.

*E. Felony Convictions: Forfeiture of Retirement Benefits*

Public officers and employees are subject to forfeiture of all rights and benefits under the retirement system to which they belong if convicted of certain offenses. The offenses include embezzlement or theft of public funds; bribery; felonies specified in Chapter 838, Florida Statutes; impeachable offenses; and felonies committed with intent to defraud the public or their public agency. [Sec. 112.3173, Fla. Stat.]

*F. Automatic Penalties for Failure to File Annual Disclosure*

Public officers and employees required to file either Form 1 or Form 6 annual financial disclosure are subject to automatic fines of \$25 for each day late the form is filed after September 1, up to a maximum penalty of \$1,500. [Sec. 112.3144 and 112.3145, Fla. Stat.]

The Commission must undertake an investigation of a public officer or employee who accrues the \$1,500 maximum fine and currently holds their filing position to determine if the failure to file was willful. If the Commission finds a willful failure to file, the only penalty that can be recommended, by law, is removal from office.

## **VI. ADVISORY OPINIONS**

Conflicts of interest may be avoided by greater awareness of the ethics laws on the part of public officials and employees through advisory assistance from the Commission on Ethics.

### *A. Who Can Request an Opinion*

Any public officer, candidate for public office, or public employee in Florida who is in doubt about the applicability of the standards of conduct or disclosure laws to himself or herself, or anyone who has the power to hire or terminate another public employee, may seek an advisory opinion from the Commission about himself or herself or that employee.

### *B. How to Request an Opinion*

Opinions may be requested by letter presenting a question based on a real situation and including a detailed description of the situation. Opinions are issued by the Commission and are binding on the conduct of the person who is the subject of the opinion, unless material facts were omitted or misstated in the request for the opinion. Published opinions will not bear the name of the persons involved unless they consent to the use of their names; however, the request and all information pertaining to it is a public record, made available to the Commission and to members of the public in advance of the Commission's consideration of the question.

### *C. How to Obtain Published Opinions*

All of the Commission's opinions are available for viewing or download at its website:  
[www.ethics.state.fl.us](http://www.ethics.state.fl.us).

## **VII. COMPLAINTS**

### *A. Citizen Involvement*

The Commission on Ethics cannot conduct investigations of alleged violations of the Sunshine Amendment or the Code of Ethics unless a person files a sworn complaint with the Commission alleging such violation has occurred, or a referral is received, as discussed below.

As of June 21, 2024, the Commission on Ethics may only investigate complaints that are "based upon personal knowledge or information other than hearsay."<sup>5</sup> In compliance with the new law, ethics complaints that are not "based upon personal knowledge or information other than hearsay" cannot be investigated and will be dismissed.

If you have knowledge that a person in government has violated the standards of conduct or disclosure laws described above, you may report these violations to the Commission by filing a sworn complaint on the form prescribed by the Commission and available for download at [www.ethics.state.fl.us](http://www.ethics.state.fl.us). The Commission is unable to take action based on learning of such misdeeds through newspaper reports, telephone calls, or letters.

You can download a complaint form (FORM 50) from the Commission's website: [www.ethics.state.fl.us](http://www.ethics.state.fl.us), or contact the Commission office at the address or phone number shown on the inside front cover of this booklet.

### *B. Referrals*

The Commission may accept referrals from: the Governor, the Florida Department of Law Enforcement, a State Attorney, or a U.S. Attorney. A vote of six of the Commission's nine members is required to proceed on such a referral.

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<sup>5</sup> Ch. 24-253, § 6, Laws of Fla. (codified at § 112.324(1)(a), Fla. Stat. (2024)).



### *C. Confidentiality*

The complaint or referral, as well as all proceedings and records relating thereto, is confidential until the accused requests that such records be made public or until the matter reaches a stage in the Commission's proceedings where it becomes public. This means that unless the Commission receives a written waiver of confidentiality from the accused, the Commission is not free to release any documents or to comment on a complaint or referral to members of the public or press, so long as the complaint or referral remains in a confidential stage.

A COMPLAINT OR REFERRAL MAY NOT BE FILED WITH RESPECT TO A CANDIDATE ON THE DAY OF THE ELECTION, OR WITHIN THE 30 CALENDAR DAYS PRECEDING THE ELECTION DATE, UNLESS IT IS BASED ON PERSONAL INFORMATION OR INFORMATION OTHER THAN HEARSAY.

### *D. How the Complaint Process Works*

Complaints which allege a matter within the Commission's jurisdiction are assigned a tracking number and Commission staff forwards a copy of the original sworn complaint to the accused within five working days of its receipt. Any subsequent sworn amendments to the complaint also are transmitted within five working days of their receipt.

Once a complaint is filed, it goes through three procedural stages under the Commission's rules. The first stage is a determination of whether the allegations of the complaint are legally sufficient: that is, whether they indicate a possible violation of any law over which the Commission has jurisdiction. If the complaint is found not to be legally sufficient, the Commission will order that the complaint be dismissed without investigation, and all records relating to the complaint will become public at that time.

In cases of very minor financial disclosure violations, the official will be allowed an opportunity to correct or amend his or her disclosure form. Otherwise, if the complaint is found to be legally sufficient, a preliminary investigation will be undertaken by the investigative staff of the Commission. The second stage of the Commission's proceedings involves this preliminary investigation and a decision by the Commission as to whether there is probable cause to believe that

there has been a violation of any of the ethics laws. If the Commission finds no probable cause to believe there has been a violation of the ethics laws, the complaint will be dismissed and will become a matter of public record. If the Commission finds probable cause to believe there has been a violation of the ethics laws, the complaint becomes public and usually enters the third stage of proceedings. This stage requires the Commission to decide whether the law was actually violated and, if so, whether a penalty should be recommended. At this stage, the accused has the right to request a public hearing (trial) at which evidence is presented, or the Commission may order that such a hearing be held. Public hearings usually are held in or near the area where the alleged violation occurred.

When the Commission concludes that a violation has been committed, it issues a public report of its findings and may recommend one or more penalties to the appropriate disciplinary body or official.

When the Commission determines that a person has filed a complaint with knowledge that the complaint contains one or more false allegations or with reckless disregard for whether the complaint contains false allegations, the complainant will be liable for costs plus reasonable attorney's fees incurred by the person complained against. The Department of Legal Affairs may bring a civil action to recover such fees and costs, if they are not paid voluntarily within 30 days.

#### *E. Dismissal of Complaints At Any Stage of Disposition*

The Commission may, at its discretion, dismiss any complaint at any stage of disposition should it determine that the public interest would not be served by proceeding further, in which case the Commission will issue a public report stating with particularity its reasons for the dismissal. [Sec. 112.324(12), Fla. Stat.]

#### *F. Statute of Limitations*

All sworn complaints alleging a violation of the Sunshine Amendment or the Code of Ethics must be filed with the Commission within five years of the alleged violation or other breach of the public trust. Time starts to run on the day AFTER the violation or breach of public trust is committed. The statute of limitations is tolled on the day a sworn complaint is filed with the Commission. If a

complaint is filed and the statute of limitations has run, the complaint will be dismissed. [Sec. 112.3231, Fla. Stat.]

## **VIII. EXECUTIVE BRANCH LOBBYING**

Any person who, for compensation and on behalf of another, lobbies an agency of the executive branch of state government with respect to a decision in the area of policy or procurement may be required to register as an executive branch lobbyist. Registration is required before lobbying an agency and is renewable annually. In addition, each lobbying firm must file a compensation report with the Commission for each calendar quarter during any portion of which one or more of the firm's lobbyists were registered to represent a principal. As noted above, no executive branch lobbyist or principal can make, directly or indirectly, and no executive branch agency official or employee who files FORM 1 or FORM 6 can knowingly accept, directly or indirectly, **any expenditure** made for the purpose of lobbying. [Sec. 112.3215, Fla. Stat.]

Paying an executive branch lobbyist a contingency fee based upon the outcome of any specific executive branch action, and receiving such a fee, is prohibited. A violation of this prohibition is a first degree misdemeanor, and the amount received is subject to forfeiture. This does not prohibit sales people from receiving a commission. [Sec. 112.3217, Fla. Stat.]

Executive branch departments, state universities, community colleges, and water management districts are prohibited from using public funds to retain an executive branch (or legislative branch) lobbyist, although these agencies may use full-time employees as lobbyists. [Sec. 11.062, Fla. Stat.]

Online registration and filing is available at [www.floridalobbyist.gov](http://www.floridalobbyist.gov). Additional information about the executive branch lobbyist registration system may be obtained by contacting the Lobbyist Registrar at the following address:

Executive Branch Lobbyist Registration  
Room G-68, Claude Pepper Building  
111 W. Madison Street  
Tallahassee, FL 32399-1425  
Phone: 850/922-4990

## **IX. WHISTLE-BLOWER'S ACT**

In 1986, the Legislature enacted a “Whistle-blower’s Act” to protect employees of agencies and government contractors from adverse personnel actions in retaliation for disclosing information in a sworn complaint alleging certain types of improper activities. Since then, the Legislature has revised this law to afford greater protection to these employees.

While this language is contained within the Code of Ethics, the Commission has no jurisdiction or authority to proceed against persons who violate this Act. Therefore, a person who has disclosed information alleging improper conduct governed by this law and who may suffer adverse consequences as a result should contact one or more of the following: the Office of the Chief Inspector General in the Executive Office of the Governor; the Department of Legal Affairs; the Florida Commission on Human Relations; or a private attorney. [Sec. 112.3187 - 112.31895, Fla. Stat.]

## **X. ADDITIONAL INFORMATION**

As mentioned above, we suggest that you review the language used in each law for a more detailed understanding of Florida’s ethics laws. The “Sunshine Amendment” is Article II, Section 8, of the Florida Constitution. The Code of Ethics for Public Officers and Employees is contained in Part III of Chapter 112, Florida Statutes.

Additional information about the Commission's functions and interpretations of these laws may be found in Chapter 34 of the Florida Administrative Code, where the Commission's rules are published, and in The Florida Administrative Law Reports, which until 2005 published many of the Commission's final orders. The Commission's rules, orders, and opinions also are available at [www.ethics.state.fl.us](http://www.ethics.state.fl.us).

If you are a public officer or employee concerned about your obligations under these laws, the staff of the Commission will be happy to respond to oral and written inquiries by providing information about the law, the Commission's interpretations of the law, and the Commission's procedures.

## **XI. TRAINING**

Constitutional officers, elected municipal officers, commissioners of community redevelopment agencies (CRAs), commissioners of community development districts, and elected local officers of independent special districts are required to receive a total of four hours training, per calendar year, in the areas of ethics, public records, and open meetings. The Commission on Ethics does not track compliance or certify providers. Officials indicate their compliance with the training requirement when they file their annual Form 1 or Form 6.

Visit the training page on the Commission's website for up-to-date rules, opinions, audio/video training, and opportunities for live training conducted by Commission staff.

## 2024 Form 1 - Statement of Financial Interests

### General Information

Name: DISCLOSURE FILER

Address: SAMPLE ADDRESS

County: SAMPLE COUNTY

PID SAMPLE

### AGENCY INFORMATION

Organization	Suborganization	Title
SAMPLE	SAMPLE	SAMPLE

### Disclosure Period

THIS STATEMENT REFLECTS YOUR FINANCIAL INTERESTS FOR CALENDAR YEAR ENDING DECEMBER 31, 2024.

### Primary Sources of Income

PRIMARY SOURCE OF INCOME (Over \$2,500) (Major sources of income to the reporting person)  
(If you have nothing to report, write "none" or "n/a")

Name of Source of Income	Source's Address	Description of the Source's Principal Business Activity

**Secondary Sources of Income**

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

Name of Business Entity	Name of Major Sources of Business' Income	Address of Source	Principal Business Activity of Source

**Real Property**

REAL PROPERTY (Land, buildings owned by the reporting person)  
(If you have nothing to report, write "none" or "n/a")

Location/Description

**Intangible Personal Property**

INTANGIBLE PERSONAL PROPERTY (Stocks, bonds, certificates of deposit, etc. over \$10,000)  
(If you have nothing to report, write "none" or "n/a")

Type of Intangible	Business Entity to Which the Property Relates

## Liabilities

LIABILITIES (Major debts valued over \$10,000):  
(If you have nothing to report, write "none" or "n/a")

Name of Creditor	Address of Creditor

## Interests in Specified Businesses

INTERESTS IN SPECIFIED BUSINESSES (Ownership or positions in certain types of businesses)  
(If you have nothing to report, write "none" or "n/a")

Business Entity # 1

## Training

Based on the office or position you hold, the certification of training required under Section 112.3142, F.S., is not applicable to you for this form year.



**Signature of Filer**

Digitally signed:

**Filed with COE:**

E-FILING SAMPLE

# 2024 Form 1 Instructions

## Statement of Financial Interests

### Notice

The annual Statement of Financial Interests is due July 1. If the annual form is not submitted via the electronic filing system created and maintained by the Commission by September 1, an automatic fine of \$25 for each day late will be imposed, up to a maximum penalty of \$1,500. Failure to file also can result in removal from public office or employment. [s. 112.3145, F.S.]

In addition, failure to make any required disclosure constitutes grounds for and may be punished by one or more of the following: disqualification from being on the ballot, impeachment, removal or suspension from office or employment, demotion, reduction in salary, reprimand, or a civil penalty not exceeding \$20,000. [s. 112.317, F.S.]

### Instructions for Completing and Filing Form 1 Statement of Financial Interests

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

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

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

**Finally**, file a final disclosure form (Form 1F) within 60 days of leaving office or employment. Filing a CE Form 1F (Final Statement of Financial Interests) does not relieve the filer of filing a CE Form 1 if the filer was in his or her position on December 31, 2024.

#### **WHO MUST FILE FORM 1:**

1. Elected public officials not serving in a political subdivision of the state and any person appointed to fill a vacancy in such office, unless required to file full disclosure on Form 6.
2. Appointed members of each board, commission, authority, or council having statewide jurisdiction, excluding those required to file full disclosure on Form 6 as well as members of solely advisory bodies, but including judicial nominating commission members; Directors of Enterprise Florida, Scripps Florida Funding Corporation, and Career Source Florida; and members of the Council on the Social Status of Black Men and Boys; the Executive Director, Governors, and senior managers of Citizens Property Insurance Corporation; Governors and senior managers of Florida Workers' Compensation Joint Underwriting Association; board members of the Northeast Fla. Regional Transportation Commission; board members of Triumph Gulf Coast, Inc; board members of Florida Is For Veterans, Inc.; and members of the Technology Advisory Council within the Agency for State Technology.
3. The Commissioner of Education, members of the State Board of Education, the Board of Governors, the local Boards of Trustees and Presidents of state universities, and the Florida Prepaid College Board.
4. Persons elected to office in any political subdivision (such as municipalities, counties, and special districts) and any person appointed to fill a vacancy in such office, unless required to file Form 6.
5. Appointed members of the following boards, councils, commissions, authorities, or other bodies of county, municipality, school district, independent special district, or other political subdivision: the governing body of the subdivision; community college or junior college district boards of trustees; boards having the power to enforce local code provisions; boards of adjustment; community redevelopment agencies; planning or zoning boards having the power to recommend, create, or modify land planning or zoning within a political subdivision, except for citizen advisory committees, technical coordinating committees, and similar groups who only have the power to make recommendations to planning or zoning boards, and except for representatives of a military installation acting on behalf of all military installations within that jurisdiction; pension or retirement boards empowered to invest pension or retirement funds or determine entitlement to or amount of pensions or other retirement benefits, and the Pinellas County Construction Licensing Board.
6. Any appointed member of a local government board who is required to file a statement of financial interests by the appointing authority or the enabling legislation, ordinance, or resolution creating the board.
7. Persons holding any of these positions in local government: county or city manager; chief administrative employee or finance director of a county, municipality, or other political subdivision; county or municipal attorney; chief county or municipal building inspector; county or municipal water resources coordinator; county or municipal pollution control director; county or municipal environmental control director; county or municipal administrator with power to grant or deny a land development permit; chief of police; fire chief; municipal clerk; appointed district school superintendent;

- community college president; district medical examiner; purchasing agent (regardless of title) having the authority to make any purchase exceeding \$35,000 for the local governmental unit.
8. Officers and employees of entities serving as chief administrative officer of a political subdivision.
  9. Members of governing boards of charter schools operated by a city or other public entity.
  10. Employees in the office of the Governor or of a Cabinet member who are exempt from the Career Service System, excluding secretarial, clerical, and similar positions.
  11. The following positions in each state department, commission, board, or council: Secretary, Assistant or Deputy Secretary, Executive Director, Assistant or Deputy Executive Director, and anyone having the power normally conferred upon such persons, regardless of title.
  12. The following positions in each state department or division: Director, Assistant or Deputy Director, Bureau Chief, and any person having the power normally conferred upon such persons, regardless of title.
  13. Assistant State Attorneys, Assistant Public Defenders, criminal conflict and civil regional counsel, and assistant criminal conflict and civil regional counsel, Public Counsel, full-time state employees serving as counsel or assistant counsel to a state agency, administrative law judges, and hearing officers.
  14. The Superintendent or Director of a state mental health institute established for training and research in the mental health field, or any major state institution or facility established for corrections, training, treatment, or rehabilitation.
  15. State agency Business Managers, Finance and Accounting Directors, Personnel Officers, Grant Coordinators, and purchasing agents (regardless of title) with power to make a purchase exceeding \$35,000.
  16. The following positions in legislative branch agencies: each employee (other than those employed in maintenance, clerical, secretarial, or similar positions and legislative assistants exempted by the presiding officer of their house); and each employee of the Commission on Ethics.
  17. Each member of the governing body of a "large-hub commercial service airport," as defined in Section 112.3144(1)(c), Florida Statutes, except for members required to comply with the financial disclosure requirements of s. 8, Article II of the State Constitution.

**ATTACHMENTS:** A filer may include and submit attachments or other supporting documentation when filing disclosure.

**PUBLIC RECORD:** The disclosure form is a public record and is required by law to be posted to the Commission's website. Your Social Security number, bank account, debit, charge, and credit card numbers, mortgage or brokerage account numbers, personal identification numbers, or taxpayer identification numbers are not required and should not be included. If such information is included in the filing, it may be made available for public inspection and copying unless redaction is required by the filer, without any liability to the Commission. If you are an active or former officer or employee listed in Section 119.071, F.S., whose home address or other information is exempt from disclosure, the Commission will maintain that confidentiality if you submit a written and notarized request.

**QUESTIONS** about this form or the ethics laws may be addressed to the Commission on Ethics, Post Office Drawer 15709, Tallahassee, Florida 32317-5709; physical address: 325 John Knox Road, Building E, Suite 200, Tallahassee, FL 32303; telephone (850) 488-7864.

## Instructions for Completing Form 1

### Primary Sources of Income

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

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

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

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

If disclosure of a primary source of income will place you in violation of confidentiality or privilege pursuant to law or rules governing attorneys, you may write "Legal Client" in each of the disclosure fields without providing any further information.

Examples:

- If you were employed by a company that manufactures computers and received more than \$2,500, list the name of the company, its address, and its principal business activity (computer manufacturing).
- If you were a partner in a law firm and your distributive share of partnership gross income exceeded \$2,500, list the name of the firm, its address, and its principal business activity (practice of law).

- If you were the sole proprietor of a retail gift business and your gross income from the business exceeded \$2,500, list the name of the business, its address, and its principal business activity (retail gift sales).
- If you received income from investments in stocks and bonds, list each individual company from which you derived more than \$2,500. Do not aggregate all of your investment income.
- If more than \$2,500 of your gross income was gain from the sale of property (not just the selling price), list as a source of income the purchaser's name, address and principal business activity. If the purchaser's identity is unknown, such as where securities listed on an exchange are sold through a brokerage firm, the source of income should be listed as "sale of (name of company) stock," for example.
- If more than \$2,500 of your gross income was in the form of interest from one particular financial institution (aggregating interest from all CD's, accounts, etc., at that institution), list the name of the institution, its address, and its principal business activity.

## Secondary Sources of Income

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

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

1. You owned (either directly or indirectly in the form of an equitable or beneficial interest) more than 5% of the total assets or capital stock of a business entity (a corporation, partnership, LLC, limited partnership, proprietorship, joint venture, trust, firm, etc., doing business in Florida); **and,**
2. You received more than \$5,000 of your gross income during the disclosure period from that business entity.

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

If disclosure of a secondary source of income will place you in violation of confidentiality or privilege pursuant to law or rules governing attorneys, you should disclose the name of the business entity for which your ownership and gross income exceeded the two thresholds above, and then write "Legal Client" in the remaining disclosure fields without providing any further information.

Examples:

- You are the sole proprietor of a dry cleaning business, from which you received more than \$5,000. If only one customer, a uniform rental company, provided more than 10% of your dry cleaning business, you must list the name of the uniform rental company, its address, and its principal business activity (uniform rentals).
- You are a 20% partner in a partnership that owns a shopping mall and your partnership income exceeded the above thresholds. List each tenant of the mall that provided more than 10% of the partnership's gross income and the tenant's address and principal business activity.

## Real Property

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

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

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

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

## Intangible Personal Property

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

Describe any intangible personal property that, at any time during the disclosure period, was worth more than \$10,000 and state the business entity to which the property related. Intangible personal property includes things such as cash on hand, stocks, bonds, certificates of deposit, vehicle leases, interests in businesses, beneficial interests in trusts, money owed you (including, but not limited to, loans made as a candidate to your own campaign), Deferred Retirement Option Program (DROP) accounts, the Florida Prepaid College Plan, and bank accounts in which you have an ownership interest. Intangible personal property also includes investment products held in IRAs, brokerage accounts, and the Florida College Investment

Plan. Note that the product contained in a brokerage account, IRA, or the Florida College Investment Plan is your asset—not the account or plan itself. Things like automobiles and houses you own, jewelry, and paintings are not intangible property. Intangibles relating to the same business entity may be aggregated; for example, CDs and savings accounts with the same bank. Property owned as tenants by the entirety or as joint tenants with right of survivorship, including bank accounts owned in such a manner, should be valued at 100%. The value of a leased vehicle is the vehicle's present value minus the lease residual (a number found on the lease document).

## Liabilities

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

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

## Interests in Specified Businesses

[Required by s. 112.3145(7), F.S.]

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

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

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

## Training Certification

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

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

CE FORM 1 - Effective: January 1, 2025

Incorporated by reference in Rules 34-8.001 and 34-8.202, F.A.C

## RESOLUTION 2025-9

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

**WHEREAS**, the Currents Community Development District (“District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes, being situated entirely within Collier County, Florida, and:

**WHEREAS**, pursuant to Chapter 190, Florida Statutes, the Board of Supervisors (“Board”) shall organize by election of its members as Chairperson and by directing a Secretary, and such other officers as the Board may deem necessary.

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

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

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

OFFICE	NAME OF OFFICE HOLDER
CHAIRPERSON	FELIPE GONZALEZ
VICE-CHAIRPERSON	
ASSISTANT SECRETARY	TOMMY DEAN
ASSISTANT SECRETARY	
ASSISTANT SECRETARY	JARRET ENGLISH
SECRETARY & TREASURER	JAMES P. WARD

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

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

**RESOLUTION 2025-9**

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

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

**PASSED AND ADOPTED** by the Board of Supervisors of the Currents Community Development District, Collier County, Florida, this 10<sup>th</sup> day of June 2025.

**ATTEST:**

**CURRENTS COMMUNITY DEVELOPMENT  
DISTRICT**

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James P. Ward, Secretary

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Felipe Gonzalez, Chairperson

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**MINUTES OF MEETING  
CURRENTS  
COMMUNITY DEVELOPMENT DISTRICT**

The Regular Meeting of the Board of Supervisors of the Currents Community Development District was held on Tuesday, April 8, 2025, at 3:30 P.M. at the offices of Coleman, Yovanovich & Koester, 4001 Tamiami Trail North, Suite 300, Naples, Florida 34103.

**Present:**

Felipe Gonzalez	Chairperson
Jarret English	Assistant Secretary
Rob Summers	Vice Chairperson
Tommy Dean	Assistant Secretary

**Also present were:**

James P. Ward	JPWard & Associates
Greg Urbancic	District Attorney
Ben Steets	Grau and Associates

**Audience:**

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

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

**FIRST ORDER OF BUSINESS**

**Call to Order**

Mr. James P. Ward called the meeting to order at approximately 3:30 p.m. He reported all Members of the Board were present, constituting a quorum.

**SECOND ORDER OF BUSINESS**

**Acceptance of Resignation**

**Acceptance of the Resignations of Ms. Tanya Holden from Seat 5 [effective March 28, 2024] whose term is set to expire November 2026**

**I. Appointment of individual to fill Seat 5**

**II. Oaths of Office**

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

**IV. Sample of E-filed Form 1 – Statement of Financial Interests. (Changes to the Law and filing requirements as of January 1, 2024)**

Mr. Ward called for a motion to accept the resignation of Ms. Tonya Holden from Seat 5.



**On MOTION made by Tommy Dean, seconded by Rob Summers, and with all in favor, the resignation of Ms. Tonya Holden was accepted.**

Mr. Ward stated the Board could appoint an individual to fill Ms. Holden's unexpired term set to expire in November 2026. He asked if the Board had a nomination.

The Board chose to defer this matter to the next meeting.

### **THIRD ORDER OF BUSINESS**

#### **Consideration of Resolution 2025-8**

#### **Consideration of Resolution 2025-8, a Resolution of the Board of Supervisors re-designating the officers of the Currents Community Development District**

This Item was also deferred to the next Board meeting.

### **FOURTH ORDER OF BUSINESS**

#### **Consideration of Minutes**

#### **February 13, 2025 – Regular Meeting**

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

**On MOTION made by Rob Summers, seconded by Tommy Dean, and with all in favor, the February 13, 2025 Regular Meeting Minutes were approved.**

### **FIFTH ORDER OF BUSINESS**

#### **Consideration of Audited Financial Statements**

#### **Consideration and Acceptance of the Audited Financial Statements for the Fiscal Year ended September 30, 2024**

Mr. Ward introduced Ben Steets with Grau and Associates.

Mr. Ben Steets with Grau and Associates indicated this audit was performed in accordance with the standards set by the Florida Auditor General and the generally accepted auditing standards. He declared the auditor's opinion was clean, which meant Grau and Associates believed the financial statements were fairly presented in accordance with generally accepted accounting principles (GAP). He stated there were no instances of noncompliance with Florida Statutes and there were no findings. He concluded the District was in compliance and Grau issued a clean opinion.

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

**On MOTION made by Rob Summers, seconded by Tommy Dean, and with all in favor, the Audited Financial Statements for the Fiscal Year ended September 30, 2024 were accepted.**

**SIXTH ORDER OF BUSINESS****Consideration of Resolution 2025-8**

**Consideration of Resolution 2025-8, a Resolution of the Board of Supervisors of the Currents Community Development District approving the Proposed Fiscal Year 2025 Budget and setting the Public Hearing on Tuesday, June 10, 2025, at 3:30 P.M. at the offices of Coleman, Yovanovich & Koester, 4001 Tamiami Trail North, Suite 300, Naples, Florida 34103**

*Mr. Ward: Resolution 2025-8 is the start of your budget process for fiscal year 2026 which begins on October 1 of this year and then ends on September 30 of the following year. The public hearing date will be June 10, 2025 at 3:30 p.m. here at the Offices of Coleman, Yovanovich and Koester. This is the first step in the process. You will approve it today and then I will ask you to adopt it and set the assessment rates in place for 2026 at the public hearing. It does not bind you to anything. You can change it as you move forward. This District has varying rates depending on the product type you are in. They go up about \$100 to \$150 dollars depending on the type of unit you are in. The current range is \$200 dollars to \$500 dollars; they will range from \$305 to \$745 dollars next year just based on the additions to the facilities we have added for fiscal year 2026. The assessment rate is for the year, not per month. He asked if there were any questions; hearing none, he called for a motion.*

**On MOTION made by Rob Summers, seconded by Tommy Dean, and with all in favor, Resolution 2025-8 was adopted, and the Chair was authorized to sign.**

**SEVENTH ORDER OF BUSINESS****Consideration of Proposals**

**Consideration of Proposals to provide Audit Services to the District for the Fiscal Years 2025-2029**

*Mr. Ward: We finished the five year contract with Grau and Associates. We went through the process of accepting proposals. We received two, one from Grau, one from Berger Toombs. The process calls for both a qualification and price based proposal. From a price perspective, Grau was \$22,000 dollars over the five year period, and Berger was \$26,950 over the five year period. I asked my staff to rank them for you. We rated Grau #1 with 35 technical and price based points and Berger #2 with 28 points. You may rank them as you deem appropriate or decide to accept my staff's ranking sheets. If so, I'll just ask for a motion to rank Grau #1 and Berger #2 and then authorize us to enter into a contract with Grau for the next five years for your audit.*

**On MOTION made by Rob Summers, seconded by Tommy Dean, and with all in favor, Grau was ranked #1 and Berger #2 and staff was authorized to enter into a contract with Grau and Associates for the next five years for audit services.**

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

*Mr. Greg Urbancic: The legislative process is about a month in. I will update you at the next meeting. (A portion of his comments were (indecipherable); the audio cut out.) Felipe, do you want to talk about any of the agreements during the meeting or can you, me, and Jim, take that offline?*

*Mr. Felipe Gonzalez: We can take it offline.*

**II. District Engineer**

No report.

**III. District Manager**

**a) Important Meeting Dates for the Remainder of Fiscal Year 2025:**

**1. Public Hearings: Proposed Budget for Fiscal Year 2026 – June 10 2025**

**b) Financial Statement for period ending February 28, 2025 (unaudited)**

**c) Financial Statement for period ending March 31, 2025 (unaudited)**

No report.

**FIFTH ORDER OF BUSINESS**

**Supervisor's Requests**

Mr. Ward asked if there were any Supervisor's Requests; there were none.

**SIXTH ORDER OF BUSINESS**

**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*

There were no public comments.

**SEVENTH ORDER OF BUSINESS**

**Adjournment**

Mr. Ward adjourned the meeting at approximately 3:40 p.m.

**On MOTION made by Rob Summers, seconded by Tommy Dean, and with all in favor, the Meeting was adjourned.**

Currents Community Development District

James P. Ward, Secretary

Felipe Gonzalez, Chairperson

## **RESOLUTION 2025-10**

### **THE ANNUAL APPROPRIATION RESOLUTION OF THE CURRENTS COMMUNITY DEVELOPMENT DISTRICT (THE “DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025 AND ENDING SEPTEMBER 30, 2026.**

#### **RECITALS**

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

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

**WHEREAS**, the Board set June 10, 2025, as the date for a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), Florida Statutes; and

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

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

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

#### **SECTION 1. BUDGET.**

- a. That the Board of Supervisors has reviewed the District Manager’s Proposed Budget, and hereby approves certain amendments thereto, as shown in Section 2 below.
- b. That the District Manager’s Proposed Budget, attached hereto as Exhibit “A”, as amended by the Board pursuant to the adoption of this Resolution (and as amended by the District Manager, as permitted), is hereby adopted in accordance with the provisions of Section 190.008(2)(a), Florida Statutes, and incorporated herein by reference; provided, however, that the comparative figures contained in the adopted budget may be subsequently revised

## RESOLUTION 2025-10

### THE ANNUAL APPROPRIATION RESOLUTION OF THE CURRENTS COMMUNITY DEVELOPMENT DISTRICT (THE "DISTRICT") RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025 AND ENDING SEPTEMBER 30, 2026.

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

- c. That the adopted budget, as amended, shall be maintained by the District Manager and identified as "The Budget for Currents Community Development District for the Fiscal Year Ending September 30, 2026," as adopted by the Board of Supervisors on June 10, 2025.

**SECTION 2. APPROPRIATIONS.** There is hereby appropriated out of the revenues of the Currents Community Development District, for the fiscal year beginning October 1, 2025 and ending September 30, 2026, the sum of **\$1,780,057.00** to be raised by the levy of assessments and otherwise, which sum is deemed by the Board of Supervisors to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

FUND	AMOUNT
General Fund	\$ 641,494.00
Debt Service Fund - Series 2020 A1	\$ 721,623.00
Debt Service Fund - Series 2020 A2	\$ 416,940.00
TOTAL	\$ 1,780,057.00

**SECTION 3. SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

**SECTION 4. CONFLICT.** That all Sections or parts of Sections of any Resolutions, Agreements, or Actions of the Board of Supervisors in conflict are hereby repealed to the extent of such conflict.

**SECTION 5. EFFECTIVE DATE.** This Resolution shall take effect upon the passage and adoption of this Resolution by the Board of Supervisors of the Currents Community Development District.

**PASSED AND ADOPTED** by the Board of Supervisors of the Currents Community Development District, Collier County, Florida, this 10th day of June 2025.

**ATTEST:**

**CURRENTS COMMUNITY DEVELOPMENT DISTRICT**

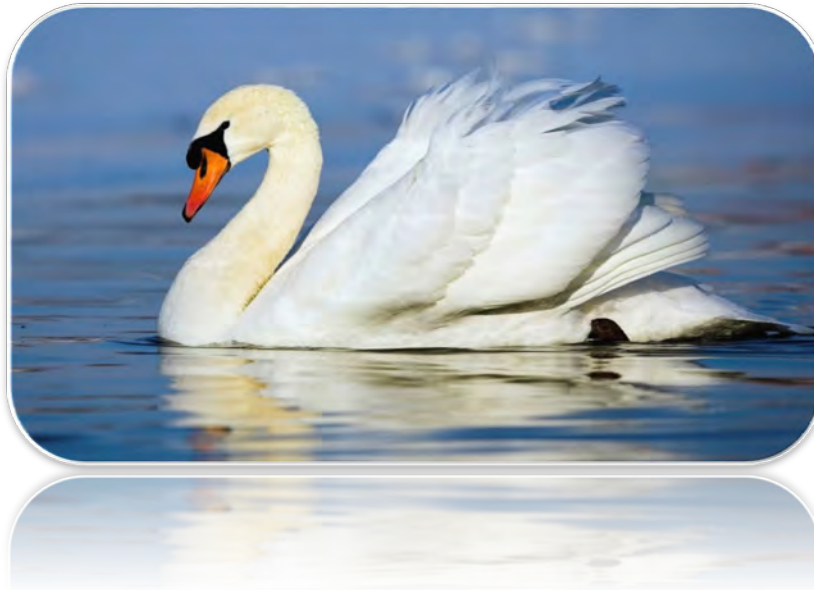
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James P. Ward, Secretary

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Felipe Gonzalez, Chairperson

**Exhibit A:** Fiscal Year 2026 Proposed Budget

# CURRENTS COMMUNITY DEVELOPMENT DISTRICT

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## PROPOSED BUDGET

FISCAL YEAR 2026

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**PREPARED BY:**

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

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

**Currents Community Development District**  
**General Fund - Budget**  
**Fiscal Year 2026**

Description	FY 2025 Adopted Budget	Actual at 02/04/2025	Anticipated Year End 09/30/2025	Fiscal Year 2026 Budget	Description of Line Item
<b>Revenues and Other Sources</b>					
Carryforward	\$ -	\$ -	\$ -	\$ -	Cash to Fund Fiscal Year Operations
Interest Income - General Account	\$ -	\$ -	\$ -	\$ -	
<b>Assessment Revenue</b>					
Assessments - On-Roll	\$ 437,328	\$ 240,843	\$ 437,328	\$ 641,494	Assessments on the tax bill from property owners
Assessments - Off-Roll	\$ -	\$ -	\$ -	\$ -	Assessments billed directly to Developer
<b>Contributions - Private Sources</b>					
Taylor Morrison	\$ -	\$ -	\$ -	\$ -	
<b>Total Revenue &amp; Other Sources</b>	<b>\$ 437,328</b>	<b>\$ 240,843</b>	<b>\$ 437,328</b>	<b>\$ 641,494</b>	
<b>Appropriations</b>					
<b>Legislative</b>					
Board of Supervisor's Fees	\$ -	\$ -	\$ -	\$ -	Statutory Required Fees (Waived by Board)
Board of Supervisor's - FICA	\$ -	\$ -	\$ -	\$ -	Fica (if applicable)
<b>Executive</b>					
Professional - Management	\$ 44,000	\$ 18,333	\$ 44,000	\$ 47,000	District Manager
<b>Financial and Administrative</b>					
Audit Services	\$ 4,400	\$ -	\$ 4,400	\$ 4,500	Statutory required audit Yearly
Accounting Services	\$ 38,000	\$ 15,833	\$ 38,000	\$ 40,000	Accounting
Assessment Roll Preparation	\$ 34,000	\$ 14,167	\$ 34,000	\$ 40,000	Assessment Roll Preparation
Arbitrage Rebate Fees	\$ 1,500	\$ -	\$ 1,500	\$ 1,500	IRS Required Calculation to insure interest on bond funds does not exceed interest paid on bonds.
<b>Other Contractual Services</b>					
Recording and Transcription	\$ -	\$ -	\$ -	\$ -	Transcription of Board Meetings
Legal Advertising	\$ 2,000	\$ 1,551	\$ 4,200	\$ 4,200	Statutory Required Legal Advertising
Trustee Services	\$ 11,500	\$ -	\$ 11,250	\$ 11,250	Trustee Fees for Bonds
Dissemination Agent Services	\$ 5,000	\$ 3,500	\$ 5,000	\$ 5,000	Required SEC Reporting for Bonds
Bond Amortizaiton Schedules	\$ -	\$ 500	\$ 1,500	\$ 1,500	
Property Appraiser Fees	\$ 1,500	\$ 200	\$ 500	\$ 750	Fees to place assessments on Tax Bills
Bank Service Fees	\$ 350	\$ -	\$ 250	\$ 250	Bank Fees - Governmental Accounts
<b>Travel and Per Diem</b>	\$ -	\$ -	\$ -	\$ -	
<b>Communications and Freight Services</b>					
Telephone	\$ -	\$ -	\$ -	\$ -	Not Applicable
Postage, Freight & Messenger	\$ 100	\$ 112	\$ 460	\$ 500	Agenda Mailings and other Misc. Mailings
<b>Rentals and Leases</b>					
Miscellaneous Equipment	\$ -	\$ -	\$ -	\$ -	
Computer Services (Web Site)	\$ 1,600	\$ 300	\$ 1,800	\$ 2,400	Statutory Maintenance of District Web site
<b>Insurance</b>					
Subscriptions and Memberships	\$ 7,000	\$ 6,319	\$ 6,319	\$ 7,000	General Liability and D&O Liability Insurance
Printing and Binding	\$ 175	\$ 175	\$ 175	\$ 175	Department of Economic Opportunity Fee
Office Supplies	\$ 100	\$ -	\$ 100	\$ 100	Agenda books and copies
<b>Legal Services</b>					
General Counsel	\$ -	\$ -	\$ -	\$ -	
Boundary Contraction	\$ 10,000	\$ 5,313	\$ 10,000	\$ 10,000	District Attorney
<b>Other General Government Services</b>					
Engineering Services	\$ -	\$ -	\$ -	\$ -	
Contingencies	\$ 15,000	\$ -	\$ 7,500	\$ 10,000	District Engineer
Capital Outlay	\$ -	\$ -	\$ -	\$ -	
<b>Sub-Total:</b>	<b>\$ 176,225</b>	<b>\$ 66,304</b>	<b>\$ 170,954</b>	<b>\$ 186,125</b>	
<b>Stormwater Manatement Services</b>					
Professional - Management	\$ 20,000	\$ 5,000	\$ 20,000	\$ 60,000	Asset Manager
<b>Field Operations</b>					
Mitigation Monitoring	\$ -	\$ -	\$ -	\$ -	N/A
<b>Utility Services</b>					
Electric	\$ -	\$ -	\$ -	\$ -	N/A
<b>Repairs &amp; Maintenance</b>					
<b>Lake System</b>					
Aquatic Week Control	\$ 68,400	\$ 24,020	\$ 72,060	\$ 80,000	Periodic spraying of lakes
Lake Bank Maintenance	\$ 15,000	\$ -	\$ 12,000	\$ 22,000	Lake Bank Maintenance for erosion control
Water Quality Reporting/Testing	\$ 15,000	\$ -	\$ 8,000	\$ 15,000	Water Quality Reports for Regulatory Agencies
Littoral Shelf - Invasive Plant Control/Monitorng	\$ 10,000	\$ -	\$ 6,000	\$ 10,000	Periodic control of Invasives, Maintenance of Littorals
Control Structures, Catch basins & Outfalls	\$ 7,500	\$ -	\$ 5,000	\$ 15,000	Periodic Maintenance of Water Control
Slope Survey Monitoring	\$ -	\$ -	\$ -	\$ -	Periodic Surveys of Lake Banks
<b>Preserve Services</b>					
Repairs & Maintenance	\$ 15,000	\$ 4,268	\$ 12,804	\$ 15,000	Four (4) times/year
Monitoring	\$ 15,000	\$ -	\$ 12,000	\$ 12,000	Quarterly Permit Monitoring \$3000 per quarter
<b>Contingencies</b>	<b>\$ 14,590</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,900</b>	<b>10% of Repairs &amp; Maintenance</b>
<b>Capital Outlay</b>					
Aeration Systems	\$ -	\$ -	\$ -	\$ -	N/A
Littoral Shelf Plantings	\$ -	\$ -	\$ -	\$ 10,000	Additional Littoral Shelf Plantings as neded from Inspection

**Currents Community Development District  
General Fund - Budget  
Fiscal Year 2026**

Description	FY 2025 Adopted Budget	Actual at 02/04/2025	Anticipated Year End 09/30/2025	Fiscal Year 2026 Budget	Description of Line Item
Erosion Restoration	\$ -	\$ -	\$ -	\$ 24,500	Restoration from Down Spout wash outs
<b>Landscaping</b>					
Repairs & Maintenance	\$ -	\$ -	\$ -	\$ 36,000	Mowing monthly offsite perimeter bank for drainage canal
<b>Sub-Total:</b>	<b>\$ 180,490</b>	<b>\$ 33,288</b>	<b>\$ 147,864</b>	<b>\$ 316,400</b>	
<b>Reserves</b>					
Extraordinary Capital/Operations	\$ 50,000	\$ -	\$ 50,000	\$ 50,000	Long Term Capital Planning Tool - create a stable/equitable funding plan to offset deterioration resulting in sufficient funds for major common area expenditures and to create a stable fund for Hurricane Cleanup/Restoration.
Operations Reserve	\$ -	\$ -	\$ -	\$ 44,064	Shortage required to meet Cash Needs until Assessment Rec'd.
<b>Other Fees and Charges</b>					
Discounts/Collection Fees	\$ 30,613	\$ -	\$ 30,613	\$ 44,905	Discounts to pay on-roll assessments early and other Fees by Collector and/or Appraiser
<b>Total Appropriations</b>	<b>\$ 437,328</b>	<b>\$ 99,592</b>	<b>\$ 399,431</b>	<b>\$ 641,494</b>	
<b>Fund Balances:</b>					
<b>Change from Current Year Operations</b>	\$ -	\$ 141,251	\$ 37,897	\$ -	Cash Over (short) at Fiscal Year End & Anticipated FYE Balance
<b>Fund Balance - Beginning /Anticipated at October 1st</b>	<b>\$ 26,370</b>		<b>\$ 26,370</b>	<b>\$ 114,267</b>	FY 2025 Fund Balance is not sufficient to fund operations
Extraordinary Capital/Operations Appropriation	\$ 50,000		\$ 50,000	\$ 50,000	Budgeted Funds for Long Term Capital Planning
Operations Reserve Appropriation	\$ -		\$ -	\$ 44,064	Shortage required to meet Cash Needs until Assessment Rec'd.
<b>Ending/Anticipated Fund Balance at September 30th</b>	<b>\$ 76,370</b>		<b>\$ 114,267</b>	<b>\$ 208,331</b>	
<b>Uses of Fund Balance</b>					
Operations Reserve	\$ 26,370		\$ 64,267	\$ 108,331	Required to meet Cash Needs until Assessment Rec'd.
Extraordinary Capital/Operations Reserve	\$ 50,000		\$ 50,000	\$ 100,000	Budgeted Funds for Long Term Capital Planning
<b>Total Fund Balance</b>	<b>\$ 76,370</b>		<b>\$ 114,267</b>	<b>\$ 208,331</b>	

Product Type	ERU Rate	Total Projected Units	FY 2025	FY 2026
Single Family 30' - 39'	0.65	176	\$ 300.39	\$ 440.63
Single Family 50' - 59'	0.85	302	\$ 392.82	\$ 576.21
Single Family 60' - 69'	1.00	309	\$ 462.15	\$ 677.90
Single Family 70' - 79'	1.10	89	\$ 508.36	\$ 745.69
Multi-Family	0.45	374	\$ 207.97	\$ 305.05
<b>Totals:</b>		<b>1250</b>		



**Currents Community Development District**  
**General Fund - Budget**  
**Fiscal Year 2026**

**Capital Improvement Plan**

Description of Capital Items	2026	2027	2028	2029	2030	2031
<b>Water Management System</b>						
<b>Littoral Shelf Plantings</b>						
Yearly Added Plantings	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
<b>Sub-Total</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>
<b>Erosion Restoration</b>						
E1-1						
E1-2		\$3,000				
E1-3		\$3,000				
E1-4			\$2,000			
E1-5	\$2,000					
E1-6						\$2,000
E1-7				\$2,000		
E1-8		\$2,000				
E1-9	\$2,000					
E1-10						\$2,000
E1-11					\$2,000	
E1-12			\$2,000			
E1-13					\$3,000	
E1-14				\$3,000		
E1-15	\$2,000					
E1-16				\$2,000		
E1-17			\$2,000			
E1-18	\$2,000					
E1-19			\$3,000			
E1-20						\$3,000
E1-21						
E1-22						\$2,000
E1-23				\$3,000		
E1-24					\$2,000	
E1-25						\$3,000
E1-26		\$3,000				
E1-27					\$2,000	
E1-28		\$2,000				
E-29	\$2,000					
Contingencies at 10%	\$10,000	\$13,000	\$9,000	\$10,000	\$9,000	\$12,000
<b>Sub-Total</b>	<b>\$20,000</b>	<b>\$26,000</b>	<b>\$18,000</b>	<b>\$20,000</b>	<b>\$18,000</b>	<b>\$24,000</b>
CEI at 15%	\$4,500	\$5,400	\$4,200	\$4,500	\$4,200	\$5,100
<b>Total</b>	<b>\$34,500</b>	<b>\$41,400</b>	<b>\$32,200</b>	<b>\$34,500</b>	<b>\$32,200</b>	<b>\$39,100</b>

**Currents Community Development District**  
**Debt Service Fund - Series 2020 A-1 Bonds - Budget**  
**Fiscal Year 2026**

Description	FY 2025 Adopted Budget	Actual at 02/04/2025	Anticipated Year End 09/30/2025	Fiscal Year 2026 Budget
<b>Revenues and Other Sources</b>				
Carryforward (Capitalized Interest to 11/01/2021)	\$ -	\$ -	\$ -	\$ -
<b>Interest Income</b>				
Revenue Account	\$ 8,000	\$ 3,394	\$ 10,183	\$ 8,000
Reserve Account	\$ 12,500	\$ 5,114	\$ 15,343	\$ 12,500
Interest Account	\$ -	\$ -	\$ -	\$ -
Prepayment Account	\$ -	\$ -	\$ -	\$ -
Capitalized Interest Account	\$ -	\$ -	\$ -	\$ -
<b>Special Assessment Revenue</b>				
Special Assessment - On-Roll	\$ 701,123	\$ 387,986	\$ 701,123	\$ 701,123
Special Assessment - Off-Roll	\$ -	\$ -	\$ -	\$ -
Special Assessment - Prepayment	\$ -	\$ -	\$ -	\$ -
<b>Debt Proceeds</b>				
Series 2019 Issuance Proceeds	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue &amp; Other Sources</b>	<b>\$ 721,623</b>	<b>\$ 396,495</b>	<b>\$ 726,649</b>	<b>\$ 721,623</b>
<b>Expenditures and Other Uses</b>				
<b>Debt Service</b>				
Principal Debt Service - Mandatory	\$ 235,000	\$ -	\$ 235,000	\$ 240,000
Principal Debt Service - Early Redemptions	\$ -	\$ -	\$ -	\$ -
Interest Expense	\$ 423,200	\$ 211,600	\$ 423,200	\$ 416,150
<b>Other Fees and Charges</b>				
Fees/Discounts for Early Payment	\$ 45,867	\$ -	\$ 45,867	\$ 45,867
<b>Total Expenditures and Other Uses</b>	<b>\$ 704,067</b>	<b>\$ 211,600</b>	<b>\$ 704,067</b>	<b>\$ 702,017</b>
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ 17,556</b>	<b>\$ 184,895</b>	<b>\$ 22,582</b>	<b>\$ 19,606</b>
<b>Fund Balance - Beginning</b>	<b>\$ 571,200</b>	<b>\$ 571,200</b>	<b>\$ 571,200</b>	<b>\$ 593,782</b>
<b>Fund Balance - Ending</b>	<b>\$ 588,756</b>	<b>\$ 756,095</b>	<b>\$ 593,782</b>	<b>\$ 613,389</b>

**Restricted Fund Balance:**

Reserve Account Requirement	\$ 327,600
Restricted for November 1, 2026	
Interest Due	\$ 203,875
<b>Total - Restricted Fund Balance:</b>	<b>\$ 531,475</b>

Product Type	Number of Units	FY 2024 Rate	FY 2025 Rate
Single Family 30' - 39'	82	\$ 529.45	\$ 529.45
Single Family 50' - 59'	77	\$ 1,640.65	\$ 1,640.65
Single Family 60' - 69'	135	\$ 1,930.18	\$ 1,930.18
Single Family 70' - 79'	69	\$ 2,123.20	\$ 2,123.20
Multi-Family	144	\$ 868.58	\$ 868.58
<b>Total:</b>	<b>507</b>		

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

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

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

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

**Currents Community Development District**  
**Debt Service Fund - Series 2020 A-2 Bonds - Budget**  
**Fiscal Year 2026**

Description	FY 2025 Adopted Budget	Actual at 02/04/2025	Anticipated Year End 09/30/2025	Fiscal Year 2026 Budget
<b>Revenues and Other Sources</b>				
Carryforward	\$ -	\$ -	\$ -	\$ -
Interest Income				
Revenue Account	\$ 1,400	\$ 229	\$ 688	\$ 654
Reserve Account	\$ 18,000	\$ 7,083	\$ 21,249	\$ 20,186
Interest Account	\$ -	\$ -	\$ -	\$ -
Prepayment Account	\$ 7,000	\$ 9,173	\$ -	\$ -
Capitalized Interest Account	\$ -	\$ -	\$ -	\$ -
Special Assessment Revenue				
Special Assessment - On-Roll		\$ -	\$ -	\$ -
Special Assessment - Off-Roll	\$ 470,688	\$ 220,329	\$ 470,688	\$ 396,100
Special Assessment - Prepayment	\$ -	\$ 774,436	\$ 774,436	\$ -
Debt Proceeds				
Series 2020 Issuance Proceeds	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue &amp; Other Sources</b>	<b>\$ 497,088</b>	<b>\$ 1,011,250</b>	<b>\$ 1,267,061</b>	<b>\$ 416,940</b>
<b>Expenditures and Other Uses</b>				
Debt Service				
Principal Debt Service - Mandatory	\$ -	\$ -	\$ -	\$ -
Principal Debt Service - Early Redemptions	\$ -	\$ 615,000	\$ 615,000	\$ -
Interest Expense	\$ 470,688	\$ 227,163	\$ 425,213	\$ 396,100
Other Fees and Charges	\$ -	\$ -	\$ -	\$ -
Discounts for Early Payment	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures and Other Uses</b>	<b>\$ 470,688</b>	<b>\$ 842,163</b>	<b>\$ 1,040,213</b>	<b>\$ 396,100</b>
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ 26,400</b>	<b>\$ 169,088</b>	<b>\$ 226,849</b>	<b>\$ 20,840</b>
<b>Fund Balance - Beginning</b>	<b>\$ 1,081,292</b>	<b>\$ 1,081,292</b>	<b>\$ 1,081,292</b>	<b>\$ 1,308,141</b>
<b>Fund Balance - Ending</b>	<b>\$ 1,107,692</b>	<b>\$ 1,250,380</b>	<b>\$ 1,308,141</b>	<b>\$ 1,328,981</b>

**Restricted Fund Balance:**

Reserve Account Requirement	\$ 396,100
Restricted for November 1, 2026	N/A
<b>Total - Restricted Fund Balance:</b>	<b>\$ 396,100</b>

Product Type	Number of Units	FY 2025 Rate	FY 2026 Rate
Single Family 30' - 39'	94	\$ 473.95	\$ 473.95
Single Family 50' - 59'	225	\$ 619.78	\$ 619.78
Single Family 60' - 69'	174	\$ 729.14	\$ 729.14
Single Family 70' - 79'	20	\$ 802.06	\$ 802.06
Multi-Family	230	\$ 328.12	\$ 328.12
<b>Total:</b>	<b>743</b>		

**Note:**

The 2020B Bonds are interest only Bonds - and being prepaid as lots are sold. The annual debt service will change as the Bonds are re-amortized quarterly from prepayments. As such, the amount due in Fiscal Year 2024 will be the interest expense due after each amortization, paid on November 1st, February 1st and May 1st.

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

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service (Calendar)
Par Amount Issued:		\$ 15,310,000	4.250%		
11/1/2020				\$ 119,290.42	
5/1/2021				\$ 325,337.50	\$ 444,627.92
11/1/2021				\$ 325,337.50	
5/1/2022				\$ 303,237.50	\$ 628,575.00
11/1/2022				\$ 303,237.50	
5/1/2023	<u>Schedule Updated as of 02/02/2023</u>			\$ 261,481.25	\$ 564,718.75
11/1/2023				\$ 243,950.00	
5/1/2024	<u>Schedule Updated as of 02/02/2024</u>			\$ 235,343.75	\$ 479,293.75
11/1/2024				\$ 235,343.75	
5/1/2025	<u>Schedule Updated as of 02/01/2025</u>			\$ 198,050.00	\$ 433,393.75
11/1/2025				\$ 198,050.00	
5/1/2026				\$ 198,050.00	\$ 396,100.00
11/1/2026				\$ 198,050.00	
5/1/2027				\$ 198,050.00	\$ 396,100.00
11/1/2027				\$ 198,050.00	
5/1/2028				\$ 198,050.00	\$ 396,100.00
11/1/2028				\$ 198,050.00	
5/1/2029				\$ 198,050.00	\$ 396,100.00
11/1/2029				\$ 198,050.00	
5/1/2030				\$ 198,050.00	\$ 396,100.00
11/1/2030				\$ 198,050.00	
5/1/2031				\$ 198,050.00	\$ 396,100.00
11/1/2031				\$ 198,050.00	
5/1/2032				\$ 198,050.00	\$ 396,100.00
11/1/2032				\$ 198,050.00	
5/1/2033				\$ 198,050.00	\$ 396,100.00
11/1/2033				\$ 198,050.00	
5/1/2034				\$ 198,050.00	\$ 396,100.00
11/1/2034				\$ 198,050.00	
5/1/2035				\$ 198,050.00	\$ 396,100.00
11/1/2035				\$ 198,050.00	
5/1/2036				\$ 198,050.00	\$ 396,100.00
11/1/2036				\$ 198,050.00	
5/1/2037				\$ 198,050.00	\$ 396,100.00
11/1/2037				\$ 198,050.00	
5/1/2038				\$ 198,050.00	\$ 396,100.00
11/1/2038				\$ 198,050.00	
5/1/2039				\$ 198,050.00	\$ 396,100.00
11/1/2039				\$ 198,050.00	
5/1/2040				\$ 198,050.00	\$ 396,100.00
11/1/2040				\$ 198,050.00	
5/1/2041		\$ 9,230,000	4.250%	\$ 198,050.00	\$ 9,626,100.00
11/1/2041				\$ -	

**Note**

1 -Par Outstanding - as of February 01, 2025

2 - Schedule updated as of February 01, 2025 - to the extent there are additional prepayments after February 02, 2025 the District will prepare revised amortization schedules, and off-roll assessments will be reduced based on revised interents due bondholders.

**Currents Community Development District**  
**Debt Service Fund - Series 2024 Bonds - Budget**  
**Fiscal Year 2026**

Description	FY 2025 Adopted Budget	Actual at 02/04/2025	Anticipated Year End 09/30/2025	Fiscal Year 2026 Budget
<b>Revenues and Other Sources</b>				
<b>Carryforward (Capitalized Interest to 11/01/2024)</b>	\$ 321,796	\$ -	\$ -	\$ -
<b>Interest Income</b>				
Revenue Account	\$ -	\$ 663	\$ 1,989	\$ 1,889
Reserve Account	\$ -	\$ 10,202	\$ 30,606	\$ 29,076
Interest Account	\$ -	\$ -	\$ -	\$ -
Prepayment Account	\$ -	\$ -	\$ -	\$ -
Capitalized Interest Account	\$ -	\$ 2,793	\$ 3,000	\$ 300
<b>Special Assessment Revenue</b>				
Special Assessment - On-Roll	\$ 1,398,499	\$ 773,868	\$ 1,398,499	\$ 1,398,499
Special Assessment - Off-Roll	\$ -	\$ -	\$ -	\$ -
Special Assessment - Prepayment	\$ -	\$ -	\$ -	\$ -
<b>Debt Proceeds</b>				
Series 2024 Issuance Proceeds	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue &amp; Other Sources</b>	<b>\$ 1,720,295</b>	<b>\$ 787,526</b>	<b>\$ 1,434,094</b>	<b>\$ 1,429,764</b>
<b>Expenditures and Other Uses</b>				
<b>Debt Service</b>				
Principal Debt Service - Mandatory	\$ 260,000	\$ -	\$ 260,000	\$ 270,000
Principal Debt Service - Early Redemptions	\$ -	\$ -	\$ -	\$ -
Interest Expense	\$ 848,371	\$ 321,796	\$ 848,371	\$ 1,040,150
Interfund Transfer Out	\$ -	\$ 7,499	\$ 7,499	\$ -
<b>Other Fees and Charges</b>	\$ -	\$ -	\$ -	\$ -
Fees/Discounts for Early Payment	\$ 91,491	\$ -	\$ 91,491	\$ 91,491
<b>Total Expenditures and Other Uses</b>	<b>\$ 1,199,862</b>	<b>\$ 329,295</b>	<b>\$ 1,207,361</b>	<b>\$ 1,401,641</b>
<b>Net Increase/(Decrease) in Fund Balance</b>	\$ 520,433	\$ 458,231	\$ 226,733	\$ 28,123
<b>Fund Balance - Beginning</b>	\$ 982,578	\$ 982,578	\$ 982,578	\$ 1,209,311
<b>Fund Balance - Ending</b>	<b>\$ 1,503,011</b>	<b>\$ 1,440,810</b>	<b>\$ 1,209,311</b>	<b>\$ 1,237,435</b>

**Restricted Fund Balance:**

Reserve Account Requirement	\$ 653,500
Restricted for November 1, 2026	
Principal Due	\$ -
Interest Due	\$ 513,325
<b>Total - Restricted Fund Balance:</b>	<b>\$ 1,166,825</b>

Product Type	Number of Units	FY 2025 Rate	FY 2026 Rate
Single Family 30' - 39'	94	\$ 963.00	\$ 963.00
Single Family 50' - 59'	225	\$ 2,246.13	\$ 2,246.13
Single Family 60' - 69'	174	\$ 2,567.05	\$ 2,567.05
Single Family 70' - 79'	20	\$ 3,048.37	\$ 3,048.37
Multi-Family	230	\$ 1,282.45	\$ 1,282.45
<b>Total:</b>	<b>743</b>		

**Currents Community Development District  
Debt Service Fund - Series 2024 Bonds - Budget**

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service (Calendar)	Par Debt Outstanding
Par Amount Issued 7/11/2024:		\$ 18,800,000	Varies			
11/1/2024				\$ 321,795.83	\$ 321,795.83	
5/1/2025		\$ 260,000	5.000%	\$ 526,575.00		\$ 18,540,000
11/1/2025				\$ 520,075.00	\$ 1,306,650.00	
5/1/2026		\$ 270,000	5.000%	\$ 520,075.00		\$ 18,270,000
11/1/2026				\$ 513,325.00	\$ 1,303,400.00	
5/1/2027		\$ 285,000	5.000%	\$ 513,325.00		\$ 17,985,000
11/1/2027				\$ 506,200.00	\$ 1,304,525.00	
5/1/2028		\$ 300,000	5.000%	\$ 506,200.00		\$ 17,685,000
11/1/2028				\$ 498,700.00	\$ 1,304,900.00	
5/1/2029		\$ 315,000	5.000%	\$ 498,700.00		\$ 17,370,000
11/1/2029				\$ 490,825.00	\$ 1,304,525.00	
5/1/2030		\$ 330,000	5.000%	\$ 490,825.00		\$ 17,040,000
11/1/2030				\$ 482,575.00	\$ 1,303,400.00	
5/1/2031		\$ 350,000	5.000%	\$ 482,575.00		\$ 16,690,000
11/1/2031				\$ 473,825.00	\$ 1,306,400.00	
5/1/2032		\$ 365,000	5.500%	\$ 473,825.00		\$ 16,325,000
11/1/2032				\$ 463,787.50	\$ 1,302,612.50	
5/1/2033		\$ 390,000	5.500%	\$ 463,787.50		\$ 15,935,000
11/1/2033				\$ 453,062.50	\$ 1,306,850.00	
5/1/2034		\$ 410,000	5.500%	\$ 453,062.50		\$ 15,525,000
11/1/2034				\$ 441,787.50	\$ 1,304,850.00	
5/1/2035		\$ 435,000	5.500%	\$ 441,787.50		\$ 15,090,000
11/1/2035				\$ 429,825.00	\$ 1,306,612.50	
5/1/2036		\$ 460,000	5.500%	\$ 429,825.00		\$ 14,630,000
11/1/2036				\$ 417,175.00	\$ 1,307,000.00	
5/1/2037		\$ 485,000	5.500%	\$ 417,175.00		\$ 14,145,000
11/1/2037				\$ 403,837.50	\$ 1,306,012.50	
5/1/2038		\$ 510,000	5.500%	\$ 403,837.50		\$ 13,635,000
11/1/2038				\$ 389,812.50	\$ 1,303,650.00	
5/1/2039		\$ 540,000	5.500%	\$ 389,812.50		\$ 13,095,000
11/1/2039				\$ 374,962.50	\$ 1,304,775.00	
5/1/2040		\$ 570,000	5.500%	\$ 374,962.50		\$ 12,525,000
11/1/2040				\$ 359,287.50	\$ 1,304,250.00	
5/1/2041		\$ 605,000	5.500%	\$ 359,287.50		\$ 11,920,000
11/1/2041				\$ 342,650.00	\$ 1,306,937.50	
5/1/2042		\$ 635,000	5.500%	\$ 342,650.00		\$ 11,285,000
11/1/2042				\$ 325,187.50	\$ 1,302,837.50	
5/1/2043		\$ 675,000	5.500%	\$ 325,187.50		\$ 10,610,000
11/1/2043				\$ 306,625.00	\$ 1,306,812.50	
5/1/2044		\$ 710,000	5.500%	\$ 306,625.00		\$ 9,900,000
11/1/2044				\$ 287,100.00	\$ 1,303,725.00	
5/1/2045		\$ 750,000	5.800%	\$ 287,100.00		\$ 9,150,000
11/1/2045				\$ 265,350.00	\$ 1,302,450.00	
5/1/2046		\$ 795,000	5.800%	\$ 265,350.00		\$ 8,355,000
11/1/2046				\$ 242,295.00	\$ 1,302,645.00	
5/1/2047		\$ 845,000	5.800%	\$ 242,295.00		\$ 7,510,000
11/1/2047				\$ 217,790.00	\$ 1,305,085.00	
5/1/2048		\$ 895,000	5.800%	\$ 217,790.00		\$ 6,615,000
11/1/2048				\$ 191,835.00	\$ 1,304,625.00	
5/1/2049		\$ 950,000	5.800%	\$ 191,835.00		\$ 5,665,000
11/1/2049				\$ 164,285.00	\$ 1,306,120.00	
5/1/2050		\$ 1,005,000	5.800%	\$ 164,285.00		\$ 4,660,000



**Currents Community Development District  
Debt Service Fund - Series 2024 Bonds - Budget**

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service (Calendar)	Par Debt Outstanding
11/1/2050				\$ 135,140.00	\$ 1,304,425.00	
5/1/2051		\$ 1,065,000	5.800%	\$ 135,140.00		\$ 3,595,000
11/1/2051				\$ 104,255.00	\$ 1,304,395.00	
5/1/2052		\$ 1,130,000	5.800%	\$ 104,255.00		\$ 2,465,000
11/1/2052				\$ 71,485.00	\$ 1,305,740.00	
5/1/2053		\$ 1,195,000	5.800%	\$ 71,485.00		\$ 1,270,000
11/1/2053				\$ 36,830.00	\$ 1,303,315.00	
5/1/2054		\$ 1,270,000	5.800%	\$ 36,830.00		\$ -
11/1/2054				\$ -	\$ 1,306,830.00	\$ -

## **RESOLUTION 2025-11**

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

#### **RECITALS**

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

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

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

**WHEREAS**, the Board of Supervisors (the “Board”) of the District hereby determines to undertake various operations and maintenance activities described in the District’s budget for Fiscal Year 2026 (“Operations and Maintenance Budget”), attached hereto as Exhibit “A” and incorporated by reference herein; and

**WHEREAS**, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the District’s budget for Fiscal Year 2026; and

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

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

**WHEREAS**, Chapter 197, Florida Statutes, provides a mechanism pursuant to which such special assessments may be placed on the tax roll and collected by the local tax collector (“Uniform Method”) and the District has previously evidenced its intention to utilize this Uniform Method; and

**WHEREAS**, the District has previously levied an assessment for debt service, which the District desires to collect on the tax roll for platted lots pursuant to the Uniform Method and which is also indicated on Exhibit “A” the Budget; and

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

## RESOLUTION 2025-11

### **A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CURRENTS COMMUNITY DEVELOPMENT DISTRICT IMPOSING SPECIAL ASSESSMENTS, CERTIFYING AN ASSESSMENT; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR CONFLICT AND PROVIDING AN EFFECTIVE DATE.**

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

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

**WHEREAS**, the District Manager is authorized to prepare, certify and/or amend the Assessment Roll of the District to the County Tax Collector pursuant to the Uniform Method as authorized by Florida Law; and

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

**SECTION 1. BENEFIT.** The provision of the services, facilities, and operations as described in Exhibit "A" the Budget confers a special and peculiar benefit to the lands within the District, which benefits exceed or equal the costs of the assessments. The allocation of the costs to the specially benefitted lands is shown in the Assessment Roll as certified to the Tax Collector, as may be amended from time to time is hereby found to be fair and reasonable.

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

**SECTION 3. COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST.** The collection of the previously levied debt service assessments and operation and maintenance special assessments shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method.

Assessments directly collected by the District, if any due, may be paid in several partial, deferred payments as may be determined by the District Manager.

General Fund Billing Amount: The District Manager may amend based on the Tax Rolls that are provided to the District by the Collier County Property Appraiser.

Debt Service Fund Billing Amount: The District Manager may amend based on the Tax Rolls that are provided to the District by the Collier County Property Appraiser.

**Direct Bill Assessments.** Any operations and maintenance assessments, and debt service assessments, not being collected on the Tax Roll, if any, shall be collected directly by the District. Assessments directly collected by the District are due in full on December 1, 2025; provided, however, that, to the extent permitted by law, the assessments due may be paid in several partial, deferred payments and according to a schedule to be established by the District Manager and set forth in the direct

## RESOLUTION 2025-11

### **A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CURRENTS COMMUNITY DEVELOPMENT DISTRICT IMPOSING SPECIAL ASSESSMENTS, CERTIFYING AN ASSESSMENT; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR CONFLICT AND PROVIDING AN EFFECTIVE DATE.**

collection invoice. In the event that an assessment payment is not timely made, the whole assessment – including any remaining partial, deferred payments for Fiscal Year 2025/2026, shall immediately become due and payable; shall accrue interest, penalties in the amount of one percent (1%) per month, and all costs of collection and enforcement; and shall either be enforced pursuant to a foreclosure action, or, at the District’s sole discretion, collected pursuant to the Uniform Method on a future tax bill, which amount may include penalties, interest, and costs of collection and enforcement. Any prejudgment interest on delinquent assessments shall accrue at the rate of any bonds secured by the assessments, or at the statutory prejudgment interest rate, as applicable. In the event an assessment subject to direct collection by the District shall be delinquent, the District Manager and District Counsel, without further authorization by the Board, may initiate foreclosure proceedings pursuant to Chapter 170, *Florida Statutes*, or other applicable law to collect and enforce the whole assessment, as set forth herein.

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

**SECTION 4. ASSESSMENT ROLL.** The District's Assessment Roll, as authorized to be prepared by the District Manager is hereby certified. That portion of the District’s Assessment Roll which includes developed lands and platted lots is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the Currents Community Development District.

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

**SECTION 6. CONFLICT.** That all Sections or parts of Sections of any Resolutions, Agreements, or actions of the Board of Supervisors in conflict are hereby repealed to the extent of such conflict.

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

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

**RESOLUTION 2025-11**

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

**PASSED AND ADOPTED** by the Board of Supervisors of the Currents Community Development District, Collier County, Florida, this 10<sup>th</sup> day of June 2025.

**ATTEST:**

**CURRENTS COMMUNITY DEVELOPMENT  
DISTRICT**

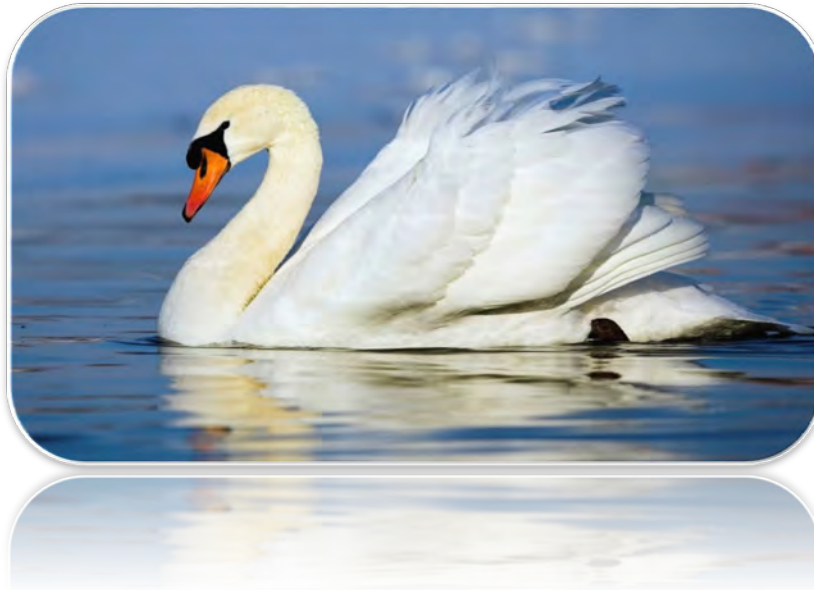
\_\_\_\_\_  
James P. Ward, Secretary

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

**Exhibit A:**      Fiscal Year 2026 Proposed Budget

# CURRENTS COMMUNITY DEVELOPMENT DISTRICT

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## PROPOSED BUDGET

FISCAL YEAR 2026

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### PREPARED BY:

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

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

**Currents Community Development District**  
**General Fund - Budget**  
**Fiscal Year 2026**

Description	FY 2025 Adopted Budget	Actual at 02/04/2025	Anticipated Year End 09/30/2025	Fiscal Year 2026 Budget	Description of Line Item
<b>Revenues and Other Sources</b>					
Carryforward	\$ -	\$ -	\$ -	\$ -	Cash to Fund Fiscal Year Operations
Interest Income - General Account	\$ -	\$ -	\$ -	\$ -	
<b>Assessment Revenue</b>					
Assessments - On-Roll	\$ 437,328	\$ 240,843	\$ 437,328	\$ 641,494	Assessments on the tax bill from property owners
Assessments - Off-Roll	\$ -	\$ -	\$ -	\$ -	Assessments billed directly to Developer
<b>Contributions - Private Sources</b>					
Taylor Morrison	\$ -	\$ -	\$ -	\$ -	
<b>Total Revenue &amp; Other Sources</b>	<b>\$ 437,328</b>	<b>\$ 240,843</b>	<b>\$ 437,328</b>	<b>\$ 641,494</b>	
<b>Appropriations</b>					
<b>Legislative</b>					
Board of Supervisor's Fees	\$ -	\$ -	\$ -	\$ -	Statutory Required Fees (Waived by Board)
Board of Supervisor's - FICA	\$ -	\$ -	\$ -	\$ -	Fica (if applicable)
<b>Executive</b>					
Professional - Management	\$ 44,000	\$ 18,333	\$ 44,000	\$ 47,000	District Manager
<b>Financial and Administrative</b>					
Audit Services	\$ 4,400	\$ -	\$ 4,400	\$ 4,500	Statutory required audit Yearly
Accounting Services	\$ 38,000	\$ 15,833	\$ 38,000	\$ 40,000	Accounting
Assessment Roll Preparation	\$ 34,000	\$ 14,167	\$ 34,000	\$ 40,000	Assessment Roll Preparation
Arbitrage Rebate Fees	\$ 1,500	\$ -	\$ 1,500	\$ 1,500	IRS Required Calculation to insure interest on bond funds does not exceed interest paid on bonds.
<b>Other Contractual Services</b>					
Recording and Transcription	\$ -	\$ -	\$ -	\$ -	Transcription of Board Meetings
Legal Advertising	\$ 2,000	\$ 1,551	\$ 4,200	\$ 4,200	Statutory Required Legal Advertising
Trustee Services	\$ 11,500	\$ -	\$ 11,250	\$ 11,250	Trustee Fees for Bonds
Dissemination Agent Services	\$ 5,000	\$ 3,500	\$ 5,000	\$ 5,000	Required SEC Reporting for Bonds
Bond Amortizaiton Schedules	\$ -	\$ 500	\$ 1,500	\$ 1,500	
Property Appraiser Fees	\$ 1,500	\$ 200	\$ 500	\$ 750	Fees to place assessments on Tax Bills
Bank Service Fees	\$ 350	\$ -	\$ 250	\$ 250	Bank Fees - Governmental Accounts
<b>Travel and Per Diem</b>	\$ -	\$ -	\$ -	\$ -	
<b>Communications and Freight Services</b>					
Telephone	\$ -	\$ -	\$ -	\$ -	Not Applicable
Postage, Freight & Messenger	\$ 100	\$ 112	\$ 460	\$ 500	Agenda Mailings and other Misc. Mailings
<b>Rentals and Leases</b>					
Miscellaneous Equipment	\$ -	\$ -	\$ -	\$ -	
Computer Services (Web Site)	\$ 1,600	\$ 300	\$ 1,800	\$ 2,400	Statutory Maintenance of District Web site
<b>Insurance</b>					
Subscriptions and Memberships	\$ 7,000	\$ 6,319	\$ 6,319	\$ 7,000	General Liability and D&O Liability Insurance
Printing and Binding	\$ 175	\$ 175	\$ 175	\$ 175	Department of Economic Opportunity Fee
Office Supplies	\$ 100	\$ -	\$ 100	\$ 100	Agenda books and copies
<b>Legal Services</b>					
General Counsel	\$ -	\$ -	\$ -	\$ -	
Boundary Contraction	\$ 10,000	\$ 5,313	\$ 10,000	\$ 10,000	District Attorney
<b>Other General Government Services</b>					
Engineering Services	\$ -	\$ -	\$ -	\$ -	
Contingencies	\$ 15,000	\$ -	\$ 7,500	\$ 10,000	District Engineer
Capital Outlay	\$ -	\$ -	\$ -	\$ -	
<b>Sub-Total:</b>	<b>\$ 176,225</b>	<b>\$ 66,304</b>	<b>\$ 170,954</b>	<b>\$ 186,125</b>	
<b>Stormwater Manatement Services</b>					
Professional - Management	\$ 20,000	\$ 5,000	\$ 20,000	\$ 60,000	Asset Manager
<b>Field Operations</b>					
Mitigation Monitoring	\$ -	\$ -	\$ -	\$ -	N/A
<b>Utility Services</b>					
Electric	\$ -	\$ -	\$ -	\$ -	N/A
<b>Repairs &amp; Maintenance</b>					
<b>Lake System</b>					
Aquatic Week Control	\$ 68,400	\$ 24,020	\$ 72,060	\$ 80,000	Periodic spraying of lakes
Lake Bank Maintenance	\$ 15,000	\$ -	\$ 12,000	\$ 22,000	Lake Bank Maintenance for erosion control
Water Quality Reporting/Testing	\$ 15,000	\$ -	\$ 8,000	\$ 15,000	Water Quality Reports for Regulatory Agencies
Littoral Shelf - Invasive Plant Control/Monitorng	\$ 10,000	\$ -	\$ 6,000	\$ 10,000	Periodic control of Invasives, Maintenance of Littorals
Control Structures, Catch basins & Outfalls	\$ 7,500	\$ -	\$ 5,000	\$ 15,000	Periodic Maintenance of Water Control
Slope Survey Monitoring	\$ -	\$ -	\$ -	\$ -	Periodic Surveys of Lake Banks
<b>Preserve Services</b>					
Repairs & Maintenance	\$ 15,000	\$ 4,268	\$ 12,804	\$ 15,000	Four (4) times/year
Monitoring	\$ 15,000	\$ -	\$ 12,000	\$ 12,000	Quarterly Permit Monitoring \$3000 per quarter
<b>Contingencies</b>	<b>\$ 14,590</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,900</b>	<b>10% of Repairs &amp; Maintenance</b>
<b>Capital Outlay</b>					
Aeration Systems	\$ -	\$ -	\$ -	\$ -	N/A
Littoral Shelf Plantings	\$ -	\$ -	\$ -	\$ 10,000	Additional Littoral Shelf Plantings as neded from Inspection

**Currents Community Development District  
General Fund - Budget  
Fiscal Year 2026**

Description	FY 2025 Adopted Budget	Actual at 02/04/2025	Anticipated Year End 09/30/2025	Fiscal Year 2026 Budget	Description of Line Item
Erosion Restoration	\$ -	\$ -	\$ -	\$ 24,500	Restoration from Down Spout wash outs
<b>Landscaping</b>					
Repairs & Maintenance	\$ -	\$ -	\$ -	\$ 36,000	Mowing monthly offsite perimeter bank for drainage canal
<b>Sub-Total:</b>	<b>\$ 180,490</b>	<b>\$ 33,288</b>	<b>\$ 147,864</b>	<b>\$ 316,400</b>	
<b>Reserves</b>					
Extrordinary Capital/Operations	\$ 50,000	\$ -	\$ 50,000	\$ 50,000	Long Term Capital Planning Tool - create a stable/equitable funding plan to offset deterioration resulting in sufficient funds for major common area expenditures and to create a stable fund for Hurricane Cleanup/Restoration.
Operations Reserve	\$ -	\$ -	\$ -	\$ 44,064	Shortage required to meet Cash Needs until Assessment Rec'd.
<b>Other Fees and Charges</b>					
Discounts/Collection Fees	\$ 30,613	\$ -	\$ 30,613	\$ 44,905	Discounts to pay on-roll assessments early and other Fees by Collector and/or Appraiser
<b>Total Appropriations</b>	<b>\$ 437,328</b>	<b>\$ 99,592</b>	<b>\$ 399,431</b>	<b>\$ 641,494</b>	
<b>Fund Balances:</b>					
<b>Change from Current Year Operations</b>	\$ -	\$ 141,251	\$ 37,897	\$ -	Cash Over (short) at Fiscal Year End & Anticipated FYE Balance
<b>Fund Balance - Beginning /Anticipated at October 1st</b>	<b>\$ 26,370</b>		<b>\$ 26,370</b>	<b>\$ 114,267</b>	FY 2025 Fund Balance is not sufficient to fund operations
Extrordinary Capital/Operations Appropriation	\$ 50,000		\$ 50,000	\$ 50,000	Budgeted Funds for Long Term Capital Planning
Operations Reserve Appropriation	\$ -		\$ -	\$ 44,064	Shortage required to meet Cash Needs until Assessment Rec'd.
<b>Ending/Anticipated Fund Balance at September 30th</b>	<b>\$ 76,370</b>		<b>\$ 114,267</b>	<b>\$ 208,331</b>	
<b>Uses of Fund Balance</b>					
Operations Reserve	\$ 26,370		\$ 64,267	\$ 108,331	Required to meet Cash Needs until Assessment Rec'd.
Extraordinary Capital/Operations Reserve	\$ 50,000		\$ 50,000	\$ 100,000	Budgeted Funds for Long Term Capital Planning
<b>Total Fund Balance</b>	<b>\$ 76,370</b>		<b>\$ 114,267</b>	<b>\$ 208,331</b>	

Product Type	ERU Rate	Total Projected Units	FY 2025	FY 2026
Single Family 30' - 39'	0.65	176	\$ 300.39	\$ 440.63
Single Family 50' - 59'	0.85	302	\$ 392.82	\$ 576.21
Single Family 60' - 69'	1.00	309	\$ 462.15	\$ 677.90
Single Family 70' - 79'	1.10	89	\$ 508.36	\$ 745.69
Multi-Family	0.45	374	\$ 207.97	\$ 305.05
<b>Totals:</b>		<b>1250</b>		



**Currents Community Development District**  
**General Fund - Budget**  
**Fiscal Year 2026**

**Capital Improvement Plan**

Description of Capital Items	2026	2027	2028	2029	2030	2031
<b>Water Management System</b>						
<b>Littoral Shelf Plantings</b>						
Yearly Added Plantings	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
<b>Sub-Total</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>
<b>Erosion Restoration</b>						
E1-1						
E1-2		\$3,000				
E1-3		\$3,000				
E1-4			\$2,000			
E1-5	\$2,000					
E1-6						\$2,000
E1-7				\$2,000		
E1-8		\$2,000				
E1-9	\$2,000					
E1-10						\$2,000
E1-11					\$2,000	
E1-12			\$2,000			
E1-13					\$3,000	
E1-14				\$3,000		
E1-15	\$2,000					
E1-16				\$2,000		
E1-17			\$2,000			
E1-18	\$2,000					
E1-19			\$3,000			
E1-20						\$3,000
E1-21						
E1-22						\$2,000
E1-23				\$3,000		
E1-24					\$2,000	
E1-25						\$3,000
E1-26		\$3,000				
E1-27					\$2,000	
E1-28		\$2,000				
E-29	\$2,000					
Contingencies at 10%	\$10,000	\$13,000	\$9,000	\$10,000	\$9,000	\$12,000
<b>Sub-Total</b>	<b>\$20,000</b>	<b>\$26,000</b>	<b>\$18,000</b>	<b>\$20,000</b>	<b>\$18,000</b>	<b>\$24,000</b>
CEI at 15%	\$4,500	\$5,400	\$4,200	\$4,500	\$4,200	\$5,100
<b>Total</b>	<b>\$34,500</b>	<b>\$41,400</b>	<b>\$32,200</b>	<b>\$34,500</b>	<b>\$32,200</b>	<b>\$39,100</b>

**Currents Community Development District**  
**Debt Service Fund - Series 2020 A-1 Bonds - Budget**  
**Fiscal Year 2026**

Description	FY 2025 Adopted Budget	Actual at 02/04/2025	Anticipated Year End 09/30/2025	Fiscal Year 2026 Budget
<b>Revenues and Other Sources</b>				
Carryforward (Capitalized Interest to 11/01/2021)	\$ -	\$ -	\$ -	\$ -
<b>Interest Income</b>				
Revenue Account	\$ 8,000	\$ 3,394	\$ 10,183	\$ 8,000
Reserve Account	\$ 12,500	\$ 5,114	\$ 15,343	\$ 12,500
Interest Account	\$ -	\$ -	\$ -	\$ -
Prepayment Account	\$ -	\$ -	\$ -	\$ -
Capitalized Interest Account	\$ -	\$ -	\$ -	\$ -
<b>Special Assessment Revenue</b>				
Special Assessment - On-Roll	\$ 701,123	\$ 387,986	\$ 701,123	\$ 701,123
Special Assessment - Off-Roll	\$ -	\$ -	\$ -	\$ -
Special Assessment - Prepayment	\$ -	\$ -	\$ -	\$ -
<b>Debt Proceeds</b>				
Series 2019 Issuance Proceeds	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue &amp; Other Sources</b>	<b>\$ 721,623</b>	<b>\$ 396,495</b>	<b>\$ 726,649</b>	<b>\$ 721,623</b>
<b>Expenditures and Other Uses</b>				
<b>Debt Service</b>				
Principal Debt Service - Mandatory	\$ 235,000	\$ -	\$ 235,000	\$ 240,000
Principal Debt Service - Early Redemptions	\$ -	\$ -	\$ -	\$ -
Interest Expense	\$ 423,200	\$ 211,600	\$ 423,200	\$ 416,150
<b>Other Fees and Charges</b>				
Fees/Discounts for Early Payment	\$ 45,867	\$ -	\$ 45,867	\$ 45,867
<b>Total Expenditures and Other Uses</b>	<b>\$ 704,067</b>	<b>\$ 211,600</b>	<b>\$ 704,067</b>	<b>\$ 702,017</b>
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ 17,556</b>	<b>\$ 184,895</b>	<b>\$ 22,582</b>	<b>\$ 19,606</b>
<b>Fund Balance - Beginning</b>	<b>\$ 571,200</b>	<b>\$ 571,200</b>	<b>\$ 571,200</b>	<b>\$ 593,782</b>
<b>Fund Balance - Ending</b>	<b>\$ 588,756</b>	<b>\$ 756,095</b>	<b>\$ 593,782</b>	<b>\$ 613,389</b>

**Restricted Fund Balance:**

Reserve Account Requirement	\$ 327,600
Restricted for November 1, 2026	
Interest Due	\$ 203,875
<b>Total - Restricted Fund Balance:</b>	<b>\$ 531,475</b>

Product Type	Number of Units	FY 2024 Rate	FY 2025 Rate
Single Family 30' - 39'	82	\$ 529.45	\$ 529.45
Single Family 50' - 59'	77	\$ 1,640.65	\$ 1,640.65
Single Family 60' - 69'	135	\$ 1,930.18	\$ 1,930.18
Single Family 70' - 79'	69	\$ 2,123.20	\$ 2,123.20
Multi-Family	144	\$ 868.58	\$ 868.58
<b>Total:</b>	<b>507</b>		

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

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

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

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

**Currents Community Development District**  
**Debt Service Fund - Series 2020 A-2 Bonds - Budget**  
**Fiscal Year 2026**

Description	FY 2025 Adopted Budget	Actual at 02/04/2025	Anticipated Year End 09/30/2025	Fiscal Year 2026 Budget
<b>Revenues and Other Sources</b>				
Carryforward	\$ -	\$ -	\$ -	\$ -
Interest Income				
Revenue Account	\$ 1,400	\$ 229	\$ 688	\$ 654
Reserve Account	\$ 18,000	\$ 7,083	\$ 21,249	\$ 20,186
Interest Account	\$ -	\$ -	\$ -	\$ -
Prepayment Account	\$ 7,000	\$ 9,173	\$ -	\$ -
Capitalized Interest Account	\$ -	\$ -	\$ -	\$ -
Special Assessment Revenue				
Special Assessment - On-Roll		\$ -	\$ -	\$ -
Special Assessment - Off-Roll	\$ 470,688	\$ 220,329	\$ 470,688	\$ 396,100
Special Assessment - Prepayment	\$ -	\$ 774,436	\$ 774,436	\$ -
Debt Proceeds				
Series 2020 Issuance Proceeds	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue &amp; Other Sources</b>	<b>\$ 497,088</b>	<b>\$ 1,011,250</b>	<b>\$ 1,267,061</b>	<b>\$ 416,940</b>
<b>Expenditures and Other Uses</b>				
Debt Service				
Principal Debt Service - Mandatory	\$ -	\$ -	\$ -	\$ -
Principal Debt Service - Early Redemptions	\$ -	\$ 615,000	\$ 615,000	\$ -
Interest Expense	\$ 470,688	\$ 227,163	\$ 425,213	\$ 396,100
Other Fees and Charges	\$ -	\$ -	\$ -	\$ -
Discounts for Early Payment	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures and Other Uses</b>	<b>\$ 470,688</b>	<b>\$ 842,163</b>	<b>\$ 1,040,213</b>	<b>\$ 396,100</b>
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ 26,400</b>	<b>\$ 169,088</b>	<b>\$ 226,849</b>	<b>\$ 20,840</b>
<b>Fund Balance - Beginning</b>	<b>\$ 1,081,292</b>	<b>\$ 1,081,292</b>	<b>\$ 1,081,292</b>	<b>\$ 1,308,141</b>
<b>Fund Balance - Ending</b>	<b>\$ 1,107,692</b>	<b>\$ 1,250,380</b>	<b>\$ 1,308,141</b>	<b>\$ 1,328,981</b>

**Restricted Fund Balance:**

Reserve Account Requirement	\$ 396,100
Restricted for November 1, 2026	N/A
<b>Total - Restricted Fund Balance:</b>	<b>\$ 396,100</b>

Product Type	Number of Units	FY 2025 Rate	FY 2026 Rate
Single Family 30' - 39'	94	\$ 473.95	\$ 473.95
Single Family 50' - 59'	225	\$ 619.78	\$ 619.78
Single Family 60' - 69'	174	\$ 729.14	\$ 729.14
Single Family 70' - 79'	20	\$ 802.06	\$ 802.06
Multi-Family	230	\$ 328.12	\$ 328.12
<b>Total:</b>	<b>743</b>		

**Note:**

The 2020B Bonds are interest only Bonds - and being prepaid as lots are sold. The annual debt service will change as the Bonds are re-amortized quarterly from prepayments. As such, the amount due in Fiscal Year 2024 will be the interest expense due after each amortization, paid on November 1st, February 1st and May 1st.

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

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service (Calendar)
Par Amount Issued:		\$ 15,310,000	4.250%		
11/1/2020				\$ 119,290.42	
5/1/2021				\$ 325,337.50	\$ 444,627.92
11/1/2021				\$ 325,337.50	
5/1/2022				\$ 303,237.50	\$ 628,575.00
11/1/2022				\$ 303,237.50	
5/1/2023	<u>Schedule Updated as of 02/02/2023</u>			\$ 261,481.25	\$ 564,718.75
11/1/2023				\$ 243,950.00	
5/1/2024	<u>Schedule Updated as of 02/02/2024</u>			\$ 235,343.75	\$ 479,293.75
11/1/2024				\$ 235,343.75	
5/1/2025	<u>Schedule Updated as of 02/01/2025</u>			\$ 198,050.00	\$ 433,393.75
11/1/2025				\$ 198,050.00	
5/1/2026				\$ 198,050.00	\$ 396,100.00
11/1/2026				\$ 198,050.00	
5/1/2027				\$ 198,050.00	\$ 396,100.00
11/1/2027				\$ 198,050.00	
5/1/2028				\$ 198,050.00	\$ 396,100.00
11/1/2028				\$ 198,050.00	
5/1/2029				\$ 198,050.00	\$ 396,100.00
11/1/2029				\$ 198,050.00	
5/1/2030				\$ 198,050.00	\$ 396,100.00
11/1/2030				\$ 198,050.00	
5/1/2031				\$ 198,050.00	\$ 396,100.00
11/1/2031				\$ 198,050.00	
5/1/2032				\$ 198,050.00	\$ 396,100.00
11/1/2032				\$ 198,050.00	
5/1/2033				\$ 198,050.00	\$ 396,100.00
11/1/2033				\$ 198,050.00	
5/1/2034				\$ 198,050.00	\$ 396,100.00
11/1/2034				\$ 198,050.00	
5/1/2035				\$ 198,050.00	\$ 396,100.00
11/1/2035				\$ 198,050.00	
5/1/2036				\$ 198,050.00	\$ 396,100.00
11/1/2036				\$ 198,050.00	
5/1/2037				\$ 198,050.00	\$ 396,100.00
11/1/2037				\$ 198,050.00	
5/1/2038				\$ 198,050.00	\$ 396,100.00
11/1/2038				\$ 198,050.00	
5/1/2039				\$ 198,050.00	\$ 396,100.00
11/1/2039				\$ 198,050.00	
5/1/2040				\$ 198,050.00	\$ 396,100.00
11/1/2040				\$ 198,050.00	
5/1/2041		\$ 9,230,000	4.250%	\$ 198,050.00	\$ 9,626,100.00
11/1/2041				\$ -	

**Note**

1 -Par Outstanding - as of February 01, 2025

2 - Schedule updated as of February 01, 2025 - to the extent there are additional prepayments after February 02, 2025 the District will prepare revised amortization schedules, and off-roll assessments will be reduced based on revised interents due bondholders.

**Currents Community Development District**  
**Debt Service Fund - Series 2024 Bonds - Budget**  
**Fiscal Year 2026**

Description	FY 2025 Adopted Budget	Actual at 02/04/2025	Anticipated Year End 09/30/2025	Fiscal Year 2026 Budget
<b>Revenues and Other Sources</b>				
<b>Carryforward (Capitalized Interest to 11/01/2024)</b>	\$ 321,796	\$ -	\$ -	\$ -
<b>Interest Income</b>				
Revenue Account	\$ -	\$ 663	\$ 1,989	\$ 1,889
Reserve Account	\$ -	\$ 10,202	\$ 30,606	\$ 29,076
Interest Account	\$ -	\$ -	\$ -	\$ -
Prepayment Account	\$ -	\$ -	\$ -	\$ -
Capitalized Interest Account	\$ -	\$ 2,793	\$ 3,000	\$ 300
<b>Special Assessment Revenue</b>				
Special Assessment - On-Roll	\$ 1,398,499	\$ 773,868	\$ 1,398,499	\$ 1,398,499
Special Assessment - Off-Roll	\$ -	\$ -	\$ -	\$ -
Special Assessment - Prepayment	\$ -	\$ -	\$ -	\$ -
<b>Debt Proceeds</b>				
Series 2024 Issuance Proceeds	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue &amp; Other Sources</b>	<b>\$ 1,720,295</b>	<b>\$ 787,526</b>	<b>\$ 1,434,094</b>	<b>\$ 1,429,764</b>
<b>Expenditures and Other Uses</b>				
<b>Debt Service</b>				
Principal Debt Service - Mandatory	\$ 260,000	\$ -	\$ 260,000	\$ 270,000
Principal Debt Service - Early Redemptions	\$ -	\$ -	\$ -	\$ -
Interest Expense	\$ 848,371	\$ 321,796	\$ 848,371	\$ 1,040,150
Interfund Transfer Out	\$ -	\$ 7,499	\$ 7,499	\$ -
<b>Other Fees and Charges</b>	\$ -	\$ -	\$ -	\$ -
Fees/Discounts for Early Payment	\$ 91,491	\$ -	\$ 91,491	\$ 91,491
<b>Total Expenditures and Other Uses</b>	<b>\$ 1,199,862</b>	<b>\$ 329,295</b>	<b>\$ 1,207,361</b>	<b>\$ 1,401,641</b>
<b>Net Increase/(Decrease) in Fund Balance</b>	\$ 520,433	\$ 458,231	\$ 226,733	\$ 28,123
<b>Fund Balance - Beginning</b>	\$ 982,578	\$ 982,578	\$ 982,578	\$ 1,209,311
<b>Fund Balance - Ending</b>	<b>\$ 1,503,011</b>	<b>\$ 1,440,810</b>	<b>\$ 1,209,311</b>	<b>\$ 1,237,435</b>

**Restricted Fund Balance:**

Reserve Account Requirement	\$ 653,500
Restricted for November 1, 2026	
Principal Due	\$ -
Interest Due	\$ 513,325
<b>Total - Restricted Fund Balance:</b>	<b>\$ 1,166,825</b>

Product Type	Number of Units	FY 2025 Rate	FY 2026 Rate
Single Family 30' - 39'	94	\$ 963.00	\$ 963.00
Single Family 50' - 59'	225	\$ 2,246.13	\$ 2,246.13
Single Family 60' - 69'	174	\$ 2,567.05	\$ 2,567.05
Single Family 70' - 79'	20	\$ 3,048.37	\$ 3,048.37
Multi-Family	230	\$ 1,282.45	\$ 1,282.45
<b>Total:</b>	<b>743</b>		

**Currents Community Development District  
Debt Service Fund - Series 2024 Bonds - Budget**

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service (Calendar)	Par Debt Outstanding
Par Amount Issued 7/11/2024:		\$ 18,800,000	Varies			
11/1/2024				\$ 321,795.83	\$ 321,795.83	
5/1/2025		\$ 260,000	5.000%	\$ 526,575.00		\$ 18,540,000
11/1/2025				\$ 520,075.00	\$ 1,306,650.00	
5/1/2026		\$ 270,000	5.000%	\$ 520,075.00		\$ 18,270,000
11/1/2026				\$ 513,325.00	\$ 1,303,400.00	
5/1/2027		\$ 285,000	5.000%	\$ 513,325.00		\$ 17,985,000
11/1/2027				\$ 506,200.00	\$ 1,304,525.00	
5/1/2028		\$ 300,000	5.000%	\$ 506,200.00		\$ 17,685,000
11/1/2028				\$ 498,700.00	\$ 1,304,900.00	
5/1/2029		\$ 315,000	5.000%	\$ 498,700.00		\$ 17,370,000
11/1/2029				\$ 490,825.00	\$ 1,304,525.00	
5/1/2030		\$ 330,000	5.000%	\$ 490,825.00		\$ 17,040,000
11/1/2030				\$ 482,575.00	\$ 1,303,400.00	
5/1/2031		\$ 350,000	5.000%	\$ 482,575.00		\$ 16,690,000
11/1/2031				\$ 473,825.00	\$ 1,306,400.00	
5/1/2032		\$ 365,000	5.500%	\$ 473,825.00		\$ 16,325,000
11/1/2032				\$ 463,787.50	\$ 1,302,612.50	
5/1/2033		\$ 390,000	5.500%	\$ 463,787.50		\$ 15,935,000
11/1/2033				\$ 453,062.50	\$ 1,306,850.00	
5/1/2034		\$ 410,000	5.500%	\$ 453,062.50		\$ 15,525,000
11/1/2034				\$ 441,787.50	\$ 1,304,850.00	
5/1/2035		\$ 435,000	5.500%	\$ 441,787.50		\$ 15,090,000
11/1/2035				\$ 429,825.00	\$ 1,306,612.50	
5/1/2036		\$ 460,000	5.500%	\$ 429,825.00		\$ 14,630,000
11/1/2036				\$ 417,175.00	\$ 1,307,000.00	
5/1/2037		\$ 485,000	5.500%	\$ 417,175.00		\$ 14,145,000
11/1/2037				\$ 403,837.50	\$ 1,306,012.50	
5/1/2038		\$ 510,000	5.500%	\$ 403,837.50		\$ 13,635,000
11/1/2038				\$ 389,812.50	\$ 1,303,650.00	
5/1/2039		\$ 540,000	5.500%	\$ 389,812.50		\$ 13,095,000
11/1/2039				\$ 374,962.50	\$ 1,304,775.00	
5/1/2040		\$ 570,000	5.500%	\$ 374,962.50		\$ 12,525,000
11/1/2040				\$ 359,287.50	\$ 1,304,250.00	
5/1/2041		\$ 605,000	5.500%	\$ 359,287.50		\$ 11,920,000
11/1/2041				\$ 342,650.00	\$ 1,306,937.50	
5/1/2042		\$ 635,000	5.500%	\$ 342,650.00		\$ 11,285,000
11/1/2042				\$ 325,187.50	\$ 1,302,837.50	
5/1/2043		\$ 675,000	5.500%	\$ 325,187.50		\$ 10,610,000
11/1/2043				\$ 306,625.00	\$ 1,306,812.50	
5/1/2044		\$ 710,000	5.500%	\$ 306,625.00		\$ 9,900,000
11/1/2044				\$ 287,100.00	\$ 1,303,725.00	
5/1/2045		\$ 750,000	5.800%	\$ 287,100.00		\$ 9,150,000
11/1/2045				\$ 265,350.00	\$ 1,302,450.00	
5/1/2046		\$ 795,000	5.800%	\$ 265,350.00		\$ 8,355,000
11/1/2046				\$ 242,295.00	\$ 1,302,645.00	
5/1/2047		\$ 845,000	5.800%	\$ 242,295.00		\$ 7,510,000
11/1/2047				\$ 217,790.00	\$ 1,305,085.00	
5/1/2048		\$ 895,000	5.800%	\$ 217,790.00		\$ 6,615,000
11/1/2048				\$ 191,835.00	\$ 1,304,625.00	
5/1/2049		\$ 950,000	5.800%	\$ 191,835.00		\$ 5,665,000
11/1/2049				\$ 164,285.00	\$ 1,306,120.00	
5/1/2050		\$ 1,005,000	5.800%	\$ 164,285.00		\$ 4,660,000



**Currents Community Development District  
Debt Service Fund - Series 2024 Bonds - Budget**

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service (Calendar)	Par Debt Outstanding
11/1/2050				\$ 135,140.00	\$ 1,304,425.00	
5/1/2051		\$ 1,065,000	5.800%	\$ 135,140.00		\$ 3,595,000
11/1/2051				\$ 104,255.00	\$ 1,304,395.00	
5/1/2052		\$ 1,130,000	5.800%	\$ 104,255.00		\$ 2,465,000
11/1/2052				\$ 71,485.00	\$ 1,305,740.00	
5/1/2053		\$ 1,195,000	5.800%	\$ 71,485.00		\$ 1,270,000
11/1/2053				\$ 36,830.00	\$ 1,303,315.00	
5/1/2054		\$ 1,270,000	5.800%	\$ 36,830.00		\$ -
11/1/2054				\$ -	\$ 1,306,830.00	\$ -

## RESOLUTION 2025-12

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

#### RECITALS

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

**WHEREAS**, in accordance with the provisions of Chapter 189.417, Florida Statutes, the District is required to file quarterly, semiannually, or annually a schedule of its regular meetings with the local governing authority or authorities; and

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

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

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

- a. **Date:** The second Tuesday of each month during the Fiscal Year 2026, which covers the period October 1, 2025, through September 30, 2026

**The Fiscal Year 2026 schedule is as follows:**

October 14, 2025	November 11, 2025
December 9, 2025	January 13, 2026
February 10, 2026	March 10, 2026
April 14, 2026	May 12, 2026
June 9, 2026	July 14, 2026
August 11, 2026	September 8, 2026

- b. **Time:** 3:30 P.M. (Eastern Standard Time)
- c. **Location:** Coleman, Yovanovich & Koester  
4001 Tamiami Trail North, Suite 300  
Naples, Florida 34103

## RESOLUTION 2025-12

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

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

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

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

**SECTION 5. EFFECTIVE DATE.** This Resolution shall take effect upon the passage and adoption of this Resolution by the Board of Supervisors of the Currents Community Development District.

**PASSED AND ADOPTED** by the Board of Supervisors of the Currents Community Development District, Collier County, Florida, this 10<sup>th</sup> day of June 2025.

**ATTEST:**

**CURRENTS COMMUNITY DEVELOPMENT DISTRICT**

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

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

Our ref: 11225022-20

April 22, 2025

Mr. Richard Freeman  
Calvin, Giordano & Associates, Inc.  
1800 Eller Drive, Suite 600  
Fort Lauderdale, FL 33316

### Water Quality Monitoring – April 2025 – Currents CDD

Dear Mr. Freeman,

GHD Services Inc. (GHD) is pleased to present the results of the April 2025 water quality sampling services for Currents CDD at the Esplanade by the Islands residential community.

## 1. Water Quality Sampling – April 2025

The April 2025 sampling event consisted of the collection of six (6) surface water samples at six (6) sampling locations (Lake E1-8, E1-10, E1-15, E1-19, E1-25, and E1-26) as identified on **Figure 1**. Originally, the proposed sampling locations were as follows: E1-9, E1-14, E1-15, E1-29, E1-26, E1-28. However, due to active construction throughout the community, E1-9, E1-14, and E1-28 were inaccessible. The inaccessible sampling locations were replaced with the nearest accessible lake. Specifically, E1-9 was replaced with E1-8, E1-14 was replaced E1-10, and E1-28 was replaced with E1-25. Mr. Freeman was informed of the altered sampling locations via email.

Samples were collected using direct-dip sampling methods. Samples were collected at half the total depth per sampling location to minimize sediment disruption.

Conductivity, dissolved oxygen (DO), pH, and temperature were measured in the field with a calibrated YSI Model 556 multi-parameter water quality meter. Turbidity was also measured at each location. The Surface Water Field Sheets are attached, and the field data is summarized in Table 1.

The collected samples were capped, labeled, packed on ice, and transported to Benchmark EnviroAnalytical, Inc., in North Port, Florida. Benchmark EnviroAnalytical, Inc. is certified by the State of Florida and NELAP (National Environmental Laboratory Accreditation Conference). Laboratory analyses were conducted for 5-day biochemical oxygen demand (BOD), total suspended solids (TSS), total nitrogen, nitrogen speciation (ammonia, total Kjeldahl nitrogen [TKN], and nitrate + nitrite), total phosphorus, ortho phosphorus (field filtered) and chlorophyll-a.

All samples collected during the April 2025 sampling event were prepared and analyzed within the method-required holding times. The laboratory data has been reviewed with respect to authenticity, precision, limits of detection, and accuracy of the data. The laboratory analytical results are summarized in the attached **Table 1**. The laboratory report is also attached.

## 2. Analytical Summary

The April 2025 sampling event represents the first sampling event for the select six (6) WQ Locations for Currents CDD. It is best to observe water quality trends after a minimum of three (3) sampling events. Laboratory results are summarized in the **Laboratory Data Compliance Memo** and are displayed visually in the data table, enclosed.

As noted above, active construction was occurring throughout the community. Of note, E1-10, E1-15, and E1-25 were relatively near active construction. This may result in water quality results that are not representative of the undisturbed, natural environment that the lakes will experience when construction is complete. Specifically, higher readings of turbidity and conductivity are expected at these locations, as well as higher concentrations of nutrients, total suspended solids, and chlorophyll-a.

During the April 2025 sampling event, there was no evidence of algae noted at any of the sampling locations.

The biochemical oxygen demand (BOD) results at all sampling locations were reported to be low, except for Lake E1-8, which reported a value of 5.13 mg/L. All other sampling locations resulted in concentrations of below the method detection limit (MDL, represented by a "U" following the result), or between the MDL and practical quantitation limit (PQL, represented by an "I" following the result).

BOD is a measure of oxygen content consumed by bacteria that decomposes organic material. Higher BOD levels generally infer more biological activity and, thus, higher algae levels. In general, BOD levels below 5.0 mg/L are ideal for freshwater lakes to support a healthy dissolved oxygen level within the water and, therefore, a healthy aquatic ecosystem. According to the Florida Department of Environmental Protection's (FDEP) surface water quality standards, which are outlined in Chapter 62-302, BOD "shall not be increased to exceed values that would cause dissolved oxygen to be depressed below the limit established for each class (Chapter 62-302.533) and, in no case, shall it be great enough to produce nuisance conditions." As described below, the action level defined for this bioregion is defined to be 38%. The dissolved oxygen content at water quality location E1-8 was reported to be 80.1%, far above the action level.

No evidence of algal growth or blooms was observed at the time of the sampling event. The highest chlorophyll-a concentration was observed at the E1-8 sampling location, 89.8 mg/m3, and the lowest was observed at E1-26, 10.3 mg/m3.

In general, chlorophyll-a levels below 10.0 mg/m3 are ideal for freshwater lakes to support a healthy ecosystem. This level was exceeded for the April 2025 sampling event at all sampling locations: E1-8 (89.8 mg/m3), E1-10 (24.0 mg/m3), E1-15 (29.9 mg/m3), E1-19 (32.2 mg/m3), E1-25 (22.2 mg/m3), and E1-26 (10.3 mg/m3). Levels of chlorophyll-a are expected to follow a cyclic trend, with increasing chlorophyll-a levels during the warmer months of the year (March through September) and decreasing levels in the cooler months (September through February). Thus, GHD expects chlorophyll-a levels to remain consistent or decrease prior to the next sampling event.

The dissolved oxygen content at the water quality locations is anticipated to fluctuate throughout the year given the temperature of the water and biological activity. The action level for dissolved oxygen (%) is defined by the FDEP for the Peninsula and Everglades bioregions as 38% (Chapter 62-302.533). The dissolved oxygen concentration ranged from 58.0% (E1-26) to 82.9% (E1-10) and averaged 75.5%. The dissolved oxygen content at all sampling locations was far above the defined action level.

The concentration of total nitrogen ranged from 0.715 mg/L at E1-10 to 1.76 mg/L at E1-8. TKN followed similar trends as total nitrogen, ranging from 0.702 at E1-10 to 1.75 mg/L at E1-8.

The concentration of total phosphorus ranged from 0.045 mg/L at E1-10 to 0.173 mg/L at E1-8.

The turbidity ranged from 11.9 at E1-19 to 34.3 at E1-8.

The temperature ranged from 25.02°C at E1-19 to 29.0°C at E1-8 and averaged 26.67°C.

The pH ranged from 8.09 SU at E1-19 to 8.38 SU at E1-10 and E1-25 and averaged 8.29 SU. Similar to dissolved oxygen, pH and temperature have an inverse relationship, with the pH increasing as water temperatures decrease. pH is a critical parameter since, generally, algal blooms occur in slightly basic water, with a pH between 8.2 and 8.7 SU. Specifically, Cyanobacteria (blue-green algae) prefer basic water (between a pH of 7.5 and 10 SU). GHD will continue to closely monitor trends in pH and their relation to temperature chlorophyll-a levels.

A Trophic State Index calculation (defined by FAC 62-303.200 and the Water Quality Assessment for the State of Florida 305(b) Report) was used to help classify the quality of water based on each water body's chlorophyll-a, total phosphorous, and total nitrogen concentration. A ratio of total nitrogen to total phosphorus was calculated for each water body to determine general conditions. For this sample event, the breakdown of the sample locations is:

- Nutrient Balanced ( $10 < \text{TN/TP} < 30$ ) – All WQ Locations
- Phosphorus Limited ( $\text{TN/TP} < 10$ ) – None
- Nitrogen Limited ( $\text{TN/TP} > 30$ ) – None

A TSI value was calculated based on the TN/TP ratio for each location. A TSI of 0-59 is “good”, a value of 60-69 is “fair”, and a value of 70+ is “poor”. Based on the results of this sampling event, each sampling location's calculated TSI value is:

E1-8	E1-10	E1-15	E1-19	E1-25	E1-26
76.3	56.2	61.8	62.3	59.4	51.5

As can be seen above, E1-8 was listed as “poor,” E1-15 and E1-19 were listed as “fair,” and the remaining locations (E1-10, E1-25, and E1-26) were listed as “good.”

### 3. Conclusions and Recommendations

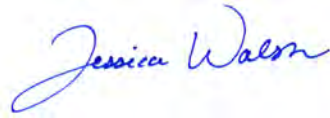
The April 2025 sampling event represented the first sampling event for the Currents CDD at the Esplanade by the Islands residential community. As noted above, it is best to observe water quality trends after a minimum of three (3) sampling events.

There does appear to be water quality concerns at the E1-8 sampling location due to the elevated levels of conductivity, turbidity, chlorophyll-a, TKN and total nitrogen, total phosphorus, TSS, and BOD. Although no algal blooms were reported at this location, nor any of the others, GHD recommends that lake maintenance inspect this lake on a regular basis to ensure that this remains true. Dissolved oxygen remains elevated at this location, 80.1%. GHD will continue to closely monitor this location for the presence of chlorophyll-a, dissolved oxygen, and algal growth.

No other sampling locations posed water quality concerns at this time.

The next tri-annual sampling event is planned for August 2025. Please call if you have any questions or need additional information.

Kind regards,



**Jessica Walsh, E.I.**  
Environmental Engineer

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**Christopher Lienhardt, MS**  
Environmental Scientist

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Christopher.Lienhardt@ghd.com

Encl:           Table 1 – Analytical Results Summary  
                  Figure 1 – Sample Location Map  
                  Laboratory Analytical Report  
                  Surface Water Field Sheets  
                  Laboratory Data Compliance Memo

# Attachment 1

## Table 1



Table 1

Analytical Results Summary  
Surface Water Quality Monitoring  
Currents CDD, Naples, Florida  
April 2025

Sample Location:		E1-8	E1-10	E1-15	E1-19	E1-25	E1-26
Sample ID:		LAKE E1-8	LAKE E1-10	LAKE E1-15	LAKE E1-19	LAKE E1-25	LAKE E1-26
Sample Date:		4/10/2025	4/10/2025	4/10/2025	4/10/2025	4/10/2025	4/10/2025
Sample Depth:		1.5 ft BWS	2 ft BWS	1.5 ft BWS	2 ft BWS	2.5 ft BWS	2.5 ft BWS
Parameters	Units						
<b>Field Parameters</b>							
Conductivity, field	umhos/cm	1093	998	1904	583	491	491
Dissolved oxygen (DO), field	mg/L	6.35	6.54	6.39	5.86	6.6	4.64
Dissolved oxygen (DO), field	%	80.1	82.9	80.3	71	80.6	58
pH, field	s.u.	8.16	8.38	8.54	8.09	8.38	8.2
Temperature, sample	Deg C	29	27.18	26.83	25.02	25.4	26.59
Turbidity, field	NTU	34.3	21.8	32.6	11.9	26.3	24.7
Water depth	ft BWS	3	4	3	4	5	5
<b>Wet Parameters</b>							
Ammonia-N	mg/L	0.039	0.066	0.021 I	0.018 I	0.033	0.096
Chlorophyll A	mg/m3	89.8	24	29.9	32.2	22.2	10.3
Nitrite/Nitrate	mg/L	0.014 I	0.013 I	0.010 I	0.014 I	0.011 I	0.020 I
Orthophosphate	mg/L	0.057	0.014	0.021	0.028	0.019	0.027
Total kjeldahl nitrogen (TKN)	mg/L	1.75	0.702	0.85	1	1.02	0.661
Total nitrogen	mg/L	1.76	0.715	0.86	1.01	1.03	0.681
Total phosphorus	mg/L	0.173	0.045	0.087	0.073	0.067	0.062
Total suspended solids (TSS)	mg/L	44	20	43	18	21	19
Biochemical oxygen demand (total BOD5)	mg/L	5.13	1.94 I	2.52 I	2.94 I	2.04 I	1 U

## Footnotes:

U - Not detected at the associated reporting limit

I - Reported value is between method detection limit and the practical quantitation limit

# Attachment 2

Figure 1





Google Earth

Image © 2025 Airbus

Corinne Key



2000 ft



# **Attachment 3**

**Laboratory Analytical Reports**

## ANALYTICAL TEST REPORT

THESE RESULTS MEET NELAC STANDARDS

**Submission Number :** 25040682

G H D Services, Inc.  
2675 Winkler Ave., Ste.180  
Fort Myers, FL 33901

**Project Name :** ESPLANADE BY THE ISLANDS WQ  
**Date Received :** 04/11/2025  
**Time Received :** 15:46  
**Project #:** 11225022-02

<b>Submission Number:</b> 25040682	<b>Sample Date:</b> 04/10/2025
<b>Sample Number:</b> 001	<b>Sample Time:</b> 10:10
<b>Sample Description:</b> LAKE E1-19	<b>Sample Method:</b> Grab

Parameter	Result	Units	MDL	PQL	Procedure	Analysis Date/Time	Analyst
AMMONIA NITROGEN	0.018 I	MG/L	0.008	0.032	350.1	04/16/2025 17:57	LM
TOTAL KJELDAHL NITROGEN	1.00	MG/L	0.05	0.20	351.2	04/22/2025 14:27	JS
ORTHO PHOSPHORUS AS P	0.028	MG/L	0.002	0.008	365.3	04/11/2025 17:42	LM
TOTAL PHOSPHORUS AS P	0.073	MG/L	0.008	0.032	365.3	04/16/2025 16:06	LM
CHLOROPHYLL A	32.2	MG/M3	0.25	1.00	445.0	04/14/2025 11:25	KG
TOTAL SUSPENDED SOLIDS	18.0	MG/L	0.570	2.280	SM2540D	04/14/2025 10:01	IR
BIOCHEMICAL OXYGEN DEMAND	2.94 I	MG/L	1	4	SM5210B	04/11/2025 19:20	LD/LD
NITRATE+NITRITE AS N	0.014 I	MG/L	0.006	0.024	SYSTEAS EASY	04/14/2025 14:58	SQ
TOTAL NITROGEN	1.01	MG/L	0.05	0.20	SYSTEAS+351	04/22/2025 14:27	JS/SQ

<b>Submission Number:</b> 25040682	<b>Sample Date:</b> 04/10/2025
<b>Sample Number:</b> 002	<b>Sample Time:</b> 10:35
<b>Sample Description:</b> LAKE E1-26	<b>Sample Method:</b> Grab

Parameter	Result	Units	MDL	PQL	Procedure	Analysis Date/Time	Analyst
AMMONIA NITROGEN	0.096	MG/L	0.008	0.032	350.1	04/16/2025 18:06	LM
TOTAL KJELDAHL NITROGEN	0.661	MG/L	0.05	0.20	351.2	04/22/2025 14:28	JS
ORTHO PHOSPHORUS AS P	0.027	MG/L	0.002	0.008	365.3	04/11/2025 17:43	LM
TOTAL PHOSPHORUS AS P	0.062	MG/L	0.008	0.032	365.3	04/16/2025 16:07	LM
CHLOROPHYLL A	10.3	MG/M3	0.25	1.00	445.0	04/14/2025 11:25	KG
TOTAL SUSPENDED SOLIDS	19.0	MG/L	0.570	2.280	SM2540D	04/14/2025 10:01	IR
BIOCHEMICAL OXYGEN DEMAND	1 U	MG/L	1	4	SM5210B	04/11/2025 19:20	LD/LD
NITRATE+NITRITE AS N	0.020 I	MG/L	0.006	0.024	SYSTEAS EASY	04/14/2025 14:58	SQ
TOTAL NITROGEN	0.681	MG/L	0.05	0.20	SYSTEAS+351	04/22/2025 14:28	JS/SQ

**Submission Number:** 25040682  
**Sample Number:** 003  
**Sample Description:** LAKE E1-25

**Sample Date:** 04/10/2025  
**Sample Time:** 11:15  
**Sample Method:** Grab

Parameter	Result	Units	MDL	PQL	Procedure	Analysis Date/Time	Analyst
AMMONIA NITROGEN	0.033	MG/L	0.008	0.032	350.1	04/16/2025 18:08	LM
TOTAL KJELDAHL NITROGEN	1.02	MG/L	0.05	0.20	351.2	04/22/2025 14:30	JS
ORTHO PHOSPHORUS AS P	0.019	MG/L	0.002	0.008	365.3	04/11/2025 17:45	LM
TOTAL PHOSPHORUS AS P	0.067	MG/L	0.008	0.032	365.3	04/16/2025 18:08	LM
CHLOROPHYLL A	22.2	MG/M3	0.25	1.00	445.0	04/14/2025 11:25	KG
TOTAL SUSPENDED SOLIDS	21.0	MG/L	0.570	2.280	SM2540D	04/14/2025 10:01	IR
BIOCHEMICAL OXYGEN DEMAND	2.04 I	MG/L	1	4	SM5210B	04/11/2025 19:20	LD/LD
NITRATE+NITRITE AS N	0.011 I	MG/L	0.006	0.024	SYSTEAS EASY	04/14/2025 14:59	SQ
TOTAL NITROGEN	1.03	MG/L	0.05	0.20	SYSTEAS+351	04/22/2025 14:30	JS/SQ

**Submission Number:** 25040682  
**Sample Number:** 004  
**Sample Description:** LAKE E1-15

**Sample Date:** 04/10/2025  
**Sample Time:** 11:50  
**Sample Method:** Grab

Parameter	Result	Units	MDL	PQL	Procedure	Analysis Date/Time	Analyst
AMMONIA NITROGEN	0.021 I	MG/L	0.008	0.032	350.1	04/16/2025 18:10	LM
TOTAL KJELDAHL NITROGEN	0.850	MG/L	0.05	0.20	351.2	04/22/2025 14:37	JS
ORTHO PHOSPHORUS AS P	0.021	MG/L	0.002	0.008	365.3	04/11/2025 17:48	LM
TOTAL PHOSPHORUS AS P	0.087	MG/L	0.008	0.032	365.3	04/16/2025 18:09	LM
CHLOROPHYLL A	29.9	MG/M3	0.25	1.00	445.0	04/14/2025 11:25	KG
TOTAL SUSPENDED SOLIDS	43.0	MG/L	0.570	2.280	SM2540D	04/14/2025 10:01	IR
BIOCHEMICAL OXYGEN DEMAND	2.52 I	MG/L	1	4	SM5210B	04/11/2025 19:20	LD/LD
NITRATE+NITRITE AS N	0.010 I	MG/L	0.006	0.024	SYSTEAS EASY	04/14/2025 14:59	SQ
TOTAL NITROGEN	0.860	MG/L	0.05	0.20	SYSTEAS+351	04/22/2025 14:37	JS/SQ

**Submission Number:** 25040682  
**Sample Number:** 005  
**Sample Description:** LAKE E1-8

**Sample Date:** 04/10/2025  
**Sample Time:** 13:00  
**Sample Method:** Grab

Parameter	Result	Units	MDL	PQL	Procedure	Analysis Date/Time	Analyst
AMMONIA NITROGEN	0.039	MG/L	0.008	0.032	350.1	04/16/2025 18:12	LM
TOTAL KJELDAHL NITROGEN	1.75	MG/L	0.05	0.20	351.2	04/22/2025 14:38	JS
ORTHO PHOSPHORUS AS P	0.057	MG/L	0.002	0.008	365.3	04/11/2025 17:47	LM
TOTAL PHOSPHORUS AS P	0.173	MG/L	0.008	0.032	365.3	04/16/2025 16:10	LM
CHLOROPHYLL A	89.8	MG/M3	0.25	1.00	445.0	04/14/2025 11:25	KG
TOTAL SUSPENDED SOLIDS	44.0	MG/L	0.570	2.280	SM2540D	04/14/2025 10:01	IR
BIOCHEMICAL OXYGEN DEMAND	5.13	MG/L	1	4	SM5210B	04/11/2025 19:20	LD/LD

# BENCHMARK



EnviroAnalytical, Inc.

NITRATE+NITRITE AS N	0.014 I	MG/L	0.008	0.024	SYSTEAS EASY	04/14/2025 15:00	SQ
TOTAL NITROGEN	1.76	MG/L	0.05	0.20	SYSTEAS+351	04/22/2025 14:38	JS/SQ

Submission Number: 25040682  
 Sample Number: 006  
 Sample Description: LAKE E1-10

Sample Date: 04/10/2025  
 Sample Time: 13:20  
 Sample Method: Grab

Parameter	Result	Units	MDL	PQL	Procedure	Analysis Date/Time	Analyst
AMMONIA NITROGEN	0.088	MG/L	0.008	0.032	350.1	04/16/2025 18:14	LM
TOTAL KJELDAHL NITROGEN	0.702	MG/L	0.05	0.20	351.2	04/22/2025 14:40	JS
ORTHO PHOSPHORUS AS P	0.014	MG/L	0.002	0.008	365.3	04/11/2025 17:49	LM
TOTAL PHOSPHORUS AS P	0.045	MG/L	0.008	0.032	365.3	04/16/2025 16:11	LM
CHLOROPHYLL A	24.0	MG/M3	0.25	1.00	445.0	04/14/2025 11:25	KG
TOTAL SUSPENDED SOLIDS	20.0	MG/L	0.570	2.280	SM2540D	04/14/2025 10:01	IR
BIOCHEMICAL OXYGEN DEMAND	1.94 I	MG/L	1	4	SM5210B	04/11/2025 19:20	LD/LD
NITRATE+NITRITE AS N	0.013 I	MG/L	0.008	0.024	SYSTEAS EASY	04/14/2025 15:00	SQ
TOTAL NITROGEN	0.715	MG/L	0.05	0.20	SYSTEAS+351	04/22/2025 14:40	JS/SQ

*Leah Lepore*

04/25/2025

Dr. Dale D. Dixon Laboratory Director

Date

Haley Richardson QC Manager / Leah Lepore

QC Officer

## DATA QUALIFIERS THAT MAY APPLY:

A = Value reported is an average of two or more determinations.  
 B = Results based upon colony counts outside the ideal range.  
 H = Value based on field kit determination. Results may not be accurate.  
 I = Reported value is between the laboratory MDL and the PQL.  
 J1 = Estimated value. Surrogate recovery limits exceeded.  
 J2 = Estimated value. No quality control criteria exists for component.  
 J3 = Estimated value. Quality control criteria for precision or accuracy not met.  
 J4 = Estimated value. Sample matrix interference suspected.  
 J5 = Estimated value. Data questionable due to improper lab or field protocols.  
 K = Off-scale low. Value is known to be < the value reported.  
 L = Off-scale high. Value is known to be > the value reported.  
 N = Presumptive evidence of presence of material.  
 O = Sampled, but analysis lost or not performed.  
 Q = Sample held beyond accepted hold time.

T = Value reported is < MDL. Reported for informational purposes only and shall not be used in statistical analysis.

U = Analyte analyzed but not detected at the value indicated.

V = Analyte detected in sample and method blank. Results for this analyte in associated samples may be biased high. Standard, Duplicate and Spike values are within control limits. Reported data are usable.

Y = Analysis performed on an improperly preserved sample. Data may be inaccurate.

Z = Too many colonies were present (TNTC). The numeric value represents the filtration volume.

I = Data deviate from historically established concentration ranges.

? = Data rejected and should not be used. Some or all of QC data were outside criteria, and the presence or absence of the analyte cannot be determined from the data.

\* = Not reported due to interference.

Oil & Grease - If client does not send sufficient sample quantity for spike evaluation surface water samples are supplied by the laboratory.

## NOTES:

MBAS calculated as LAS; molecular weight = 340.

PQL = 4xMDL.

ND = Not detected at or above the adjusted reporting limit.

G1 = Accuracy standard does not meet method control limits, but does meet lab control limits that are in agreement with USEPA generated data. USEPA letter available upon request.

G2 = Accuracy standard exceeds acceptable control limits. Duplicate and spike values are within control limits. Reported data are usable.

## COMMENTS:

Chlorophyll a was filtered at EB5086 04/11/2025 0832

For questions or comments regarding these results, please contact us at (941) 723-9986.

Results relate only to the samples.

**Benchmark EA South**  
1001 Corporate Avenue, Suite 102  
North Port, FL 34289  
(941) 625-3137 / (800) 736-9986  
(941) 423-7336 fax  
Sample Temperature checked upon receipt at  
BEAS with Temperature Gun ID #7

**Benchmark EA, Inc.**  
1711 12<sup>th</sup> St. East  
Palmetto, FL 34221  
(941) 723-9986 / (800) 736-9986  
(941) 723-6061-fax  
Sample Temperature checked upon receipt at  
BEA with Temperature Gun ID #258

**Client: GHD Services, Inc. (HSA ENG)**  
2675 Winkler Ave. Suite 180  
El Meyers FL 33901  
Erik Isern (239) 215-3914  
Email: EDD Reports to: Connor Haydon (connor.haydon@ghd.com)  
2020 PO# 3403123

Kit Shipped to client via UPS Standard in 1 large cooler  
Joe Mizer @ gh0.com  
Jessica Walsh @ gh0.com

Chain of Custody Form: Esplanade By The Islands WQ  
Project Number: 840, QC Report

Laboratory Submission #: 25040682

Station ID	Sample Type <sup>1</sup>	Sample Matrix <sup>2</sup>	Parameters, Preservative <sup>3</sup> , Container Type <sup>1</sup> / Total # of Containers = 24					Laboratory Submission #
			NO <sub>3</sub> -NO <sub>2</sub> (SYSTEATKN (351.2) NH <sub>3</sub> (350.1) TP (365.3) T-N (Calc.)	BOD <sub>5</sub> (SM5210B) TSS (SM2540D)	Ortho-Phos (Lab Filtered) (365.3)	Chlorophyll a (445.0)		
			1.1mL 1:4 H <sub>2</sub> SO <sub>4</sub> pH<2 ✓ Lot # 25-04	Plain	Plain	Plain		
			1 x ½ Pint Plastic	1 x 2 Quart Plastic	1 x ½ Pint Plastic	1 x 500mL Opaque Plastic		
Lake E1-19 WQ Location #1	Grab	SW	Date/Time: 4/10/25 1010	•	•	•	1	
Lake E1-26 WQ Location #2	Grab	SW	Date/Time: 1035	•	•	•	2	
Lake E1-25 WQ Location #3	Grab	SW	Date/Time: 1115	•	•	•	3	
Lake E1-15 WQ Location #4	Grab	SW	Date/Time: 1150	•	•	•	4	
Lake E1-8 WQ Location #5	Grab	SW	Date/Time: 1300	•	•	•	5	
Lake E1-10 WQ Location #6	Grab	SW	Date/Time: 1320	•	•	•	6	

**Notes:**  
1. "Sample Type" is used to indicate whether the sample was a grab (G) or whether it was a composite (C).  
2. "Sample Matrix" is used to indicate whether the sample is being discharged to drinking water (DW), groundwater (GW), surface water (SW), saline surface water (SSW), soil, sediment (SDMNT), or sludge (SLDG).  
3. "Container Type" is used to indicate whether the container is plastic (P) or glass (G).  
4. Sample must be refrigerated or stored in wet ice after collection. The temperature during storage should be less than or equal to 6°C (42.8°F).  
5. Under "Preservative," list any preservatives that were added to the sample container. Lot Number of preservative used is specific to the bottles included in the kit. NaThio, H<sub>2</sub>SO<sub>4</sub>, and HNO<sub>3</sub> do not have expiration dates per the manufacturer. Micro bottles are pre-preserved at manufacturing stage. 40mL vials are pre-preserved at manufacturing stage.  
**Instructions:**  
1. Each bottle has a label identifying sample ID, preservative, sample type, client ID, and parameters for analysis.  
2. The following information should be added to each bottle label after collection with appropriate sample vial to collection.  
3. All bottles not containing preservative may be rinsed with appropriate sample vial to collection.  
4. The client is responsible for documentation of the sampling event. Please note special sampling events on the sample custody form.  
5. Sample kit has been created by BEA using new, certified bottles.

Laboratory Sample Acceptability:  
pH < 2 : ✓ BEA Temperature: 0.8°C  
BEAS Temperature: 4.3°C

1	Collector & Affiliation: (Print & Sign) Jessica Walsh Brook Waternick BEAS	Date: 4/10/25	Time: 1530	Received By & Affiliation: (Print & Sign) Brook Waternick BEAS	Date: 4/10/25	Time: 1530
2	Relinquished By & Affiliation: (Print & Sign) Brook Waternick BEAS	Date: 4/11/25	Time: 11:50	Received By & Affiliation: (Print & Sign) LW & N Beas	Date: 4/11/25	Time: 11:50
3	Relinquished By & Affiliation: (Print & Sign) LW & N Beas	Date: 4/11/25	Time: 1516	Received By & Affiliation: (Print & Sign) Kerol McGowan BEA	Date: 4/11/25	Time: 1516
4	Relinquished By & Affiliation: (Print & Sign)	Date:	Time:	Received By & Affiliation: (Print & Sign)	Date:	Time:
5	Relinquished By & Affiliation: (Print & Sign)	Date:	Time:	Received By & Affiliation: (Print & Sign)	Date:	Time:

Palmetto





EnviroAnalytical, Inc.

NELAP Certification #E84167

Submission Number: 25040682

Project Name: ESPLANADE BY THE ISLANDS WQ

## QC REPORT

SUBMISSION NUMBER	SAMPLE NUMBER	METHOD	ANALYTE	ANALYSIS DATE/TIME	QC FLAG	QC VALUE	SAMPLE RESULT	LR RESULT	LR %RSD	SPK RESULT	STD-SPK %REC
25040774 - 01B	807692	350.1	AMMONIA NITROGEN	04/16/2025 17:44	LR		1.630	1.640	0.02		
		350.1	AMMONIA NITROGEN	04/16/2025 19:42	MB	0.00	0.000				
25040781 - 015	807668	350.1	AMMONIA NITROGEN	04/16/2025 19:32	SPK	1.00	0.000			1.070	107.0
		350.1	AMMONIA NITROGEN	04/16/2025 18:23	STD	1.00	0.995				99.5
25040427 - 001	807047	351.2	TOTAL KJELDAHL NITROGEN	04/22/2025 12:56	LR		42.600	41.700	1.55		
		351.2	TOTAL KJELDAHL NITROGEN	04/22/2025 15:22	MB	0.00	0.000				
25040634 - 002	807410	351.2	TOTAL KJELDAHL NITROGEN	04/22/2025 13:27	SPK	2.00	0.570			2.710	107.0
		351.2	TOTAL KJELDAHL NITROGEN	04/22/2025 17:00	STD	2.00	1.830				91.4
25040687 - 005	807538	365.3	ORTHO PHOSPHORUS AS P	04/11/2025 17:59	LR		0.169	0.172	2.26		
		365.3	ORTHO PHOSPHORUS AS P	04/11/2025 11:17	MB	0.00	0.000				
25040687 - 006	807539	365.3	ORTHO PHOSPHORUS AS P	04/11/2025 18:01	SPK	0.20	0.105			0.356	86.0
		365.3	ORTHO PHOSPHORUS AS P	04/11/2025 17:18	STD	0.20	0.194				97.2
25040657 - 002		365.3	TOTAL PHOSPHORUS AS P	04/16/2025 16:10	LR		0.253	0.253	0.00		
		365.3	TOTAL PHOSPHORUS AS P	04/16/2025 15:59	MB	0.00	0.000				
25040657 - 002	807467	365.3	TOTAL PHOSPHORUS AS P	04/16/2025 16:04	SPK	0.20	0.335			0.513	110.0
		365.3	TOTAL PHOSPHORUS AS P	04/16/2025 16:14	STD	0.20	0.180				89.8
25040682 - 001		445.0	CHLOROPHYLL A	04/14/2025 11:25	LR		32.152	31.946	0.46		
		445.0	CHLOROPHYLL A	04/14/2025 11:25	MB	0.00	0.000				
		445.0	CHLOROPHYLL A	04/14/2025 11:25	STD	42.93	41.069				95.7
25040437 - 001	807073	SM2540D	TOTAL SUSPENDED SOLIDS	04/14/2025 13:21	LR		18.000	19.000	3.82		
		SM2540D	TOTAL SUSPENDED SOLIDS	04/14/2025 13:21	MB	0.00	0.000				
		SM2540D	TOTAL SUSPENDED SOLIDS	04/14/2025 13:21	STD	824.00	836.000				101.5
25040665 - 001	807481	SM5210B	BIOCHEMICAL OXYGEN DEMAND	04/11/2025 17:20	LR		142.000	152.000	4.81		
		SM5210B	BIOCHEMICAL OXYGEN DEMAND	04/11/2025 17:20	MB	0.00	0.000				
		SM5210B	BIOCHEMICAL OXYGEN DEMAND	04/11/2025 17:20	STD	198.00	164.600				93.2

QC FLAGS: MB or BLK = METHOD BLANK LR = LAB REPLICATE MSD = MATRIX SPIKE DUPLICATE STD or LCS = STANDARD SPK or MS = MATRIX SPIKE

SUBMISSION NUMBER	SAMPLE NUMBER	METHOD	ANALYTE	ANALYSIS DATE/TIME	QC FLAG	QC VALUE	SAMPLE RESULT	LR RESULT	LR %RSD	SPK RESULT	STD-SPK %REC
25040657 - 001	807466	SYSTEAS EASY	NITRATE+NITRITE AS N	04/14/2025 14:44	LR		2.420	2.470	1.45		
		SYSTEAS EASY	NITRATE+NITRITE AS N	04/14/2025 15:02	MB	0.00	0.000				
25040657 - 002	807467	SYSTEAS EASY	NITRATE+NITRITE AS N	04/14/2025 14:56	SPK	2.00	2.350			2.480	103.0
		SYSTEAS EASY	NITRATE+NITRITE AS N	04/14/2025 14:42	STD	0.25	0.250				100.0

Comments:

# **Attachment 4**

## **Surface Water Field Sheets**

**SURFACE WATER FIELD SHEET**  
Station Information

*Esplanade by the Islands*

STATION ID: Lake E1-19  
LOCATION: off of west bank  
DATE/TIME: 4/10/25 1010  
ALL TIMES ARE: ETZ or CTZ  
(circle one)

WATERBODY TYPE: (Circle One) Small Lake (>4 and <10HA) Large Lake (>10HA)  
(collect samples in middle of open water) (collect samples at selected location point)  
Small Stream Large River  
(collect samples in representative area) (collect samples in representative area)

**Water Characteristics**

TOTAL WATER DEPTH: 4 (feet) Sample Depth: 2 (feet)  
(Average of 2 measurements)  
STREAM FLOW: (Circle One if applicable) No Flow Flow within Banks Flood Conditions  
WATER LEVEL: (Circle One) Low Normal High  
WATER SAMPLE COLLECTION DEVICE (Circle One) Van Dorn Direct Grab with Sample Bottle Dipper Other

Field Measurements		Meter ID#			Field Measurements Read By: (initials)		
Time (24 hr.)	Surface Depth Collected (feet)	pH* (SU)	D.O.(mg./L)	D.O. (%)	Temp (°C)	Conductivity (µmhos/cm)	Turbidity (NTU)
<u>1010</u>	<u>2</u>	<u>8.09</u>	<u>5.86</u>	<u>71.0</u>	<u>25.02</u>	<u>583</u>	<u>11.9</u>
Time (24 hr.)	Bottom Depth Collected (feet)	pH (SU)	D.O.(mg./L)	D.O. (%)	Temp (°C)	Conductivity (µmhos/cm)	Turbidity (NTU)

\*pH of preserved sample: number of drops of sulfuric acid added in field to achieve pH of less than 2:

Samples immediately placed on ice?

Yes No

WEATHER CONDITIONS: (circle) raining, clear, partly cloudy, windy

PERSONNEL ON SITE: JW

REMARKS:

Vegetation around perimeter of lake,  
no wear noted

**SURFACE WATER FIELD SHEET**  
Station Information

STATION ID: Lake E1-26

LOCATION: OFF OF SE bank

DATE/TIME: 4/10/25 1035

ALL TIMES ARE: ETZ or CTZ  
(circle one)

WATERBODY TYPE: (Circle One)      Small Lake (>4 and <10HA)  
(collect samples in middle of open water)      Large Lake (>10HA)  
(collect samples at selected location point)

Small Stream      Large River  
(collect samples in representative area)      (collect samples in representative area)

**Water Characteristics**

TOTAL WATER DEPTH: 5 (feet)      Sample Depth: 2.5 (feet)  
(Average of 2 measurements)

STREAM FLOW: (Circle One if applicable)      No Flow      Flow within Banks      Flood Conditions

WATER LEVEL: (Circle One)      Low      Normal      High

WATER SAMPLE COLLECTION DEVICE (Circle One)      Van Dorn      Direct Grab with Sample Bottle      Dipper      Other \_\_\_\_\_

Field Measurements		Meter ID#			Field Measurements Read By: (initials) <u>mw</u>		
Time (24 hr.)	Surface Depth Collected (feet)	pH* (SU)	D.O.(mg./L)	D.O. (%)	Temp (°C)	Conductivity (µmhos/cm)	Turbidity (NTU)
<u>1035</u>	<u>2.5</u>	<u>8.20</u>	<u>4.64</u>	<u>58.0</u>	<u>26.59</u>	<u>491</u>	<u>24.7</u>
Time (24 hr.)	Bottom Depth Collected (feet)	pH (SU)	D.O.(mg./L)	D.O. (%)	Temp (°C)	Conductivity (µmhos/cm)	Turbidity (NTU)

\*pH of preserved sample: number of drops of sulfuric acid added in field to achieve pH of less than 2:  
Samples immediately placed on ice? Yes No

WEATHER CONDITIONS: (circle) raining, clear, partly cloudy, windy

PERSONNEL ON SITE: mw

REMARKS:

Taken from SE bank, behind  
Jennis courts



**SURFACE WATER FIELD SHEET**  
Station Information

STATION ID:

Lake  
E1-25

LOCATION:

off of east bank

DATE/TIME:

4/10/25 1115

ALL TIMES ARE:

ETZ or CTZ  
(circle one)

WATERBODY TYPE:  
(Circle One)

Small Lake (>4 and <10HA)  
(collect samples in middle of open water)

Large Lake (>10HA)  
(collect samples at selected location point)

Small Stream  
(collect samples in representative area)

Large River  
(collect samples in representative area)

**Water Characteristics**

TOTAL WATER DEPTH:  
(Average of 2 measurements)

5 (feet)

Sample Depth:

2.5  
(feet)

STREAM FLOW:

(Circle One if applicable)

No Flow

Flow within Banks

Flood Conditions

WATER LEVEL:

(Circle One)

Low

Normal

High

WATER SAMPLE COLLECTION DEVICE  
(Circle One)

Van Dorn

Direct Grab with  
Sample Bottle

Dipper

Other

**Field Measurements**

**Meter ID#**

**Field Measurements**  
Read By: (initials)

JW

Time (24 hr.)	Surface Depth Collected (feet)	pH* (SU)	D.O.(mg./L)	D.O. (%)	Temp (°C)	Conductivity (µmhos/cm)	Turbidity (NTU)
1115	2.5	8.38	6.60	86.6	25.40	491	26.3
Time (24 hr.)	Bottom Depth Collected (feet)	pH (SU)	D.O.(mg./L)	D.O. (%)	Temp (°C)	Conductivity (µmhos/cm)	Turbidity (NTU)

\*pH of preserved sample: number of drops of sulfuric acid added in field to achieve pH of less than 2:

Samples immediately placed on ice?

Yes No

WEATHER CONDITIONS: (circle) raining, clear, partly cloudy, windy

PERSONNEL ON SITE:

REMARKS:

note: E1-28 inaccessible due to active construction, Lake E1-25 sampled instead

**SURFACE WATER FIELD SHEET**  
Station Information

STATION ID:	Lake E1-15
LOCATION:	off of South bank
DATE/TIME:	4/10/25 1150
ALL TIMES ARE:	<u>ETZ</u> or CTZ (circle one)

WATERBODY TYPE: (Circle One)	<u>Small Lake (&gt;4 and &lt;10HA)</u> (collect samples in middle of open water)	Large Lake (>10HA) (collect samples at selected location point)
	Small Stream (collect samples in representative area)	Large River (collect samples in representative area)

**Water Characteristics**

TOTAL WATER DEPTH: (Average of 2 measurements)	<u>3</u> (feet)	Sample Depth:	<u>1.5</u> (feet)
STREAM FLOW: (Circle One if applicable)	No Flow	<u>Flow within Banks</u>	Flood Conditions
WATER LEVEL: (Circle One)	Low	<u>Normal</u>	High
WATER SAMPLE COLLECTION DEVICE (Circle One)	Van Dorn	Direct Grab with Sample Bottle	<u>Dipper</u> Other _____

Field Measurements		Meter ID#			Field Measurements Read By: (initials)		
Time (24 hr.)	Surface Depth Collected (feet)	pH* (SU)	D.O.(mg./L)	D.O. (%)	Temp (°C)	Conductivity (µmhos/cm)	Turbidity (NTU)
<u>1150</u>	<u>1.5</u>	<u>8.54</u>	<u>6.39</u>	<u>80.3</u>	<u>26.83</u>	<u>1904</u>	<u>32.6</u>
Time (24 hr.)	Bottom Depth Collected (feet)	pH (SU)	D.O.(mg./L)	D.O. (%)	Temp (°C)	Conductivity (µmhos/cm)	Turbidity (NTU)

\*pH of preserved sample: number of drops of sulfuric acid added in field to achieve pH of less than 2:  
Samples immediately placed on ice? Yes No

WEATHER CONDITIONS: (circle) raining, clear, partly cloudy, windy

PERSONNEL ON SITE: JW

REMARKS: \_\_\_\_\_



**SURFACE WATER FIELD SHEET**  
Station Information

STATION ID:

Lake E1-8

LOCATION:

off of NE bank

DATE/TIME:

4/10/25 1300

ALL TIMES ARE:

ETZ or CTZ  
(circle one)

WATERBODY TYPE:  
(Circle One)

Small Lake (>4 and <10HA)  
(collect samples in middle of open water)

Large Lake (>10HA)  
(collect samples at selected location point)

Small Stream  
(collect samples in representative area)

Large River  
(collect samples in representative area)

**Water Characteristics**

TOTAL WATER DEPTH:  
(Average of 2 measurements)

3

(feet)

Sample Depth:

1.5

(feet)

STREAM FLOW:

(Circle One if applicable)

No Flow

Flow within Banks

Flood Conditions

WATER LEVEL:

(Circle One)

Low

Normal

High

WATER SAMPLE COLLECTION DEVICE  
(Circle One)

Van Dorn

Direct Grab with  
Sample Bottle

Dipper

Other

**Field Measurements**

Meter ID#

**Field Measurements**

Read By: (initials)

JW

Time (24 hr.)	Surface Depth Collected (feet)	pH* (SU)	D.O.(mg./L)	D.O. (%)	Temp (°C)	Conductivity (µmhos/cm)	Turbidity (NTU)
<u>1300</u>	<u>1.5</u>	<u>8.16</u>	<u>6.35</u>	<u>88.1</u>	<u>29.00</u>	<u>1093</u>	<u>34.3</u>
Time (24 hr.)	Bottom Depth Collected (feet)	pH (SU)	D.O.(mg./L)	D.O. (%)	Temp (°C)	Conductivity (µmhos/cm)	Turbidity (NTU)

\*pH of preserved sample: number of drops of sulfuric acid added in field to achieve pH of less than 2:

Samples immediately placed on ice?

5  
Yes No

WEATHER CONDITIONS: (circle) raining, clear, partly cloudy, windy

PERSONNEL ON SITE:

JW

REMARKS:

location E1-9 inaccessible replaced  
with E1-8  
due to  
construction



**SURFACE WATER FIELD SHEET**  
Station Information

STATION ID: Lake E1-10

LOCATION: OFF OF SW bank

DATE/TIME: 4/14/25 1320

ALL TIMES ARE: ETZ or CTZ  
(circle one)

WATERBODY TYPE: (Circle One) Small Lake (>4 and <10HA) (collect samples in middle of open water)

Large Lake (>10HA) (collect samples at selected location point)

Small Stream (collect samples in representative area)

Large River (collect samples in representative area)

**Water Characteristics**

TOTAL WATER DEPTH: 4 (feet) Sample Depth: 2 (feet)  
(Average of 2 measurements)

STREAM FLOW: (Circle One if applicable) No Flow Flow within Banks Flood Conditions

WATER LEVEL: (Circle One) Low Normal High

WATER SAMPLE COLLECTION DEVICE (Circle One) Van Dorn Direct Grab with Sample Bottle Dipper Other

Field Measurements		Meter ID#			Field Measurements Read By: (initials) <u>zw</u>		
Time (24 hr.)	Surface Depth Collected (feet)	pH* (SU)	D.O.(mg./L)	D.O. (%)	Temp (°C)	Conductivity (µmhos/cm)	Turbidity (NTU)
<u>1320</u>	<u>2</u>	<u>8.38</u>	<u>6.54</u>	<u>82-9</u>	<u>22.18</u>	<u>998</u>	<u>21.8</u>
Time (24 hr.)	Bottom Depth Collected (feet)	pH (SU)	D.O.(mg./L)	D.O. (%)	Temp (°C)	Conductivity (µmhos/cm)	Turbidity (NTU)

\*pH of preserved sample: number of drops of sulfuric acid added in field to achieve pH of less than 2:

Samples immediately placed on ice?

Yes No

WEATHER CONDITIONS: (circle) raining clear, partly cloudy, windy

PERSONNEL ON SITE: zw

REMARKS:

Lake E1-14 inaccessible due to construction, E1-10 sampled instead

# **Attachment 5**

## **Laboratory Data Compliance Memo**



# Data Compliance Report

May 15, 2025

<b>To</b>	Mr. Bruce Bernard Manager of Field Operations Calvin, Giordano & Associates, Inc. 1800 Eller Drive, Suite 600 Fort Lauderdale, FL 33316	<b>Contact No.</b>	716-205-1977
<b>Copy to</b>	Chrissi Harding; Jessica Walsh	<b>Email</b>	Sheri.Finn@ghd.com
<b>From</b>	Sheri Finn/cs/47	<b>Project No.</b>	11225022
<b>Project Name</b>	Currents CDD (Esplanade by the Islands)		
<b>Subject</b>	Analytical Results Compliance Report Surface Water Quality Monitoring Currents CDD (Esplanade by the Islands) Fort Myers, Florida April 2025		

*The services undertaken by GHD in connection with preparing this report were limited to those specifically detailed in the report and are subject to the scope limitations set out in the report.*

## 1. Compliance Review

Samples were collected in April 2025 in support of the Currents CDD (Esplanade by the Islands) Surface Water Quality Monitoring sampling. The analytical results are summarized in Table 1. All samples were prepared and analyzed within the method required holding times. The method blank results were non-detect. All reported laboratory control sample (LCS) analyses demonstrated acceptable accuracy. Laboratory duplicate analyses were performed for some analytes. All results were acceptable, indicating good analytical precision. The matrix spike (MS) results were evaluated per the laboratory limits. The MS analyses performed were acceptable, demonstrating good analytical accuracy.

Based on this compliance review, the results in Table 1 are acceptable for use.

Regards,

**Sheri Finn**  
Analyst



Melissa R. Blazier  
Supervisor of Elections

April 16, 2025

Mr. James Ward  
Currents CDD  
2301 Northeast 37th St  
Ft Lauderdale FL 33308

Dear Mr. Ward

In compliance with 190.06 of the Florida Statutes, this letter is to inform you that the official records of the Collier County Supervisor of Election indicate 473 active registered voters residing in the Currents CDD as of April 15, 2025

Should you have any question regarding election services for this district please feel free to contact our office.

Sincerely,

David B Carpenter  
Qualifying Officer  
(239) 252-8501  
Dave.Carpenter@colliervotes.gov



# CURRENTS COMMUNITY DEVELOPMENT DISTRICT

June 10, 2025

## Memorandum

**To:** Board of Supervisors

**From:** District Manager

**RE:** HB7013 -Special Districts Performance Measures and Standards Reporting

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To enhance accountability and transparency, new regulations were established for all special districts, by the Florida Legislature, during their 2024 legislative session. Starting on October 1, 2024, or by the end of the first full fiscal year after its creation (whichever comes later), each special district must establish goals and objectives for each program and activity, as well as develop performance measures and standards to assess the achievement of these goals and objectives. Additionally, by December 1 each year (initial report due on December 1, 2025), each special district is required to publish an annual report on its website, detailing the goals and objectives achieved, the performance measures and standards used, and any goals or objectives that were not achieved.

District Management has identified the following key categories to focus on for Fiscal Year 2026 and develop statutorily compliant goals for each:

- Community Communication and Engagement
- Financial Transparency and Accountability

Additionally, special districts must provide an annual reporting form to share with the public that reflects whether the goals & objectives were met for the year. District Management has streamlined these requirements into a single document that meets both the statutory requirements for goal/objective setting and annual reporting.

The proposed goals/objectives and the annual reporting form are attached as exhibit A to this memo. District Management recommends that the Board of Supervisors adopt these goals and objectives to maintain compliance with HB7013 and further enhance their commitment to the accountability and transparency of the District.

## **Exhibit A:** Goals, Objectives and Annual Reporting Form

**CURRENTS COMMUNITY DEVELOPMENT DISTRICT**  
**Performance Measures/Standards & Annual Reporting Form**  
**October 1, 2025 – September 30, 2026**

**1. COMMUNITY COMMUNICATION AND ENGAGEMENT**

**Goal 1.1      Public Meetings Compliance**

**Objective:** Hold at least two (2) regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.

**Measurement:** Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.

**Standard:** A minimum of two (2) regular board meetings was held during the fiscal year.

**Achieved:** Yes ☐ No ☐

**Goal 1.2      Notice of Meetings Compliance**

**Objective:** Provide public notice of each meeting at least seven days in advance, as specified in Section 190.007(1), using at least two communication methods.

**Measurement:** Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.

**Standard:** 100% of meetings were advertised with 7 days' notice per statute on at least two mediums (i.e., newspaper, CDD website, electronic communications).

**Achieved:** Yes ☐ No ☐

**Goal 1.3      Access to Records Compliance**

**Objective:** Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.

**Measurement:** Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.

**Standard:** 100% of monthly website checks were completed by District Management.

**Achieved:** Yes ☐ No ☐

**2.      FINANCIAL TRANSPARENCY AND ACCOUNTABILITY**

**Goal 2.1      Annual Budget Preparation**

**Objective:** Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.

**Measurement:** Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.

**Standard:** 100% of budget approval and adoption were completed by the statutory deadlines and posted to the CDD website.

**Achieved:** Yes ☐ No ☐

**Goal 2.2      Financial Reports**

**Objective:** Publish to the CDD website the most recent versions of the following documents: annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.



**Measurement:** Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the CDD website.

**Standard:** CDD website contains 100% of the following information: most recent annual audit, most recently adopted/amended fiscal year budget, and most recent agenda package with updated financials.

**Achieved:** Yes ☐ No ☐

### Goal 2.3 Annual Financial Audit

**Objective:** Conduct an annual independent financial audit per statutory requirements and publish the results to the CDD website for public inspection and transmit said results to the State of Florida.

**Measurement:** Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the CDD website and transmitted to the State of Florida.

**Standard:** Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.

**Achieved:** Yes ☐ No ☐

\_\_\_\_\_  
James P. Ward, District Manager

\_\_\_\_\_  
Date

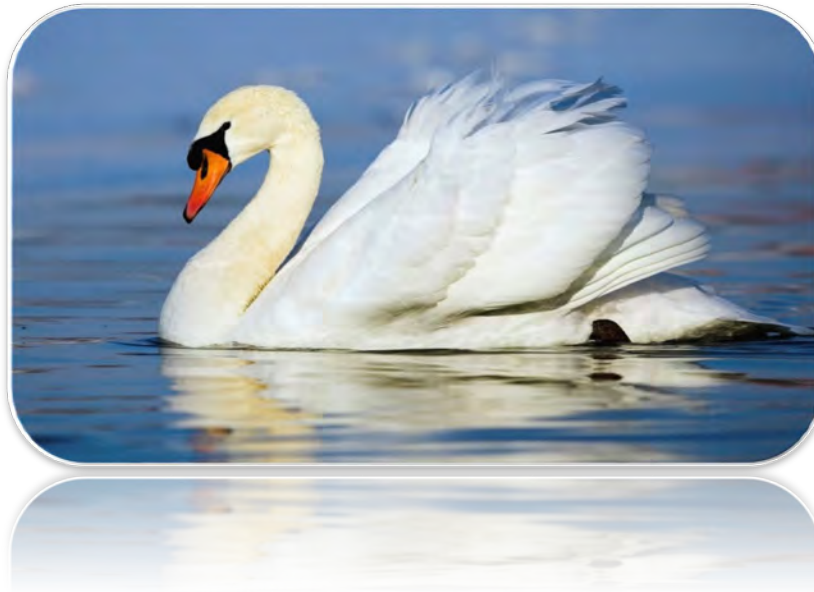
\_\_\_\_\_  
Name: \_\_\_\_\_

Chairperson / Vice-Chairperson

\_\_\_\_\_  
Date

# **CURRENTS COMMUNITY DEVELOPMENT DISTRICT**

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## **FINANCIAL STATEMENTS – MAY 2025**

**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 May 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		
Assets										
Cash and Investments										
General Fund - Invested Cash	\$ 252,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 252,000
Debt Service Fund										
Interest Account	-	-	-	-	-	-	-	-	-	-
Sinking Account	-	-	-	-	-	-	-	-	-	-
Reserve Account	-	327,600	396,100	653,500	-	-	-	-	-	1,377,200
Revenue Account	-	329,113	11,022	581,388	-	-	-	-	-	921,523
Prepayment Account	-	-	328,505	-	-	-	-	-	-	328,505
Capitalized Interest Account	-	-	-	91	-	-	-	-	-	91
Construction Account	-	-	-	-	-	3,256,491	-	-	-	3,256,491
Cost of Issuance Account	-	-	-	-	-	-	-	-	-	-
Due from Other Funds										
General Fund	-	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-
Accounts Receivable	-	-	-	-	-	-	-	-	-	-
Assessments Receivable	-	-	-	-	-	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	-	-	-	1,392,340	-	-	1,392,340
Amount to be Provided by Debt Service Funds	-	-	-	-	-	-	35,932,660	-	-	35,932,660
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	-	27,944,808	-	27,944,808
Total Assets	\$ 252,000	\$ 656,713	\$ 735,627	\$ 1,234,979	\$ -	\$ 3,256,491	\$ 37,325,000	\$ 27,944,808	-	\$ 71,405,618

**Currents Community Development District**  
**Balance Sheet**  
**for the Period Ending May 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	-	-	-	-	-	-	-	-	-
Due to Other Funds									
General Fund	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-
<b>Bonds Payable</b>									
Current Portion (Due within 12 months)									
Series 2020A	-	-	-	-	-	-	240,000	-	240,000
Series 2020B	-	-	-	-	-	-	-	-	-
Series 2024	-	-	-	-	-	-	270,000	-	270,000
Long Term									
Series 2020A	-	-	-	-	-	-	10,325,000	-	10,325,000
Series 2020B	-	-	-	-	-	-	8,220,000	-	8,220,000
Series 2024	-	-	-	-	-	-	\$18,270,000	-	18,270,000
Unamortized Prem/Disc on Bds Pybl	-	-	-	-	(126,186)	(101,125)	-	-	(227,310)
<b>Total Liabilities</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (126,186)</u>	<u>\$ (101,125)</u>	<u>\$ 37,325,000</u>	<u>\$ -</u>	<u>\$ 37,097,690</u>
<b>Fund Equity and Other Credits</b>									
Investment in General Fixed Assets	-	-	-	-	-	-	-	27,944,808	27,944,808
<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	-	35,232	(345,665)	252,401	-	111,400	-	-	53,368
<b>Unassigned</b>									
Beginning: October 1, 2024 (Unaudited)	26,370	-	-	-	-	-	-	-	26,370
Results from Current Operations	225,630	-	-	-	-	-	-	-	225,630
<b>Total Fund Equity and Other Credits</b>	<u>\$ 252,000</u>	<u>\$ 656,713</u>	<u>\$ 735,627</u>	<u>\$ 1,234,979</u>	<u>\$ 126,186</u>	<u>\$ 3,358,015</u>	<u>\$ -</u>	<u>\$ 27,944,808</u>	<u>\$ 34,308,328</u>
<b>Total Liabilities, Fund Equity and Other Credits</b>	<u>\$ 252,000</u>	<u>\$ 656,713</u>	<u>\$ 735,627</u>	<u>\$ 1,234,979</u>	<u>\$ -</u>	<u>\$ 3,256,891</u>	<u>\$ 37,325,000</u>	<u>\$ 27,944,808</u>	<u>\$ 71,406,018</u>

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

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>											
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
<b>Interest</b>											
Interest - General Checking	-	-	-	-	-	-	-	-	-	-	0%
<b>Special Assessment Revenue</b>											
Special Assessments - On-Roll	2,275	15,916	120,604	102,048	4,720	167,161	3,459	1,451	417,634	437,328	95%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	0%
<b>Other Fees and Charges</b>											
Discounts/Collection Fees	-	-	-	-	-	-	-	-	-	(30,613)	0%
<b>Misc. Revenue</b>											
Land Exchange	-	-	-	-	-	-	-	-	-	-	0%
Boundary Collection	-	-	-	-	-	-	-	-	-	-	0%
<b>Developer Contribution</b>											
Developer Contribution	-	-	-	-	-	-	-	-	-	-	0%
<b>Intragovernmental Transfer In</b>											
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	-	0%
<b>Total Revenue and Other Sources:</b>	<b>\$ 2,275</b>	<b>\$ 15,916</b>	<b>\$ 120,604</b>	<b>\$ 102,048</b>	<b>\$ 4,720</b>	<b>\$ 167,161</b>	<b>\$ 3,459</b>	<b>\$ 1,451</b>	<b>417,634</b>	<b>\$ 437,328</b>	<b>95%</b>
<b>Expenditures and Other Uses</b>											
<b>Executive</b>											
Professional Management	3,667	3,667	3,667	3,667	3,667	3,667	3,667	3,667	29,333	44,000	67%
<b>Financial and Administrative</b>											
Audit Services	-	-	-	-	-	5,900	-	-	5,900	4,400	134%
Accounting Services	3,167	3,167	3,167	3,167	3,167	3,167	3,167	3,167	25,333	38,000	67%
Assessment Roll Services	2,833	2,833	2,833	2,833	2,833	2,833	2,833	2,833	22,667	34,000	67%
Arbitrage Rebate Services	-	-	-	-	-	-	-	-	-	1,500	0%
<b>Other Contractual Services</b>											
Legal Advertising	-	-	858	694	394	355	-	-	2,300	2,000	115%
Trustee Services	-	-	-	-	-	-	-	-	-	11,500	0%
Dissemination Agent Services	3,500	-	-	-	-	-	-	-	3,500	5,000	70%
Bond Amortization Schedules	-	500	-	-	500	-	500	-	1,500	-	0%
Property Appraiser Fees	-	-	200	-	-	-	16	-	216	1,500	14%
Bank Service Fees	-	-	-	-	-	-	-	-	-	350	0%

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

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget	% of Budget
<b>Communications &amp; Freight Services</b>											
Postage, Freight & Messenger	22	11	35	12	33	60	24	8	205	100	205%
<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>	-	-	-	-	373	-	-	-	373	100	373%
<b>Subscription &amp; Memberships</b>	-	175	-	-	-	-	-	-	175	175	100%
<b>Legal Services</b>											
Legal - General Counsel	-	-	4,364	949	-	3,508	770	925	10,516	10,000	105%
Legal - Series 2024 Bonds	-	-	-	-	-	-	673	-	673	-	0%
Land Exchange	-	-	-	-	-	-	-	-	-	-	0%
Boundary Contraction	-	-	-	-	-	-	-	-	-	-	0%
<b>Other General Government Services</b>											
Engineering Services	-	-	-	-	-	-	-	-	-	15,000	0%
Stormwater Needs Analysis	-	-	-	-	-	-	-	-	-	-	0%
Contingencies	-	-	-	-	-	-	-	-	-	-	0%
Other Current Charges	-	-	-	-	-	-	-	-	-	-	0%

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

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget	% of Budget
<b>Stormwater Management Services</b>											
Professional - Management	-	-	3,333	1,667	1,667	1,667	-	3,333	11,667	20,000	58%
Field Operations	-	-	-	-	-	-	-	-	-	-	0%
Mitigation Monitoring	-	-	-	-	-	-	-	-	-	-	0%
Utility Services											
Electric	-	-	-	-	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	0%
Lake System											
Aquatic Weed Control	-	-	18,015	6,005	6,005	6,005	6,005	6,000	48,035	68,400	70%
Lake Bank Maintenance	-	-	-	-	-	-	1,600	-	1,600	15,000	11%
Slope Survey Monitoring	-	-	-	-	-	-	-	-	-	-	0%
Water Quality Reporting/Testing	-	-	-	-	-	-	-	-	-	15,000	0%
Littoral Shelf - Invasive Plant Ctrl	-	-	-	-	-	-	-	-	-	10,000	0%
Control Structures/Catch Basin/Outfall	-	-	-	-	-	-	7,500	-	7,500	7,500	100%
Preserve Services											
Repairs & Maintenance	-	-	3,201	1,067	1,067	1,067	1,742	1,747	9,891	15,000	66%
Monitoring	-	-	-	-	-	-	-	-	-	15,000	0%
Capital Outlay											
Aeration Systems	-	-	-	-	-	-	-	-	-	-	0%
Littoral Shelf Plantings	-	-	-	-	-	-	4,000	-	4,000	-	0%
Erosion Restoration	-	-	-	-	-	-	-	-	-	-	0%
Contingencies	-	-	-	-	-	-	-	-	-	14,590	0%
Contingencies - OVERALL	-	-	-	-	-	-	-	-	-	-	0%
Landscaping											
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	0%
<b>Reserves</b>											
Extraordinary Capital/Operations	-	-	-	-	-	-	-	-	-	50,000	0%
Operational Reserve (Future Years)	-	-	-	-	-	-	-	-	-	-	0%
<b>Sub-Total:</b>	<b>19,508</b>	<b>10,352</b>	<b>39,673</b>	<b>20,360</b>	<b>19,705</b>	<b>28,228</b>	<b>32,497</b>	<b>21,681</b>	<b>192,004</b>	<b>406,715</b>	<b>47%</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>\$ 19,705</b>	<b>\$ 28,228</b>	<b>\$ 32,497</b>	<b>\$ 21,681</b>	<b>\$ 192,004</b>	<b>\$ 406,715</b>	<b>47%</b>
Net Increase/ (Decrease) in Fund Balance	(17,233)	5,564	80,932	81,688	(14,985)	138,933	(29,038)	(20,230)	225,630	-	
Fund Balance - Beginning	26,370	9,136	14,701	95,632	177,320	162,335	301,268	272,230	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>\$ 162,335</b>	<b>\$ 301,268</b>	<b>\$ 272,230</b>	<b>\$ 252,000</b>	<b>\$ 252,000</b>	<b>\$ 26,370</b>	

Prepared by:  
**JPWARD and Associates, LLC**



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

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>											
<b>Carryforward</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
<b>Interest Income</b>											
Interest Account	-	-	-	-	-	-	-	-	-	-	0%
Sinking Fund Account	-	-	-	-	-	-	-	-	-	-	0%
Reserve Account	1,355	1,317	1,223	1,219	1,182	1,067	1,182	1,143	9,688	12,500	78%
Prepayment Account	-	-	-	-	-	-	-	-	-	-	0%
Revenue Account	1,215	1,192	346	642	1,154	1,582	2,147	2,680	10,957	8,000	137%
Capitalized Interest Account	-	-	-	-	-	-	-	-	-	-	0%
<b>Special Assessments - Prepayments</b>											
Special Assessments - On Roll	3,664	25,640	194,287	164,394	7,604	269,288	5,572	2,337	672,787	701,123	96%
Special Assessments - Off Roll	-	-	-	-	-	-	-	-	-	-	0%
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	-	-	0%
<b>Other Fees and Charges</b>											
Fees/Discounts for Early Payment	-	-	-	-	-	-	-	-	-	(45,867)	0%
<b>Debt Proceeds</b>	-	-	-	-	-	-	-	-	-	-	0%
<b>Intragovernmental Transfer In</b>	-	-	-	-	-	-	-	-	-	-	0%
<b>Total Revenue and Other Sources:</b>	<b>\$ 6,234</b>	<b>\$ 28,149</b>	<b>\$ 195,857</b>	<b>\$ 166,255</b>	<b>\$ 9,939</b>	<b>\$ 271,937</b>	<b>\$ 8,901</b>	<b>\$ 6,160</b>	<b>\$ 693,432</b>	<b>\$ 675,756</b>	<b>103%</b>
<b>Expenditures and Other Uses</b>											
<b>Debt Service</b>											
<b>Principal Debt Service - Mandatory</b>											
Series 2020A	-	-	-	-	-	-	-	235,000	235,000	235,000	100%
<b>Principal Debt Service - Early Redemptions</b>											
Series 2020A	-	-	-	-	-	-	-	-	-	-	0%
<b>Interest Expense</b>											
Series 2020A	-	211,600	-	-	-	-	-	211,600	423,200	423,200	100%
<b>Property Appraiser &amp; Tax Collector Fees</b>	-	-	-	-	-	-	-	-	-	-	
<b>Operating Transfers Out (To Other Funds)</b>	-	-	-	-	-	-	-	-	-	-	0%
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ 211,600</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 446,600</b>	<b>\$ 658,200</b>	<b>\$ 658,200</b>	<b>100%</b>
Net Increase/ (Decrease) in Fund Balance	6,234	(183,451)	195,857	166,255	9,939	271,937	8,901	(440,440)	35,232	17,556	
Fund Balance - Beginning	621,480	627,714	444,263	640,120	806,375	816,314	1,088,252	1,097,152	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>\$ 816,314</b>	<b>\$ 1,088,252</b>	<b>\$ 1,097,152</b>	<b>\$ 656,713</b>	<b>\$ 656,713</b>	<b>\$ 639,036</b>	

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

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>											
<b>Carryforward</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
<b>Interest Income</b>											
Interest Account	-	-	-	-	-	-	-	-	-	-	0%
Sinking Fund Account	-	-	-	-	-	-	-	-	-	-	0%
Reserve Account	1,915	1,827	1,697	1,644	1,544	1,395	1,488	1,383	12,893	18,000	72%
Prepayment Account	1,973	3,423	1,454	2,323	3,451	2,977	3,782	4,119	23,502	7,000	336%
Revenue Account	37	158	14	21	26	12	36	215	518	1,400	37%
Capitalized Interest Account	-	-	-	-	-	-	-	-	-	-	0%
<b>Special Assessments - Prepayments</b>											
Special Assessments - On Roll	-	-	-	-	-	-	-	-	-	-	0%
Special Assessments - Off Roll	217,954	-	-	2,374	-	-	184,657	-	404,986	470,688	86%
Special Assessments - Prepayments	339,919	114,641	319,876	755,196	82,574	199,622	97,806	206,036	2,115,671	-	0%
<b>Debt Proceeds</b>	-	-	-	-	-	-	-	-	-	-	0%
<b>Intragovernmental Transfer In</b>	-	-	-	-	-	-	-	-	-	-	0%
<b>Total Revenue and Other Sources:</b>	<b>\$ 561,798</b>	<b>\$ 120,049</b>	<b>\$ 323,041</b>	<b>\$ 761,558</b>	<b>\$ 87,596</b>	<b>\$ 204,007</b>	<b>\$ 287,769</b>	<b>\$ 211,752</b>	<b>\$ 2,557,569</b>	<b>\$ 497,088</b>	<b>515%</b>
<b>Expenditures and Other Uses</b>											
<b>Debt Service</b>											
<b>Principal Debt Service - Mandatory</b>											
Series 2020B	-	-	-	-	-	-	-	-	-	-	0%
<b>Principal Debt Service - Early Redemptions</b>											
Series 2020B	-	615,000	-	-	755,000	-	-	1,100,000	2,470,000	-	0%
<b>Interest Expense</b>											
Series 2020B	-	227,163	-	-	8,022	-	-	198,050	433,234	470,688	92%
<b>Payment to Refunded Bonds Escrow Agent</b>	-	-	-	-	-	-	-	-	-	-	0%
<b>Operating Transfers Out (To Other Funds)</b>	-	-	-	-	-	-	-	-	-	-	0%
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ 842,163</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 763,022</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,298,050</b>	<b>\$ 2,903,234</b>	<b>\$ 470,688</b>	<b>617%</b>
Net Increase/ (Decrease) in Fund Balance	561,798	(722,113)	323,041	761,558	(675,426)	204,007	287,769	(1,086,298)	(345,665)	26,400	
Fund Balance - Beginning	1,081,292	1,643,091	920,977	1,244,018	2,005,576	1,330,150	1,534,156	1,821,925	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>\$ 1,330,150</b>	<b>\$ 1,534,156</b>	<b>\$ 1,821,925</b>	<b>\$ 735,627</b>	<b>\$ 735,627</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 May 31, 2025

Description	October	November	December	January	February	March	April	May	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	-	-	-	-	-	-	-	-	-	-	0%
Sinking Fund Account	-	-	-	-	-	-	-	-	-	-	0%
Reserve Account	2,703	2,627	2,441	2,431	2,357	2,129	2,357	2,281	19,326	-	0%
Prepayment Account	-	-	-	-	-	-	-	-	-	-	0%
Revenue Account	-	-	40	622	1,652	2,560	3,612	4,685	13,171	-	0%
Capitalized Interest Account	1,359	1,339	47	47	46	42	46	45	2,972	-	0%
<b>Special Assessments - Prepayments</b>											
Special Assessments - On Roll	7,309	51,142	387,521	327,896	15,166	537,116	11,114	4,662	1,341,925	1,398,499	96%
Special Assessments - Off Roll	-	-	-	-	-	-	-	-	-	-	0%
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	-	-	0%
<b>Other Fees and Charges</b>											
Fees/Discounts for Early Payment	-	-	-	-	-	-	-	-	-	(91,491)	0%
<b>Debt Proceeds</b>	-	-	-	-	-	-	-	-	-	-	0%
<b>Intragovernmental Transfer In</b>	-	-	-	-	-	-	-	-	-	-	0%
<b>Total Revenue and Other Sources:</b>	<b>\$ 11,372</b>	<b>\$ 55,108</b>	<b>\$ 390,050</b>	<b>\$ 330,997</b>	<b>\$ 19,221</b>	<b>\$ 541,846</b>	<b>\$ 17,130</b>	<b>\$ 11,672</b>	<b>\$ 1,377,395</b>	<b>\$ 1,628,804</b>	<b>85%</b>
<b>Expenditures and Other Uses</b>											
<b>Debt Service</b>											
<b>Principal Debt Service - Mandatory</b>											
Series 2020B	-	-	-	-	-	-	-	260,000	260,000	260,000	100%
<b>Principal Debt Service - Early Redemptions</b>											
Series 2020B	-	-	-	-	-	-	-	-	-	-	0%
<b>Interest Expense</b>											
Series 2020B	-	321,796	-	-	-	-	-	526,575	848,371	848,371	100%
<b>Payment to Refunded Bonds Escrow Agent</b>	-	-	-	-	-	-	-	-	-	-	0%
<b>Operating Transfers Out (To Other Funds)</b>	-	2,627	2,441	2,431	2,357	2,129	2,357	2,281	16,622	-	0%
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ 324,423</b>	<b>\$ 2,441</b>	<b>\$ 2,431</b>	<b>\$ 2,357</b>	<b>\$ 2,129</b>	<b>\$ 2,357</b>	<b>\$ 788,856</b>	<b>\$ 1,124,993</b>	<b>\$ 1,108,371</b>	<b>101%</b>
Net Increase/ (Decrease) in Fund Balance	11,372	(269,315)	387,609	328,566	16,864	539,717	14,773	(777,184)	252,401	520,433	
Fund Balance - Beginning	982,578	993,950	724,635	1,112,244	1,440,810	1,457,673	1,997,390	2,012,163	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>\$ 1,457,673</b>	<b>\$ 1,997,390</b>	<b>\$ 2,012,163</b>	<b>\$ 1,234,979</b>	<b>\$ 1,234,979</b>	<b>\$ 1,503,011</b>	

Currents Community Development District  
Capital Projects Fund - Series 2020A  
Statement of Revenues, Expenditures and Changes in Fund Balance  
Through May 31, 2025

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>											
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
<b>Interest Income</b>											
Construction Account	-	-	-	-	-	-	-	-	-	-	0%
Cost of Issuance	-	-	-	-	-	-	-	-	-	-	0%
<b>Debt Proceeds</b>	-	-	-	-	-	-	-	-	-	-	0%
<b>Developer Contributions</b>	-	-	-	-	-	-	-	-	-	-	0%
<b>Operating Transfers In (From Other Funds)</b>	-	-	-	-	-	-	-	-	-	-	0%
<b>Total Revenue and Other Sources:</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
<b>Expenditures and Other Uses</b>											
<b>Executive</b>											
Professional Management	-	-	-	-	-	-	-	-	-	-	0%
<b>Other Contractual Services</b>											
Trustee Services	-	-	-	-	-	-	-	-	-	-	0%
<b>Printing &amp; Binding</b>	-	-	-	-	-	-	-	-	-	-	0%
<b>Other General Gov't Services</b>											
Engineering Services	-	-	-	-	-	-	-	-	-	-	0%
<b>Legal Services</b>											
Legal - Series 2020A Bonds	-	-	-	-	-	-	-	-	-	-	0%
<b>Capital Outlay</b>											
Construction - Water-Sewer Combination	-	-	-	-	-	-	-	-	-	-	0%
Construction - Stormwater Management	-	-	-	-	-	-	-	-	-	-	0%
Construction - Landscaping	-	-	-	-	-	-	-	-	-	-	0%
Construction - Off-Site	-	-	-	-	-	-	-	-	-	-	0%
Construction - Perimeter Sound Buffer Wall	-	-	-	-	-	-	-	-	-	-	0%
<b>Cost of Issuance</b>											
Legal - Series 2020A Bonds	-	-	-	-	-	-	-	-	-	-	0%
<b>Underwriter's Discount</b>	-	-	-	-	-	-	-	-	-	-	0%
<b>Operating Transfers Out (To Other Funds)</b>	-	-	-	-	-	-	-	-	-	-	0%
<b>Total Expenditures and Other Uses:</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
 Net Increase/ (Decrease) in Fund Balance	-	-	-	-	-	-	-	-	-	-	-
Fund Balance - Beginning	126,186	126,186	126,186	126,186	126,186	126,186	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>\$ 126,186</u>	<u>\$ 126,186</u>	<u>\$ 126,186</u>	<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 May 31, 2025

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>											
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Interest Income											
Construction Account	12,991	12,687	11,838	11,846	11,547	10,473	11,641	11,641	94,662	-	0%
Cost of Issuance	11	10	9	9	-	-	-	-	39	-	0%
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	0%
Developer Contributions	-	-	-	-	-	-	-	-	-	-	0%
Operating Transfers In (From Other Funds)	-	2,627	2,441	2,431	2,357	2,129	2,357	2,357	16,698	-	0%
<b>Total Revenue and Other Sources:</b>	<b>\$ 13,002</b>	<b>\$ 15,324</b>	<b>\$ 14,288</b>	<b>\$ 14,286</b>	<b>\$ 13,903</b>	<b>\$ 12,602</b>	<b>\$ 13,998</b>	<b>\$ 13,998</b>	<b>\$ 111,400</b>	<b>\$ -</b>	<b>0%</b>
<b>Expenditures and Other Uses</b>											
Executive											
Professional Management	-	-	-	-	-	-	-	-	-	-	0%
Other Contractual Services											
Assessment Roll Services	-	-	-	-	-	-	-	-	-	-	0%
Trustee Services	-	-	-	-	-	-	-	-	-	-	0%
Dissemination Services	-	-	-	-	-	-	-	-	-	-	0%
Printing & Binding	-	-	-	-	-	-	-	-	-	-	0%
Legal Services											
Legal - Series 2024 Bonds	-	-	-	-	-	-	-	-	-	-	0%
Capital Outlay											
Construction - Water-Sewer Combination	-	-	-	-	-	-	-	-	-	-	0%
Construction - Stormwater Management	-	-	-	-	-	-	-	-	-	-	0%
Construction - Landscaping	-	-	-	-	-	-	-	-	-	-	0%
Construction - Roadway Improvements Off-Site	-	-	-	-	-	-	-	-	-	-	0%
Cost of Issuance											
Legal - Series 2024 Bonds	-	-	-	-	-	-	-	-	-	-	0%
Underwriter's Discount	-	-	-	-	-	-	-	-	-	-	0%
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-	-	0%
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
Net Increase/ (Decrease) in Fund Balance	13,002	15,324	14,288	14,286	13,903	12,602	13,998	13,998	111,400	-	
Fund Balance - Beginning	3,246,615	3,259,617	3,274,941	3,289,229	3,303,515	3,317,418	3,330,020	3,344,018	3,246,615	-	
<b>Fund Balance - Ending</b>	<b>\$ 3,259,617</b>	<b>\$ 3,274,941</b>	<b>\$ 3,289,229</b>	<b>\$ 3,303,515</b>	<b>\$ 3,317,418</b>	<b>\$ 3,330,020</b>	<b>\$ 3,344,018</b>	<b>\$ 3,358,015</b>	<b>\$ 3,358,015</b>	<b>\$ -</b>	