

**MINUTES OF MEETING
CURRENTS
COMMUNITY DEVELOPMENT DISTRICT**

The Regular Meeting of the Board of Supervisors of the Currents Community Development District was held on Thursday, January 8, 2026 at the Windsor Office Suites at Strand Professional Park, 5660 Strand Court, Naples, Florida 34110. It began at 10:00 a.m. and was presided over by Mr. Felipe Gonzalez, Chairperson, and James P. Ward as Secretary.

Present:

Felipe Gonzalez	Chairperson
Jarret English	Assistant Secretary
Tommy Dean	Assistant Secretary
Valeria Lagunas-Silva	Assistant Secretary

Absent:

Ryan Futch	Vice Chairperson
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Also present were:

James P. Ward	District Manager
Greg Urbancic	District Attorney

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 these minutes may be transcribed in verbatim.

FIRST ORDER OF BUSINESS

Call to Order

Mr. Ward called the meeting to order at approximately 10:10 a.m. He reported all Members of the Board were present, with the exception of Supervisor Futch, constituting a quorum.

SECOND ORDER OF BUSINESS

Consideration of Audited Financial Statements

Consideration and Acceptance of the Audited Financial Statements for the Fiscal Year ended September 30, 2025

Mr. Ward introduced Ben Steets with Grau and Associates who would discuss the audited financial statements for Fiscal Year 2025 ending September 30, 2025.

Mr. Ben Steets with Grau and Associates 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 indicated the Opinion Letter was on pages 1 and 2. He stated pages 3-6 were the Management's Discussion and Analysis providing a summary overview of the year's financial activity.

He reported pages 7-12 were basic financial statements including government wide financial statements, fund level financial statements, the fund level balance sheet, and the fund level income statement. He stated pages 13-22 were the notes to the financial statements. He reported notes 1 through 4 were standard for government entities in Florida; note 5 was interfund transfers; note 6 was capital assets (infrastructure improvements); note 7 discussed long term liabilities (bonds and developer advances). He indicated page 23 was the comparison of the general fund activity for the year to the budget; page 25 contained data elements required by the State of Florida; pages 26-27 contained the auditor’s report on internal controls; page 28 was the Florida Statute dealing with investments; and pages 29-30 contained the Management Letter. 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.

On MOTION made by Felipe Gonzalez, seconded by Tommy Dean, and with all in favor, the Audited Financial Statements for Fiscal Year ending September 30, 2025 were accepted.

THIRD ORDER OF BUSINESS

Consideration of Minutes

October 9, 2025 - Regular Meeting Minutes

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

On MOTION made by Felipe Gonzalez, seconded by Jarret English, and with all in favor, the October 9, 2025 Regular Meeting Minutes were approved.

FOURTH ORDER OF BUSINESS

Staff Reports

I. District Attorney

Mr. Greg Urbancic stated the ethics training requirement was still in place for 2026. He indicated the new legislative session would kick off shortly and he would keep the Board updated regarding any legislation which might affect the CDD.

Mr. Jarret English asked if Form 1 was required to be filed again in 2026.

Mr. Urbancic responded in the affirmative; Form 1 filing was an annual requirement.

Mr. Jarret English asked about the ethics training.

Mr. Urbancic explained the ethics training was the same training as last year and was recorded on the honor system; there was no documentation proving you completed the ethics training required.

II. District Engineer

No report.

III. District Asset Manager

No report.

IV. District Manager

- a) Important Meeting Dates for Fiscal Year 2026:
- Thursday, March 12, 2026 - Presentation of Proposed FY 2027 Budget**
- a) Financial Statement for period ending September 30, 2025 (unaudited)**
- b) Financial Statement for period ending October 31, 2025 (unaudited)**
- c) Financial Statement for period ending November 31, 2025 (unaudited)**

Mr. Ward indicated the budget process would begin in March. He stated if there was any additional infrastructure the developer anticipated conveying to the District before September 30, 2027, he needed to know in the next month to assist with budget creation.

Mr. Felipe Gonzalez stated the developer was proactive in working with Richard Freeman to capture all conveyances. He stated the lakes were dug; most of the infrastructure for the drainage system was in place. He indicated that he would meet with Ryan Futch to see what remained. He noted there was one more improvement which needed to be done, but outside of that he would confirm most of the infrastructure was in place.

Mr. Ward stated he would work to budget the maintenance of the system into the upcoming budget.

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

There were no members of the public present.

SEVENTH ORDER OF BUSINESS Adjournment

Mr. Ward adjourned the meeting at approximately 10:20 a.m.

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

Currents Community Development District

James P. Ward

[James P. Ward \(Mar 13, 2026 12:06:20 EDT\)](#)

James P. Ward, Secretary

Felipe Gonzalez

[Felipe Gonzalez \(Mar 19, 2026 12:10:10 EDT\)](#)

Felipe Gonzalez, Chairperson