

Currents

Community Development District

Financial Statements
January 31, 2026

JPWard and Associates, LLC
2301 N.E. 37th Street
Fort Lauderdale, Florida 33308
Phone: (954) 658-4900

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**Currents Community Development District
Balance Sheet
for the Period Ending January 31, 2026**

Governmental Funds									
	General Fund	Debt Service Funds			Capital Project Fund		Account Groups		Totals (Memorandum Only)
		Series 2020A	Series 2020B	Series 2024	Series 2024	General Long Term Debt	General Fixed Assets		
Assets									
Cash and Investments									
General Fund - Invested Cash	\$ 712,158	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 712,158
Debt Service Fund									
Interest Account	-	-	-	127	-	-	-	-	127
Reserve Account	-	327,600	295,588	652,440	-	-	-	-	1,275,628
Revenue Account	-	786,237	11,172	1,367,371	-	-	-	-	2,164,781
Prepayment Account	-	-	1,096,906	1,060	-	-	-	-	1,097,966
Construction Account	-	-	-	-	20,552	-	-	-	20,552
Accounts Receivable	-	-	-	-	-	-	-	-	-
Due from Other Funds									
General Fund	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	-	-	2,517,503	-	-	2,517,503
Amount to be Provided by Debt Service Funds	-	-	-	-	-	33,507,497	-	-	33,507,497
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	32,764,603	-	32,764,603
Total Assets	\$ 712,158	\$ 1,113,837	\$ 1,403,666	\$ 2,020,998	\$ 20,552	\$ 36,025,000	\$ 32,764,603	\$ -	\$ 74,060,814

**Currents Community Development District
Balance Sheet
for the Period Ending January 31, 2026**

Governmental Funds										
	General Fund		Debt Service Funds			Capital Project Fund		Account Groups		Totals (Memorandum Only)
		Series 2020A	Series 2020B	Series 2024	Series 2024	General Long Term Debt	General Fixed Assets			
Liabilities										
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds										
General Fund	-	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-
Notes Payable	-	-	-	-	3,082,451	-	-	-	-	3,082,451
Bonds Payable										
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	-	-	-	-	-	6,955,000	-	-	-	6,955,000
Series 2024	-	-	-	-	-	18,235,000	-	-	-	18,235,000
Unamortized Prem/Disc on Bds Pybl	-	-	-	-	(101,125)	-	-	-	-	(101,125)
Total Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,981,327	\$ 36,025,000	\$ -	\$ -	\$ 39,006,327
Fund Equity and Other Credits										
Investment in General Fixed Assets	-	-	-	-	-	-	-	32,764,603	-	32,764,603
Fund Balance										
Restricted										
Beginning: October 1, 2025 (Unaudited)	-	669,426	969,860	1,284,565	(2,969,380)	-	-	-	-	(45,529)
Results from Current Operations	-	444,411	433,806	736,434	8,606	-	-	-	-	1,623,256
Unassigned										
Beginning: October 1, 2025 (Unaudited)	84,192	-	-	-	-	-	-	-	-	84,192
Extraordinary Capital/Operations Reserve	66,667	-	-	-	-	-	-	-	-	66,667
1st Qtr Operations Reserve	14,688	-	-	-	-	-	-	-	-	14,688
Results from Current Operations	546,611	-	-	-	-	-	-	-	-	546,611
Total Fund Equity and Other Credits	\$ 712,158	\$ 1,113,837	\$ 1,403,666	\$ 2,020,998	\$ (2,960,774)	\$ -	\$ -	\$ 32,764,603	\$ -	\$ 35,054,487
Total Liabilities, Fund Equity and Other Credits	\$ 712,158	\$ 1,113,837	\$ 1,403,666	\$ 2,020,998	\$ 20,552	\$ 36,025,000	\$ -	\$ 32,764,603	\$ -	\$ 74,060,814

Prepared by:

JPWARD and Associates, LLC

Unaudited

**Currents Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2026**

Description	January	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Special Assessment Revenue				
Special Assessments - On-Roll	414,992	700,433	765,687	91%
Other Fees and Charges				
Discounts/Collection Fees	-	-	(53,598)	0%
Total Revenue and Other Sources:	\$ 414,992	700,433	\$ 765,687	91%
Expenditures and Other Uses				
Executive				
Professional Management	3,917	15,667	47,000	33%
Financial and Administrative				
Audit Services	-	4,200	4,500	93%
Accounting Services	3,333	13,333	40,000	33%
Assessment Roll Services	3,333	13,333	40,000	33%
Arbitrage Rebate Services	-	-	1,500	0%
Other Contractual Services				
Legal Advertising	-	-	4,200	0%
Trustee Services	-	-	11,250	0%
Dissemination Agent Services	-	3,500	5,000	70%
Bond Amortization Schedules	-	750	1,500	50%
Property Appraiser Fees	226	20,350	750	2713%
Bank Service Fees	-	-	250	0%
Communications & Freight Services				
Postage, Freight & Messenger	53	162	500	32%
Computer Services - Website Development	-	-	2,400	0%
Insurance				
	-	7,199	7,000	103%
Printing & Binding				
	-	-	100	0%
Subscription & Memberships				
	-	175	175	100%
Legal Services				
Legal - General Counsel	-	1,670	10,000	17%
Legal - Series 2024 Bonds	-	165	-	0%
Other General Government Services				
Engineering Services	-	-	10,000	0%

**Currents Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2026**

Description	January	Year to Date	Total Annual Budget	% of Budget
Stormwater Management Services				
Professional - Management	2,036	4,055	60,000	7%
Lake System				
Aquatic Weed Control	6,005	24,540	80,000	31%
Lake Bank Maintenance	-	1,000	22,000	5%
Water Quality Reporting/Testing	-	-	15,000	0%
Littoral Shelf - Invasive Plant Ctrl	-	-	10,000	0%
Control Structures/Catch Basin/Outfall	-	-	120,000	0%
Preserve Services				
Repairs & Maintenance	1,742	6,968	15,000	46%
Monitoring	-	-	12,000	0%
Landscaping				
Repairs & Maintenance	3,600	5,400	36,000	15%
Capital Outlay				
Littoral Shelf Plantings	-	-	10,000	0%
Erosion Restoration	-	-	24,500	0%
Contingencies	-	-	27,400	0%
Reserves				
Extraordinary Capital/Operations	4,167	16,667	50,000	33%
1st Quarter Operations Reserve	3,672	14,688	44,064	33%
Total Expenditures and Other Uses:	\$ 32,084	\$ 153,822	\$ 712,089	22%
Net Increase/ (Decrease) in Fund Balance	382,908	546,611	-	
Fund Balance - Beginning	321,411	134,192	134,192	
Extraordinary Capital/Operations Reserve	4,167	16,667	50,000	
1st Quarter Operations Reserve	3,672	14,688	44,064	
Fund Balance - Ending	\$ 712,158	\$ 712,158	\$ 228,256	

Currents Community Development District
Debt Service Fund - Series 2020A
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2026

Description	January	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Reserve Account	995	4,218	12,500	34%
Revenue Account	1,030	3,860	8,000	48%
Special Assessments - Prepayments				
Special Assessments - On Roll	381,799	644,409	701,123	92%
Other Fees and Charges				
Fees/Discounts for Early Payment	-	-	(45,867)	0%
Intragovernmental Transfer In	-	-	-	0%
Total Revenue and Other Sources:	\$ 383,824	\$ 652,486	\$ 675,756	97%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2020A	-	-	240,000	0%
Interest Expense				
Series 2020A	-	208,075	416,150	50%
Intragovernmental Transfer Out	-	-	-	0%
Total Expenditures and Other Uses:	\$ -	\$ 208,075	\$ 656,150	32%
Net Increase/ (Decrease) in Fund Balance	383,824	444,411	19,606	
Fund Balance - Beginning	730,013	669,426	669,426	
Fund Balance - Ending	\$ 1,113,837	\$ 1,113,837	\$ 689,032	

Currents Community Development District
Debt Service Fund - Series 2020B
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2026

Description	January	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Reserve Account	941	4,162	20,186	21%
Prepayment Account	1,673	5,234	-	0%
Revenue Account	21	308	654	47%
Special Assessments - Prepayments				
Special Assessments - On Roll	-	-	-	0%
Special Assessments - Off Roll	-	145,956	345,844	42%
Special Assessments - Prepayments	307,049	1,067,859	-	0%
Contributions Private Sources				
Contributions-Taylor Morrison	1,468	1,468	-	0%
Intragovernmental Transfer In	-	-	-	0%
Total Revenue and Other Sources:	\$ 311,152	\$ 1,224,987	\$ 366,684	334%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2020B	-	-	-	0%
Principal Debt Service - Early Redemptions				
Series 2020B	-	630,000	-	0%
Interest Expense				
Series 2020B	-	161,181	345,844	47%
Intragovernmental Transfer Out	-	-	-	0%
Total Expenditures and Other Uses:	\$ -	\$ 791,181	\$ 345,844	229%
Net Increase/ (Decrease) in Fund Balance	311,152	433,806	20,840	
Fund Balance - Beginning	1,092,513	969,860	969,860	
Fund Balance - Ending	\$ 1,403,666	\$ 1,403,666	\$ 990,700	

Currents Community Development District
Debt Service Fund - Series 2024
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2026

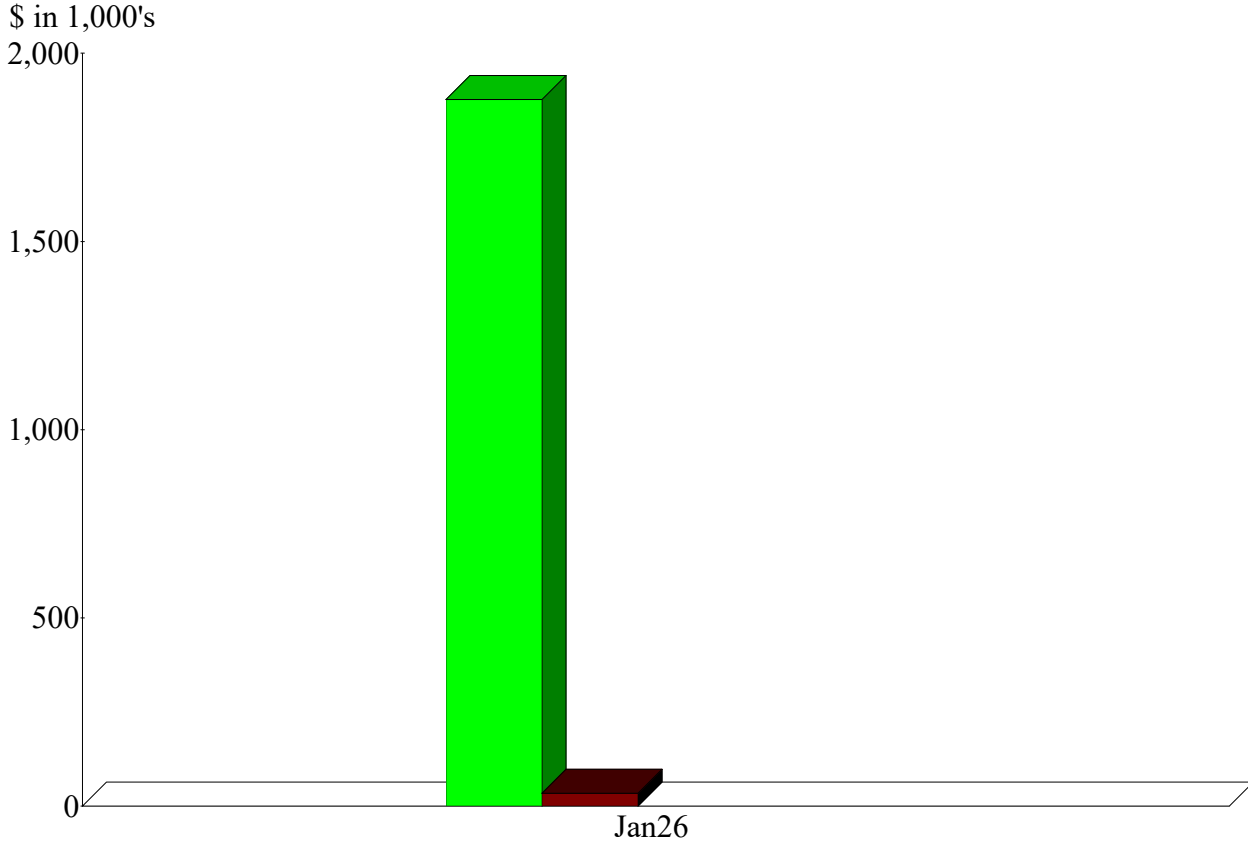
Description	January	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Prepayment Account	2	180	-	0%
Reserve Account	1,984	8,413	29,076	29%
Revenue Account	1,452	5,930	1,889	314%
Capitalized Interest Account	-	1	300	0%
Special Assessments - Prepayments				
Special Assessments - On Roll	761,572	1,285,398	1,398,499	92%
Other Fees and Charges				
Fees/Discounts for Early Payment	-	-	(91,491)	0%
Intragovernmental Transfer In	-	-	-	0%
Total Revenue and Other Sources:	\$ 765,010	\$ 1,299,922	\$ 1,338,273	97%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2024	-	-	270,000	0%
Principal Debt Service - Early Redemptions				
Series 2024	-	35,000	-	0%
Interest Expense				
Series 2024	-	520,075	1,039,165	50%
Intragovernmental Transfer Out	1,984	8,413	-	0%
Total Expenditures and Other Uses:	\$ 1,984	\$ 563,488	\$ 1,309,165	43%
Net Increase/ (Decrease) in Fund Balance	763,027	736,434	29,108	
Fund Balance - Beginning	1,257,972	1,284,565	1,284,565	
Fund Balance - Ending	\$ 2,020,998	\$ 2,020,998	\$ 1,313,673	

**Currents Community Development District
Capital Projects Fund - Series 2024
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2026**

Description	January	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Construction Account	56	192	-	0%
Intragovernmental Transfer in	<u>1,984</u>	<u>8,413</u>	<u>-</u>	<u>0%</u>
Total Revenue and Other Sources:	<u>\$ 2,040</u>	<u>\$ 8,606</u>	<u>\$ -</u>	<u>0%</u>
Expenditures and Other Uses				
Capital Outlay				
Intragovernmental Transfer Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Total Expenditures and Other Uses:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0%</u>
Net Increase/ (Decrease) in Fund Balance	2,040	8,606	-	
Fund Balance - Beginning	<u>(2,962,814)</u>	<u>(2,969,380)</u>	<u>-</u>	
Fund Balance - Ending	<u><u>\$ (2,960,774)</u></u>	<u><u>\$ (2,960,774)</u></u>	<u><u>\$ -</u></u>	

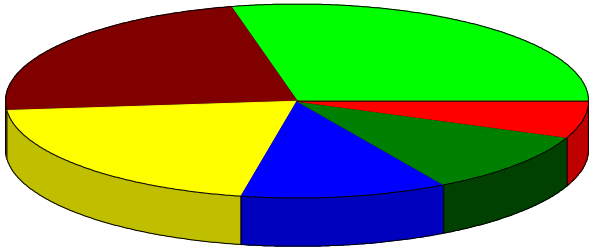
Currents Community Development District

Income and Expense by Month
January 2026



Expense Summary
January 2026

5380000 · Stormwater Mgmt-Construction	28.72%
9099000 · Reserve Allocations	23.01
5130000 · Financial and Administrative	20.39
5120000 · Executive	11.50
5390000 · Other Physical Environment	10.57
5810000 · Interfund Transfer Out	5.82
Total	\$34,067.76



By Account