

Currents

Community Development District

Financial Statements
February 28, 2026

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

TABLE OF CONTENTS

Currents Community Development District

Monthly Financial Statements

Balance Sheet – All Funds	1-2
Statement of Revenue, Expenditures and Changes in Fund Balance	
General Fund	3-4
Debt Service Fund	
Series 2020A	5
Series 2020B	6
Series 2024	7
Capital Project Fund	
Series 2024	8
Income & Expense Graph – All Funds	9

**Currents Community Development District
Balance Sheet
for the Period Ending February 28, 2026**

	Governmental Funds							Totals (Memorandum Only)
	General Fund	Debt Service Funds			Capital Project Fund	Account Groups		
		Series 2020A	Series 2020B	Series 2024	Series 2024	General Long Term Debt	General Fixed Assets	
Assets								
Cash and Investments								
General Fund - Invested Cash	\$ 710,146	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 710,146
Debt Service Fund								
Interest Account	-	-	-	130	-	-	-	130
Reserve Account	-	327,600	295,588	652,440	-	-	-	1,275,628
Revenue Account	-	799,300	6,153	1,390,891	-	-	-	2,196,344
Prepayment Account	-	-	331,901	1,060	-	-	-	332,961
Construction Account	-	-	-	-	22,550	-	-	22,550
Accounts Receivable	-	-	-	-	-	-	-	-
Due from Other Funds								
General Fund	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	-	-	1,760,542	-	1,760,542
Amount to be Provided by Debt Service Funds	-	-	-	-	-	33,474,458	-	33,474,458
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	32,764,603	32,764,603
Total Assets	<u>\$ 710,146</u>	<u>\$ 1,126,900</u>	<u>\$ 633,642</u>	<u>\$ 2,044,521</u>	<u>\$ 22,550</u>	<u>\$ 35,235,000</u>	<u>\$ 32,764,603</u>	<u>\$ 72,537,363</u>

**Currents Community Development District
Balance Sheet
for the Period Ending February 28, 2026**

	Governmental Funds								Totals (Memorandum Only)							
	General Fund		Debt Service Funds			Capital Project Fund		Account Groups								
		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		-	-	-	-	6,165,000	-	-	6,165,000							
Series 2024		-	-	-	-	18,235,000	-	-	18,235,000							
Unamortized Prem/Disc on Bds Pybl		-	-	-	-	(101,125)	-	-	(101,125)							
Total Liabilities	\$	-	\$	-	\$	-	\$	2,981,327	\$	35,235,000	\$	-	\$	38,216,327		
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		-	457,474	(336,218)	759,957	10,604	-	-	-	891,816						
Unassigned																
Beginning: October 1, 2025 (Unaudited)		84,192	-	-	-	-	-	-	-	84,192						
Extraordinary Capital/Operations Reserve		70,833	-	-	-	-	-	-	-	70,833						
1st Qtr Operations Reserve		18,360	-	-	-	-	-	-	-	18,360						
Results from Current Operations		536,761	-	-	-	-	-	-	-	536,761						
Total Fund Equity and Other Credits	\$	710,146	\$	1,126,900	\$	633,642	\$	2,044,521	\$	(2,958,776)	\$	-	\$	32,764,603	\$	34,321,036
Total Liabilities, Fund Equity and Other Credits	\$	710,146	\$	1,126,900	\$	633,642	\$	2,044,521	\$	22,550	\$	35,235,000	\$	32,764,603	\$	72,537,363

**Currents Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2026**

Description	February	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Special Assessment Revenue				
Special Assessments - On-Roll	11,081	711,514	765,687	93%
Other Fees and Charges				
Discounts/Collection Fees	-	-	(53,598)	0%
Total Revenue and Other Sources:	\$ 11,081	711,514	\$ 765,687	93%
Expenditures and Other Uses				
Executive				
Professional Management	3,917	19,583	47,000	42%
Financial and Administrative				
Audit Services	-	4,200	4,500	93%
Accounting Services	3,333	16,667	40,000	42%
Assessment Roll Services	3,333	16,667	40,000	42%
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	-	20,350	750	2713%
Bank Service Fees	-	-	250	0%
Communications & Freight Services				
Postage, Freight & Messenger	-	162	500	32%
Computer Services - Website Development	1,200	1,200	2,400	50%
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	193	358	-	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 February 28, 2026**

Description	February	Year to Date	Total Annual Budget	% of Budget
Stormwater Management Services				
Professional - Management	1,117	5,172	60,000	9%
Lake System				
Aquatic Weed Control	-	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	-	6,968	15,000	46%
Monitoring	-	-	12,000	0%
Landscaping				
Repairs & Maintenance	-	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	20,833	50,000	42%
1st Quarter Operations Reserve	3,672	18,360	44,064	42%
Total Expenditures and Other Uses:	\$ 20,931	\$ 174,753	\$ 712,089	25%
Net Increase/ (Decrease) in Fund Balance	(9,850)	536,761	-	
Fund Balance - Beginning	712,158	134,192	134,192	
Extraordinary Capital/Operations Reserve	4,167	20,833	50,000	
1st Quarter Operations Reserve	3,672	18,360	44,064	
Fund Balance - Ending	\$ 710,146	\$ 710,146	\$ 228,256	

Currents Community Development District
Debt Service Fund - Series 2020A
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2026

Description	February	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Reserve Account	973	5,191	12,500	42%
Revenue Account	1,895	5,755	8,000	72%
Special Assessments - Prepayments				
Special Assessments - On Roll	10,195	654,603	701,123	93%
Other Fees and Charges				
Fees/Discounts for Early Payment	-	-	(45,867)	0%
Total Revenue and Other Sources:	\$ 13,063	\$ 665,549	\$ 675,756	98%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2020A	-	-	240,000	0%
Interest Expense				
Series 2020A	-	208,075	416,150	50%
Total Expenditures and Other Uses:	\$ -	\$ 208,075	\$ 656,150	32%
Net Increase/ (Decrease) in Fund Balance	13,063	457,474	19,606	
Fund Balance - Beginning	1,113,837	669,426	669,426	
Fund Balance - Ending	\$ 1,126,900	\$ 1,126,900	\$ 689,032	

Currents Community Development District
Debt Service Fund - Series 2020B
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2026

Description	February	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Reserve Account	878	5,040	20,186	25%
Prepayment Account	2,610	7,845	-	0%
Revenue Account	30	337	654	52%
Special Assessments - Prepayments				
Special Assessments - On Roll	-	-	-	0%
Special Assessments - Off Roll	-	147,424	345,844	43%
Special Assessments - Prepayments	24,852	1,092,711	-	0%
Total Revenue and Other Sources:	\$ 28,370	\$ 1,253,357	\$ 366,684	342%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2020B	-	-	-	0%
Principal Debt Service - Early Redemptions				
Series 2020B	790,000	1,420,000	-	0%
Interest Expense				
Series 2020B	8,394	169,575	345,844	49%
Total Expenditures and Other Uses:	\$ 798,394	\$ 1,589,575	\$ 345,844	460%
Net Increase/ (Decrease) in Fund Balance	(770,024)	(336,218)	20,840	
Fund Balance - Beginning	1,403,666	969,860	969,860	
Fund Balance - Ending	\$ 633,642	\$ 633,642	\$ 990,700	

Currents Community Development District
Debt Service Fund - Series 2024
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2026

Description	February	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Prepayment Account	3	184	-	0%
Reserve Account	1,938	10,351	29,076	36%
Revenue Account	3,185	9,115	1,889	483%
Capitalized Interest Account	-	1	300	0%
Special Assessments - Prepayments				
Special Assessments - On Roll	20,335	1,305,733	1,398,499	93%
Other Fees and Charges				
Fees/Discounts for Early Payment	-	-	(91,491)	0%
Intragovernmental Transfer In	-	-	-	0%
Total Revenue and Other Sources:	\$ 25,461	\$ 1,325,383	\$ 1,338,273	99%
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	1,938	10,351	-	0%
Total Expenditures and Other Uses:	\$ 1,938	\$ 565,426	\$ 1,309,165	43%
Net Increase/ (Decrease) in Fund Balance	23,523	759,957	29,108	
Fund Balance - Beginning	2,020,998	1,284,565	1,284,565	
Fund Balance - Ending	\$ 2,044,521	\$ 2,044,521	\$ 1,313,673	

**Currents Community Development District
Capital Projects Fund - Series 2024
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2026**

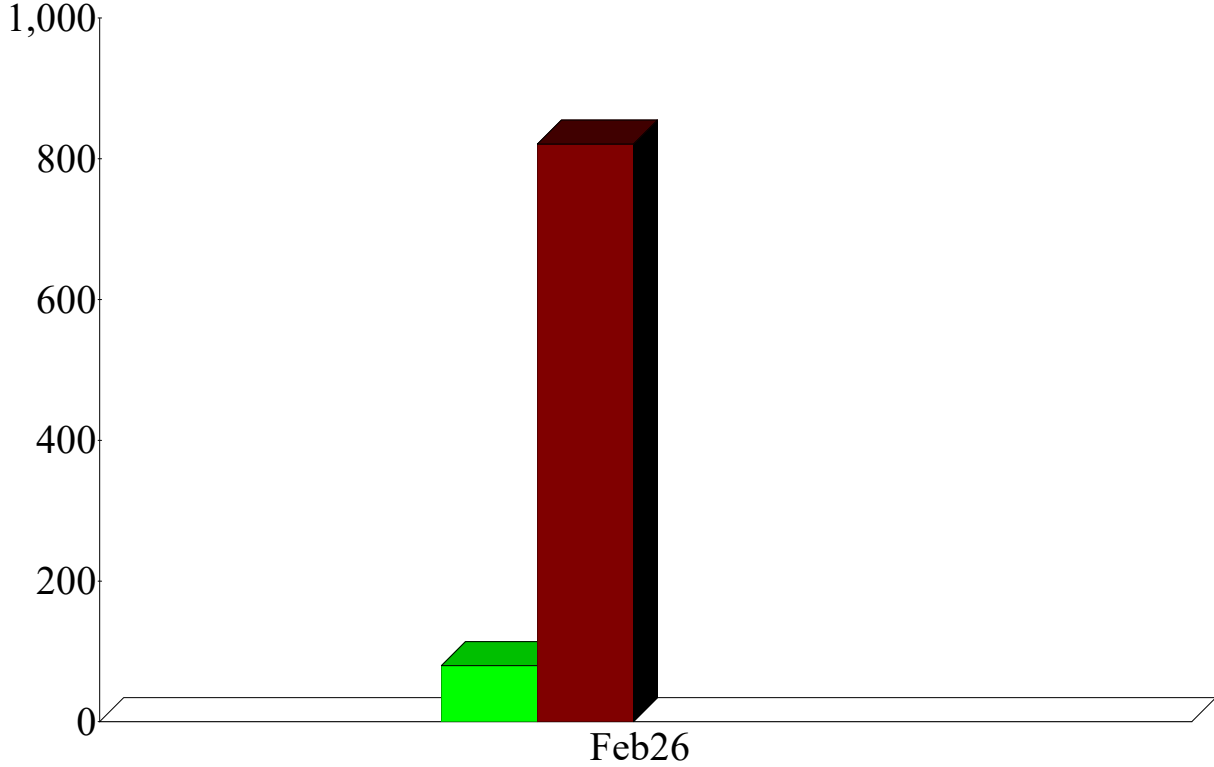
Description	February	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Construction Account	60	253	-	0%
Intragovernmental Transfer in	<u>1,938</u>	<u>10,351</u>	-	0%
Total Revenue and Other Sources:	<u>\$ 1,998</u>	<u>\$ 10,604</u>	<u>\$ -</u>	<u>0%</u>
Expenditures and Other Uses				
Capital Outlay				
Intragovernmental Transfer Out	-	-	-	0%
Total Expenditures and Other Uses:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0%</u>
Net Increase/ (Decrease) in Fund Balance	1,998	10,604	-	
Fund Balance - Beginning	(2,960,774)	(2,969,380)	-	
Fund Balance - Ending	<u>\$ (2,958,776)</u>	<u>\$ (2,958,776)</u>	<u>\$ -</u>	

Currents Community Development District

Income and Expense by Month February 2026

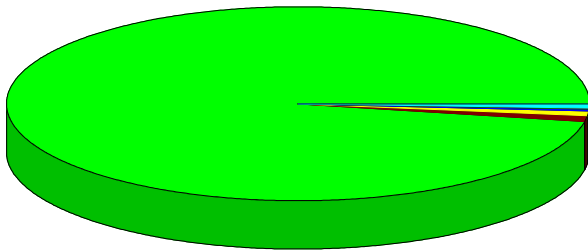


\$ in 1,000's



Expense Summary February 2026

5170000 · Debt Service	97.22%
5130000 · Financial and Administ	0.96
9099000 · Reserve Allocations	0.95
5120000 · Executive	0.48
5810000 · Interfund Transfer Out	0.24
5380000 · Stormwater Mgmt-Con	0.14
5140000 · Legal Services	0.02
Total	\$821,262.53



By Account