

Currents

Community Development District

Financial Statements
March 31, 2026

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**Currents Community Development District
Balance Sheet
for the Period Ending March 31, 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								
Trust Checking Account	\$ 675,101	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 675,101
Debt Service Fund								
Interest Account	-	-	-	134	-	-	-	134
Reserve Account	-	327,600	262,013	652,440	-	-	-	1,242,053
Revenue Account	-	808,804	7,869	1,407,551	-	-	-	2,224,224
Prepayment Account	-	-	415,983	1,060	-	-	-	417,043
Construction Account	-	-	-	-	24,360	-	-	24,360
Accounts Receivable	-	-	-	-	-	-	-	-
Due from Other Funds								
General Fund	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	-	-	1,822,269	-	1,822,269
Amount to be Provided by Debt Service Funds	-	-	-	-	-	33,412,731	-	33,412,731
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	32,764,603	32,764,603
Total Assets	\$ 675,101	\$ 1,136,404	\$ 685,865	\$ 2,061,184	\$ 24,360	\$ 35,235,000	\$ 32,764,603	\$ 72,582,518

**Currents Community Development District
Balance Sheet
for the Period Ending March 31, 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	
		\$	-	\$	-	\$	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		-	466,978	(283,995)	776,620	12,414	-	-	-	972,016	
Unassigned											
Beginning: October 1, 2025 (Unaudited)		134,192	-	-	-	-	-	-	-	134,192	
Additions/(Expenditures) to General Fund											
Extraordinary Capital/Operations Reserve		25,000	-	-	-	-	-	-	-	25,000	
1st Qtr Operations Reserve		22,032	-	-	-	-	-	-	-	22,032	
Results from Current Operations		493,877	-	-	-	-	-	-	-	493,877	
Total Fund Equity and Other Credits	\$	675,101	\$	1,136,404	\$	685,865	\$	2,061,184	\$	(2,956,966)	
	\$	675,101	\$	1,136,404	\$	685,865	\$	2,061,184	\$	24,360	
Total Liabilities, Fund Equity and Other Credits	\$	675,101	\$	1,136,404	\$	685,865	\$	2,061,184	\$	35,235,000	
		\$	32,764,603	\$	32,764,603	\$	32,764,603	\$	72,582,518	\$	72,582,518

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

Description	March	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Special Assessment Revenue				
Special Assessments - On-Roll	7,064	718,577	765,687	94%
Other Fees and Charges				
Discounts/Collection Fees	-	-	(53,598)	0%
Total Revenue and Other Sources	\$ 7,064	718,577	\$ 765,687	94%
Expenditures and Other Uses				
Executive				
Professional Management	3,917	23,500	47,000	50%
Financial and Administrative				
Audit Services	-	4,200	4,500	93%
Accounting Services	3,333	20,000	40,000	50%
Assessment Roll Services	3,333	20,000	40,000	50%
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	13	174	500	35%
Computer Services - Website Development	-	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	198	1,868	10,000	19%
Legal - Series 2024 Bonds	150	508	-	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 March 31, 2026**

Description	March	Year to Date	Total Annual Budget	% of Budget
Stormwater Management Services				
Professional - Management	1,243	6,414	60,000	11%
Lake System				
Aquatic Weed Control	12,695	37,235	80,000	47%
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	3,484	10,452	15,000	70%
Monitoring	-	-	12,000	0%
Capital Outlay				
Littoral Shelf Plantings	-	-	10,000	0%
Erosion Restoration	10,144	10,144	24,500	41%
Contingencies	-	-	27,400	0%
Landscaping				
Repairs & Maintenance	3,600	9,000	36,000	25%
Reserves				
Extraordinary Capital/Operations	4,167	25,000	50,000	50%
1st Quarter Operations Reserve	3,672	22,032	44,064	50%
Total Expenditures and Other Uses	\$ 49,948	\$ 224,701	\$ 712,089	32%
Net Increase/ (Decrease) in Fund Balance	(42,884)	493,877	-	
Fund Balance - Beginning	710,146	134,192	134,192	
Extraordinary Capital/Operations Reserve	4,167	25,000	50,000	
1st Quarter Operations Reserve	3,672	22,032	44,064	
Fund Balance - Ending	\$ 675,101	\$ 675,101	\$ 228,256	

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

Description	March	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Reserve Account	879	6,070	12,500	49%
Revenue Account	2,127	7,881	8,000	99%
Special Assessment Revenue				
Special Assessments - On Roll	6,499	661,102	701,123	94%
Other Fees and Charges				
Fees/Discounts for Early Payment	-	-	(45,867)	0%
Total Revenue and Other Sources	\$ 9,504	\$ 675,053	\$ 675,756	100%
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				
	9,504	466,978	19,606	
Fund Balance - Beginning	1,126,900	669,426	669,426	
Fund Balance - Ending	\$ 1,136,404	\$ 1,136,404	\$ 689,032	

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

Description	March	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Reserve Account	793	5,833	20,186	29%
Revenue Account	17	354	654	54%
Prepayment Account	907	8,751	-	0%
Special Assessment Revenue				
Special Assessments - Off Roll	-	147,424	345,844	43%
Special Assessments - Prepayments	50,507	1,143,218	-	0%
Total Revenue and Other Sources	\$ 52,223	\$ 1,305,580	\$ 366,684	356%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2020B	-	-	-	0%
Principal Debt Service - Early Redemptions				
Series 2020B	-	1,420,000	-	0%
Interest Expense				
Series 2020B	-	169,575	345,844	49%
Total Expenditures and Other Uses	\$ -	\$ 1,589,575	\$ 345,844	460%
Net Increase/ (Decrease) in Fund Balance	52,223	(283,995)	20,840	
Fund Balance - Beginning	633,642	969,860	969,860	
Fund Balance - Ending	\$ 685,865	\$ 685,865	\$ 990,700	

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

Description	March	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Reserve Account	1,750	12,101	29,076	42%
Revenue Account	3,697	12,811	1,889	678%
Prepayment Account	3	186	-	0%
Capitalized Interest Account	0	1	300	0%
Special Assessment Revenue				
Special Assessments - On Roll	12,963	1,318,696	1,398,499	94%
Other Fees and Charges				
Fees/Discounts for Early Payment	-	-	(91,491)	0%
Intragovernmental Transfer In	-	-	-	0%
Total Revenue and Other Sources	\$ 18,413	\$ 1,343,796	\$ 1,338,273	100%
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	1,750	12,101	-	0%
Total Expenditures and Other Uses	\$ 1,750	\$ 567,176	\$ 1,309,165	43%
Net Increase/ (Decrease) in Fund Balance	16,663	776,620	29,108	
Fund Balance - Beginning	2,044,521	1,284,565	1,284,565	
Fund Balance - Ending	\$ 2,061,184	\$ 2,061,184	\$ 1,313,673	

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

Description	March	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Construction Account	60	313	-	0%
Intragovernmental Transfer in	1,750	12,101	-	0%
Total Revenue and Other Sources	\$ 1,810	\$ 12,414	\$ -	0%
Expenditures and Other Uses				
Capital Outlay				
Intragovernmental Transfer Out	-	-	-	0%
Total Expenditures and Other Uses	\$ -	\$ -	\$ -	0%
Net Increase/ (Decrease) in Fund Balance	1,810	12,414	-	
Fund Balance - Beginning	(2,958,776)	(2,969,380)	-	
Fund Balance - Ending	\$ (2,956,966)	\$ (2,956,966)	\$ -	

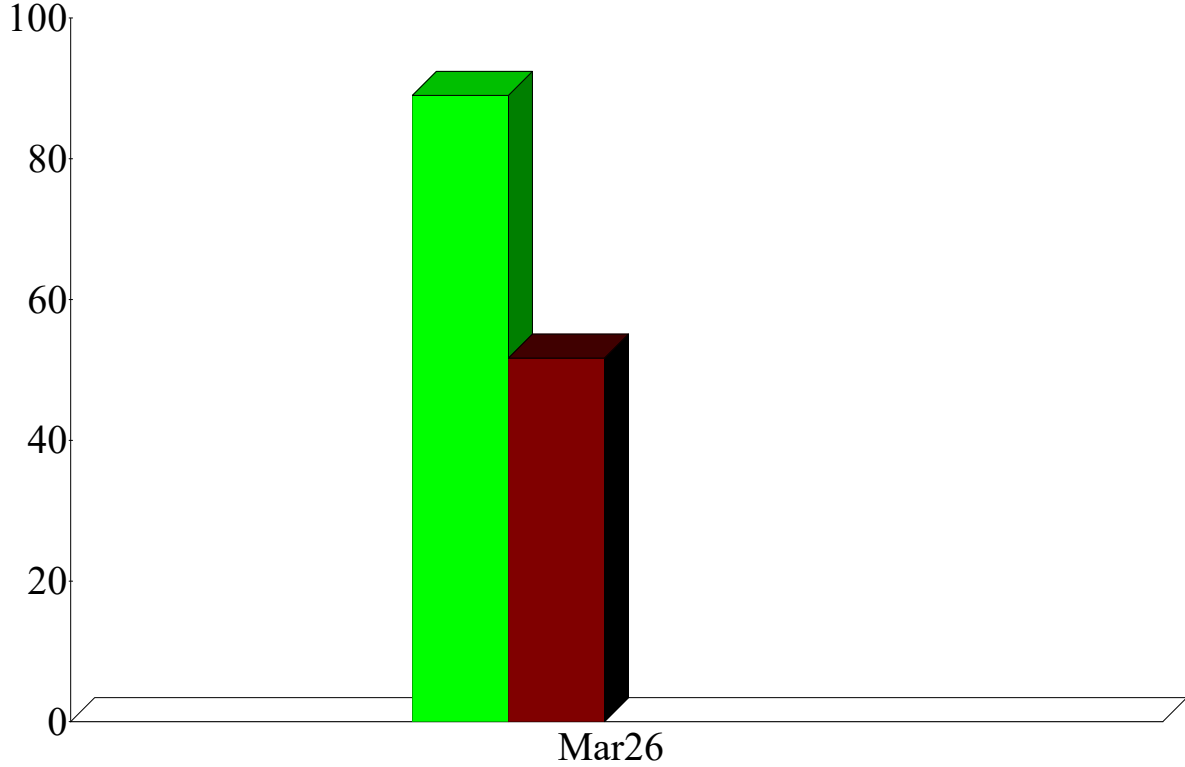
Currents Community Development District

Income and Expense by Month

March 2026

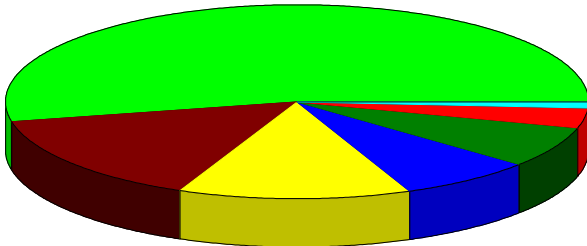


\$ in 1,000's



Expense Summary March 2026

5380000 · Stormwater Mgmt-C	53.32%
9099000 · Reserve Allocations	15.16
5130000 · Financial and Adminis	12.92
5120000 · Executive	7.58
5390000 · Other Physical Environ	6.96
5810000 · Interfund Transfer Out	3.38
5140000 · Legal Services	0.67
Total	\$51,697.70



By Account