

Currents

Community Development District

Financial Statements
December 31, 2025

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

Monthly Financial Statements

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**Currents Community Development District
Balance Sheet
for the Period Ending December 31, 2025**

	Governmental Funds							Account Groups		Totals (Memorandum Only)
	Debt Service Funds				Capital Project Fund		General Long Term Debt	General Fixed Assets		
	General Fund	Series 2020A	Series 2020B	Series 2024	Series 2020A	Series 2024				
Assets										
Cash and Investments										
General Fund - Invested Cash	\$ 321,411	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 321,411
Debt Service Fund										
Interest Account	-	-	-	125	-	-	-	-	-	125
Reserve Account	-	327,600	295,588	652,440	-	-	-	-	-	1,275,628
Revenue Account	-	402,413	7,069	604,347	-	-	-	-	-	1,013,828
Prepayment Account	-	-	789,857	1,060	-	-	-	-	-	790,917
Construction Account	-	-	-	-	-	18,512	-	-	-	18,512
Accounts Receivable										
Due from Other Funds										
General Fund	-	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-
Amount Available in Debt Service Funds										
	-	-	-	-	-	-	1,822,526	-	-	1,822,526
Amount to be Provided by Debt Service Funds										
	-	-	-	-	-	-	34,202,474	-	-	34,202,474
Investment in General Fixed Assets (net of depreciation)										
	-	-	-	-	-	-	-	27,944,808	-	27,944,808
Total Assets	\$ 321,411	\$ 730,013	\$ 1,092,513	\$ 1,257,972	\$ -	\$ 18,512	\$ 36,025,000	\$ 27,944,808	\$ -	\$ 67,390,229

**Currents Community Development District
Balance Sheet
for the Period Ending December 31, 2025**

Governmental Funds										Account Groups		Totals (Memorandum Only)
	Debt Service Funds				Capital Project Fund		General Long Term Debt	General Fixed Assets				
	General Fund	Series 2020A	Series 2020B	Series 2024	Series 2020A	Series 2024						
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	-	-	-	-	(126,186)	(101,125)	-	-	-	(227,310)		
Total Liabilities	\$ -	\$ -	\$ -	\$ -	\$ (126,186)	\$ 2,981,327	\$ 36,025,000	\$ -	\$ -	\$ 38,880,141		
Fund Equity and Other Credits												
Investment in General Fixed Assets	-	-	-	-	-	-	-	27,944,808	-	27,944,808		
Fund Balance												
Restricted												
Beginning: October 1, 2025 (Unaudited)	-	669,426	969,860	1,284,565	126,186	(2,969,380)	-	-	-	80,657		
Results from Current Operations	-	60,587	122,654	(26,593)	-	6,566	-	-	-	163,212		
Unassigned												
Beginning: October 1, 2025 (Unaudited)	84,192	-	-	-	-	-	-	-	-	84,192		
Extraordinary Capital/Operations Reserve	62,500	-	-	-	-	-	-	-	-	62,500		
1st Qtr Operations Reserve	11,016	-	-	-	-	-	-	-	-	11,016		
Results from Current Operations	163,702	-	-	-	-	-	-	-	-	163,702		
Total Fund Equity and Other Credits	\$ 321,411	\$ 730,013	\$ 1,092,513	\$ 1,257,972	\$ 126,186	\$ (2,962,814)	\$ -	\$ 27,944,808	\$ -	\$ 28,510,087		
Total Liabilities, Fund Equity and Other Credits	\$ 321,411	\$ 730,013	\$ 1,092,513	\$ 1,257,972	\$ -	\$ 18,512	\$ 36,025,000	\$ 27,944,808	\$ -	\$ 67,390,229		

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

Description	December	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Special Assessment Revenue				
Special Assessments - On-Roll	179,392	285,440	765,687	37%
Special Assessments - Off-Roll	-	-	-	0%
Other Fees and Charges				
Discounts/Collection Fees	-	-	(53,598)	0%
Total Revenue and Other Sources:	\$ 179,392	285,440	\$ 765,687	37%
Expenditures and Other Uses				
Executive				
Professional Management	3,917	11,750	47,000	25%
Financial and Administrative				
Audit Services	4,200	4,200	4,500	93%
Accounting Services	3,333	10,000	40,000	25%
Assessment Roll Services	3,333	10,000	40,000	25%
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	-	20,124	750	2683%
Bank Service Fees	-	-	250	0%
Communications & Freight Services				
Postage, Freight & Messenger	109	109	500	22%
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	474	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 December 31, 2025**

Description	December	Year to Date	Total Annual Budget	% of Budget
Stormwater Management Services				
Professional - Management	710	2,019	60,000	3%
Lake System				
Aquatic Weed Control	6,005	18,535	80,000	23%
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	5,226	15,000	35%
Monitoring	-	-	12,000	0%
Landscaping				
Repairs & Maintenance	1,800	1,800.00	36,000	5%
Capital Outlay				
Littoral Shelf Plantings	-	-	10,000	0%
Erosion Restoration	-	-	24,500	0%
Contingencies	-	-	27,400	0%
Reserves				
Extraordinary Capital/Operations	4,167	12,500	50,000	25%
1st Quarter Operations Reserve	3,672	11,016	44,064	25%
Total Expenditures and Other Uses:	\$ 33,461	\$ 121,738	\$ 712,089	17%
Net Increase/ (Decrease) in Fund Balance	145,931	163,702	-	
Fund Balance - Beginning	167,641	134,192	134,192	
Extraordinary Capital/Operations Reserve	4,167	12,500	50,000	
1st Quarter Operations Reserve	3,672	11,016	44,064	
Fund Balance - Ending	\$ 321,411	\$ 321,411	\$ 228,256	

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

Description	December	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Reserve Account	1,009	3,223	12,500	26%
Revenue Account	512	2,830	8,000	35%
Special Assessments - Prepayments				
Special Assessments - On Roll	165,043	262,609	701,123	37%
Other Fees and Charges				
Fees/Discounts for Early Payment	-	-	(45,867)	0%
Intragovernmental Transfer In	-	-	-	0%
Total Revenue and Other Sources:	\$ 166,564	\$ 268,662	\$ 675,756	40%
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	166,564	60,587	19,606	
Fund Balance - Beginning	563,448	669,426	669,426	
Fund Balance - Ending	\$ 730,013	\$ 730,013	\$ 689,032	

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

Description	December	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Reserve Account	993	3,221	20,186	16%
Prepayment Account	137	3,561	-	0%
Revenue Account	50	287	654	44%
Special Assessments - Prepayments				
Special Assessments - On Roll	-	-	-	0%
Special Assessments - Off Roll	-	145,956	345,844	42%
Special Assessments - Prepayments	760,810	760,810	-	0%
Intragovernmental Transfer In	-	-	-	0%
Total Revenue and Other Sources:	\$ 761,990	\$ 913,835	\$ 366,684	249%
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	761,990	122,654	20,840	
Fund Balance - Beginning	330,524	969,860	969,860	
Fund Balance - Ending	\$ 1,092,513	\$ 1,092,513	\$ 990,700	

Currents Community Development District
Debt Service Fund - Series 2024
Statement of Revenues, Expenditures and Changes in Fund Balance
Through December 31, 2025

Description	December	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Prepayment Account	7	178	-	0%
Reserve Account	2,012	6,429	29,076	22%
Revenue Account	442	4,478	1,889	237%
Capitalized Interest Account	-	1	300	0%
Special Assessments - Prepayments				
Special Assessments - On Roll	329,211	523,825	1,398,499	37%
Other Fees and Charges				
Fees/Discounts for Early Payment	-	-	(91,491)	0%
Intragovernmental Transfer In	-	-	-	0%
Total Revenue and Other Sources:	\$ 331,672	\$ 534,911	\$ 1,338,273	40%
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	2,012	6,429	-	0%
Total Expenditures and Other Uses:	\$ 2,012	\$ 561,504	\$ 1,309,165	43%
Net Increase/ (Decrease) in Fund Balance	329,660	(26,593)	29,108	
Fund Balance - Beginning	928,311	1,284,565	1,284,565	
Fund Balance - Ending	\$ 1,257,972	\$ 1,257,972	\$ 1,313,673	

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

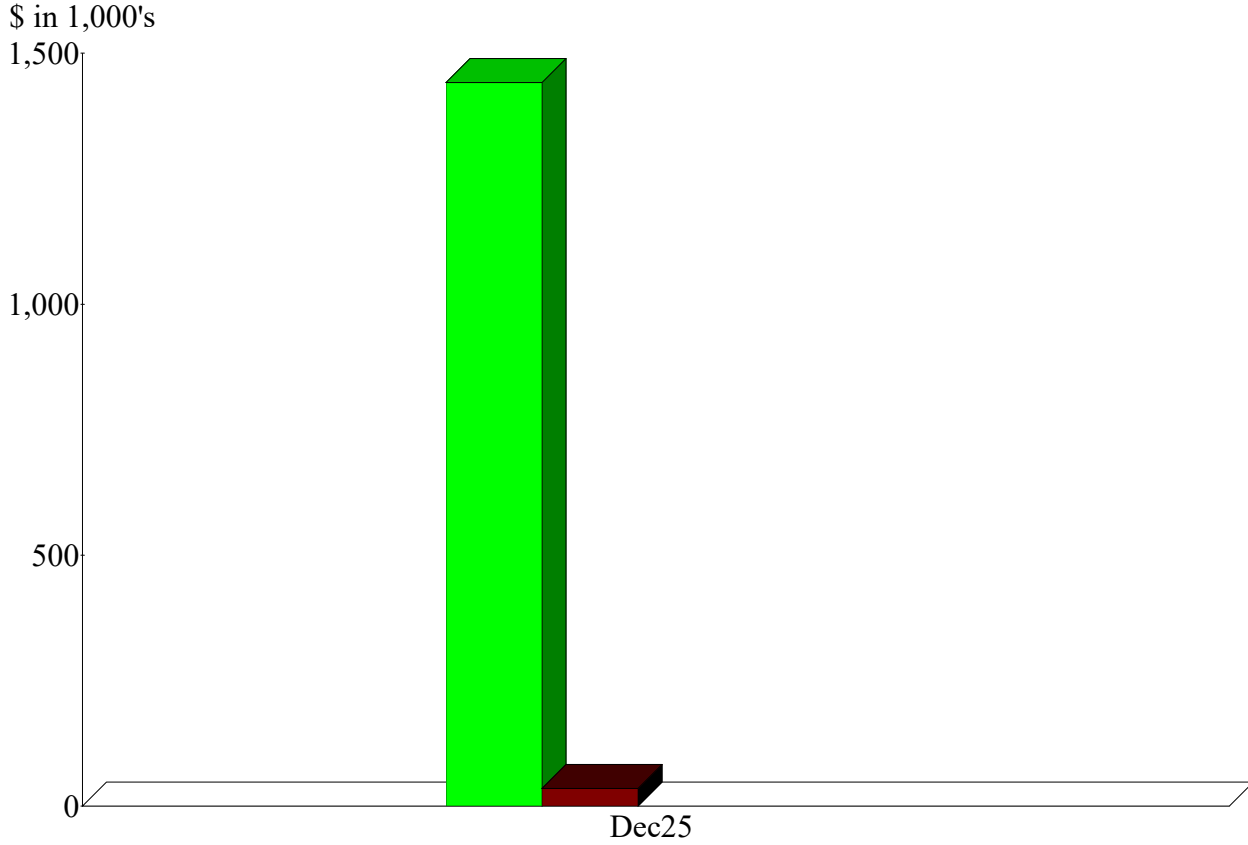
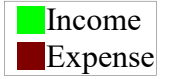
Description	December	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Developer Contributions	-	-	-	0%
Intragovernmental Transfer in	-	-	-	0%
Total Revenue and Other Sources:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0%</u>
Expenditures and Other Uses				
Executive				
Other Contractual Services				
Other General Gov't Services				
Legal Services				
Intragovernmental Transfer Out	-	-	-	0%
Total Expenditures and Other Uses:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0%</u>
Net Increase/ (Decrease) in Fund Balance	-	-	-	
Fund Balance - Beginning	126,186	126,186	-	
Fund Balance - Ending	<u><u>\$ 126,186</u></u>	<u><u>\$ 126,186</u></u>	<u><u>\$ -</u></u>	

Currents Community Development District
Capital Projects Fund - Series 2024
Statement of Revenues, Expenditures and Changes in Fund Balance
Through December 31, 2025

Description	December	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Construction Account	50	136	-	0%
Intragovernmental Transfer in	2,012	6,429	-	0%
Total Revenue and Other Sources:	\$ 2,062	\$ 6,566	\$ -	0%
Expenditures and Other Uses				
Capital Outlay				
Intragovernmental Transfer Out	-	-	-	0%
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -	0%
Net Increase/ (Decrease) in Fund Balance	2,062	6,566	-	
Fund Balance - Beginning	(2,964,877)	(2,969,380)	-	
Fund Balance - Ending	\$ (2,962,814)	\$ (2,962,814)	\$ -	

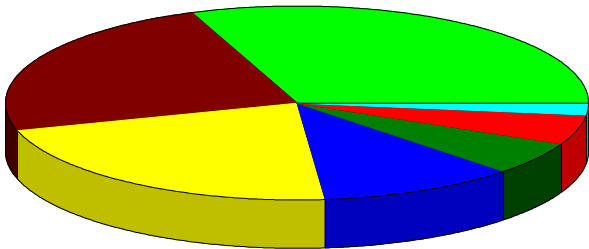
Currents Community Development District

Income and Expense by Month
December 2025



Expense Summary
December 2025

5130000 · Financial and Administrative	30.94%
5380000 · Stormwater Mgmt-Construction	23.84
9099000 · Reserve Allocations	22.10
5120000 · Executive	11.04
5810000 · Interfund Transfer Out	5.67
5390000 · Other Physical Environment	5.07
5140000 · Legal Services	1.34
Total	\$35,473.40



By Account