

Currents

Community Development District

Financial Statements
October 31, 2025

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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 October 31, 2025**

| | Governmental Funds | | | | | | | Account Groups | | Totals (Memorandum Only) |
|---|--------------------|--------------------|---------------------|---------------------|----------------------|------------------|---------------------------|-------------------------|-------------|--------------------------------|
| | General Fund | Debt Service Funds | | | Capital Project Fund | | General Long Term Debt | General Fixed Assets | | |
| | | Series 2020A | Series 2020B | Series 2024 | Series 2020A | Series 2024 | | | | |
| Assets | | | | | | | | | | |
| Cash and Investments | | | | | | | | | | |
| General Fund - Invested Cash | \$ 121,772 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 121,772 |
| Debt Service Fund | | | | | | | | | | |
| Interest Account | - | - | - | 53 | - | - | - | - | - | 53 |
| Reserve Account | - | 327,600 | 322,363 | 653,500 | - | - | - | - | - | 1,303,463 |
| Revenue Account | - | 344,087 | 163,658 | 598,284 | - | - | - | - | - | 1,106,029 |
| Prepayment Account | - | - | 632,272 | 34,702 | - | - | - | - | - | 666,974 |
| Capitalized Interest Account | - | - | - | 93 | - | - | - | - | - | 93 |
| Construction Account | - | - | - | - | - | 14,193 | - | - | - | 14,193 |
| Accounts Receivable | - | - | - | - | - | - | - | - | - | - |
| Due from Other Funds | | | | | | | | | | |
| General Fund | - | 6,683 | - | 13,330 | - | - | - | - | - | 20,012 |
| Debt Service Fund(s) | - | - | - | - | - | - | - | - | - | - |
| Amount Available in Debt Service Funds | - | - | - | - | - | - | 1,796,662 | - | - | 1,796,662 |
| Amount to be Provided by Debt Service Funds | - | - | - | - | - | - | 34,893,338 | - | - | 34,893,338 |
| Investment in General Fixed Assets (net of depreciation) | - | - | - | - | - | - | - | 27,944,808 | - | 27,944,808 |
| Total Assets | \$ 121,772 | \$ 678,369 | \$ 1,118,292 | \$ 1,299,962 | \$ - | \$ 14,193 | \$ 36,690,000 | \$ 27,944,808 | \$ - | \$ 67,867,396 |

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

| | Governmental Funds | | | | | | | | Totals (Memorandum Only) |
|---|--------------------|-------------------|---------------------|---------------------|----------------------|-----------------------|---------------------------|-------------------------|--------------------------------|
| | Debt Service Funds | | | | Capital Project Fund | | Account Groups | | |
| | General Fund | Series 2020A | Series 2020B | Series 2024 | Series 2020A | Series 2024 | General Long Term Debt | General Fixed Assets | |
| Liabilities | | | | | | | | | |
| Accounts Payable | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Due to Other Funds | | | | | | | | | |
| General Fund | - | - | - | - | - | - | - | - | - |
| Debt Service Fund(s) | 20,012 | - | - | - | - | - | - | - | 20,012 |
| 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 | - | - | - | - | - | - | 7,585,000 | - | 7,585,000 |
| Series 2024 | - | - | - | - | - | - | \$18,270,000 | - | 18,270,000 |
| Unamortized Prem/Disc on Bds Pybl | - | - | - | - | (126,186) | (101,125) | - | - | (227,310) |
| Total Liabilities | \$ 20,012 | \$ - | \$ - | \$ - | \$ (126,186) | \$ 2,981,327 | \$ 36,690,000 | \$ - | \$ 39,565,153 |
| 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 | - | 8,943 | 148,433 | 15,397 | - | 2,246 | - | - | 175,019 |
| Unassigned | | | | | | | | | |
| Beginning: October 1, 2025 (Unaudited) | 84,192 | - | - | - | - | - | - | - | 84,192 |
| Extraordinary Capital/Operations Reserve | 54,167 | - | - | - | - | - | - | - | 54,167 |
| 1st Qtr Operations Reserve | 3,672 | - | - | - | - | - | - | - | 3,672 |
| Results from Current Operations | (40,271) | - | - | - | - | - | - | - | (40,271) |
| Total Fund Equity and Other Credits | \$ 101,760 | \$ 678,369 | \$ 1,118,292 | \$ 1,299,962 | \$ 126,186 | \$ (2,967,134) | \$ - | \$ 27,944,808 | \$ 28,302,243 |
| Total Liabilities, Fund Equity and Other Credits | \$ 121,772 | \$ 678,369 | \$ 1,118,292 | \$ 1,299,962 | \$ - | \$ 14,193 | \$ 36,690,000 | \$ 27,944,808 | \$ 67,867,396 |

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

| Description | October | Year to Date | Total Annual Budget | % of Budget |
|--|-----------------|--------------|---------------------|-------------|
| Revenue and Other Sources | | | | |
| Carryforward | \$ - | \$ - | \$ - | 0% |
| Special Assessment Revenue | | | | |
| Special Assessments - On-Roll | 7,264 | 7,264 | 765,687 | 1% |
| Special Assessments - Off-Roll | - | - | - | 0% |
| Other Fees and Charges | | | | |
| Discounts/Collection Fees | - | - | (53,598) | 0% |
| Total Revenue and Other Sources: | \$ 7,264 | 7,264 | \$ 765,687 | 1% |
| Expenditures and Other Uses | | | | |
| Executive | | | | |
| Professional Management | 3,917 | 3,917 | 47,000 | 8% |
| Financial and Administrative | | | | |
| Audit Services | - | - | 4,500 | 0% |
| Accounting Services | 3,333 | 3,333 | 40,000 | 8% |
| Assessment Roll Services | 3,333 | 3,333 | 40,000 | 8% |
| Arbitrage Rebate Services | - | - | 1,500 | 0% |
| Other Contractual Services | | | | |
| Legal Advertising | - | - | 4,200 | 0% |
| Trustee Services | - | - | 11,250 | 0% |
| Dissemination Agent Services | - | - | 5,000 | 0% |
| Bond Amortization Schedules | 750 | 750 | 1,500 | 50% |
| Property Appraiser Fees | 21,164 | 21,164 | 750 | 2822% |
| Bank Service Fees | - | - | 250 | 0% |
| Communications & Freight Services | | | | |
| Postage, Freight & Messenger | - | - | 500 | 0% |
| Computer Services - Website Development | - | - | 2,400 | 0% |
| Insurance | | | | |
| Insurance | 7,199 | 7,199 | 7,000 | 103% |
| Printing & Binding | | | | |
| Printing & Binding | - | - | 100 | 0% |
| Subscription & Memberships | | | | |
| Subscription & Memberships | - | - | 175 | 0% |
| Legal Services | | | | |
| Legal - General Counsel | - | - | 10,000 | 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 October 31, 2025**

| Description | October | Year to Date | Total Annual Budget | % of Budget |
|---|-------------------|-------------------|---------------------|-------------|
| Stormwater Management Services | | | | |
| Professional - Management | - | - | 60,000 | 0% |
| Lake System | | | | |
| Aquatic Weed Control | - | - | 80,000 | 0% |
| Lake Bank Maintenance | - | - | 22,000 | 0% |
| 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 | - | - | 15,000 | 0% |
| Monitoring | - | - | 12,000 | 0% |
| Capital Outlay | | | | |
| Littoral Shelf Plantings | - | - | 10,000 | 0% |
| Erosion Restoration | - | - | 24,500 | 0% |
| Contingencies | - | - | 27,400 | 0% |
| Landscaping | | | | |
| Repairs & Maintenance | - | - | 36,000 | 0% |
| Reserves | | | | |
| Extraordinary Capital/Operations | 4,167 | 4,167 | 50,000 | 8% |
| 1st Quarter Operations Reserve | 3,672 | 3,672 | 44,064 | 8% |
| Sub-Total: | 47,535 | 47,535 | 712,089 | 7% |
| <hr/> | | | | |
| Total Expenditures and Other Uses: | \$ 47,535 | \$ 47,535 | \$ 712,089 | 7% |
| <hr/> | | | | |
| Net Increase/ (Decrease) in Fund Balance | (40,271) | (40,271) | - | |
| Fund Balance - Beginning | 134,192 | 134,192 | 134,192 | |
| Extraordinary Capital/Operations Reserve | 4,167 | 4,167 | 50,000 | |
| 1st Quarter Operations Reserve | 3,672 | 3,672 | 44,064 | |
| Fund Balance - Ending | \$ 101,760 | \$ 101,760 | \$ 228,256 | |

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

| Description | October | Year to Date | Total Annual Budget | % of Budget |
|---|-------------------|-------------------|---------------------|-------------|
| Revenue and Other Sources | | | | |
| Carryforward | \$ - | \$ - | \$ - | 0% |
| Interest Income | | | | |
| Reserve Account | 1,107 | 1,107 | 12,500 | 9% |
| Revenue Account | 1,154 | 1,154 | 8,000 | 14% |
| Special Assessments - Prepayments | | | | |
| Special Assessments - On Roll | 6,683 | 6,683 | 701,123 | 1% |
| Special Assessments - Off Roll | - | - | - | 0% |
| Other Fees and Charges | | | | |
| Fees/Discounts for Early Payment | - | - | (45,867) | 0% |
| Intragovernmental Transfer In | - | - | - | 0% |
| Total Revenue and Other Sources: | \$ 8,943 | \$ 8,943 | \$ 675,756 | 1% |
| Expenditures and Other Uses | | | | |
| Debt Service | | | | |
| Principal Debt Service - Mandatory | | | | |
| Series 2020A | - | - | 240,000 | 0% |
| Principal Debt Service - Early Redemptions | | | | |
| Series 2020A | - | - | - | 0% |
| Interest Expense | | | | |
| Series 2020A | - | - | 416,150 | 0% |
| Intragovernmental Transfer Out | - | - | - | 0% |
| Total Expenditures and Other Uses: | \$ - | \$ - | \$ 656,150 | 0% |
| Net Increase/ (Decrease) in Fund Balance | 8,943 | 8,943 | 19,606 | |
| Fund Balance - Beginning | 669,426 | 669,426 | 669,426 | |
| Fund Balance - Ending | \$ 678,369 | \$ 678,369 | \$ 689,032 | |

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

| Description | October | Year to Date | Total Annual Budget | % of Budget |
|---|---------------------|---------------------|---------------------|-------------|
| Revenue and Other Sources | | | | |
| Carryforward | \$ - | \$ - | \$ - | 0% |
| Interest Income | | | | |
| Reserve Account | 1,139 | 1,139 | 20,186 | 6% |
| Prepayment Account | 1,287 | 1,287 | - | 0% |
| Revenue Account | 51 | 51 | 654 | 8% |
| Special Assessments - Prepayments | | | | |
| Special Assessments - On Roll | - | - | - | 0% |
| Special Assessments - Off Roll | 145,956 | 145,956 | 345,844 | 42% |
| Special Assessments - Prepayments | - | - | - | 0% |
| Intragovernmental Transfer In | | | | |
| | - | - | - | 0% |
| Total Revenue and Other Sources: | \$ 148,433 | \$ 148,433 | \$ 366,684 | 40% |
| Expenditures and Other Uses | | | | |
| Debt Service | | | | |
| Principal Debt Service - Mandatory | | | | |
| Series 2020B | - | - | - | 0% |
| Principal Debt Service - Early Redemptions | | | | |
| Series 2020B | - | - | - | 0% |
| Interest Expense | | | | |
| Series 2020B | - | - | 345,844 | 0% |
| Intragovernmental Transfer Out | | | | |
| | - | - | - | 0% |
| Total Expenditures and Other Uses: | \$ - | \$ - | \$ 345,844 | 0% |
| Net Increase/ (Decrease) in Fund Balance | 148,433 | 148,433 | 20,840 | |
| Fund Balance - Beginning | 969,860 | 969,860 | 969,860 | |
| Fund Balance - Ending | \$ 1,118,292 | \$ 1,118,292 | \$ 990,700 | |

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

| Description | October | Year to Date | Total Annual Budget | % of Budget |
|---|---------------------|---------------------|---------------------|-------------|
| Revenue and Other Sources | | | | |
| Carryforward | \$ - | \$ - | \$ - | 0% |
| Interest Income | | | | |
| Prepayment Account | 54 | 54 | - | 0% |
| Reserve Account | 2,207 | 2,207 | 29,076 | 8% |
| Revenue Account | 2,014 | 2,014 | 1,889 | 107% |
| Capitalized Interest Account | - | - | 300 | 0% |
| Special Assessments - Prepayments | | | | |
| Special Assessments - On Roll | 13,330 | 13,330 | 1,398,499 | 1% |
| Special Assessments - Off Roll | - | - | - | 0% |
| Special Assessments - Prepayments | - | - | - | 0% |
| Other Fees and Charges | | | | |
| Fees/Discounts for Early Payment | - | - | (91,491) | 0% |
| Intragovernmental Transfer In | - | - | - | 0% |
| Total Revenue and Other Sources: | \$ 17,605 | \$ 17,605 | \$ 1,338,273 | 1% |
| Expenditures and Other Uses | | | | |
| Debt Service | | | | |
| Principal Debt Service - Mandatory | | | | |
| Series 20204 | - | - | 270,000 | 0% |
| Principal Debt Service - Early Redemptions | | | | |
| Series 20204 | - | - | - | 0% |
| Interest Expense | | | | |
| Series 20204 | - | - | 1,039,165 | 0% |
| Intragovernmental Transfer Out | 2,207 | 2,207 | - | 0% |
| Total Expenditures and Other Uses: | \$ 2,207 | \$ 2,207 | \$ 1,309,165 | 0% |
| Net Increase/ (Decrease) in Fund Balance | 15,397 | 15,397 | 29,108 | |
| Fund Balance - Beginning | 1,284,565 | 1,284,565 | 1,284,565 | |
| Fund Balance - Ending | \$ 1,299,962 | \$ 1,299,962 | \$ 1,313,673 | |

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

| Description | October | 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: | \$ - | \$ - | \$ - | 0% |
| Expenditures and Other Uses | | | | |
| Executive | | | | |
| Other Contractual Services | | | | |
| Other General Gov't Services | | | | |
| Legal Services | | | | |
| Intragovernmental Transfer Out | - | - | - | 0% |
| Total Expenditures and Other Uses: | \$ - | \$ - | \$ - | 0% |
| Net Increase/ (Decrease) in Fund Balance | - | - | - | |
| Fund Balance - Beginning | 126,186 | 126,186 | | |
| Fund Balance - Ending | \$ 126,186 | \$ 126,186 | \$ - | - |

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

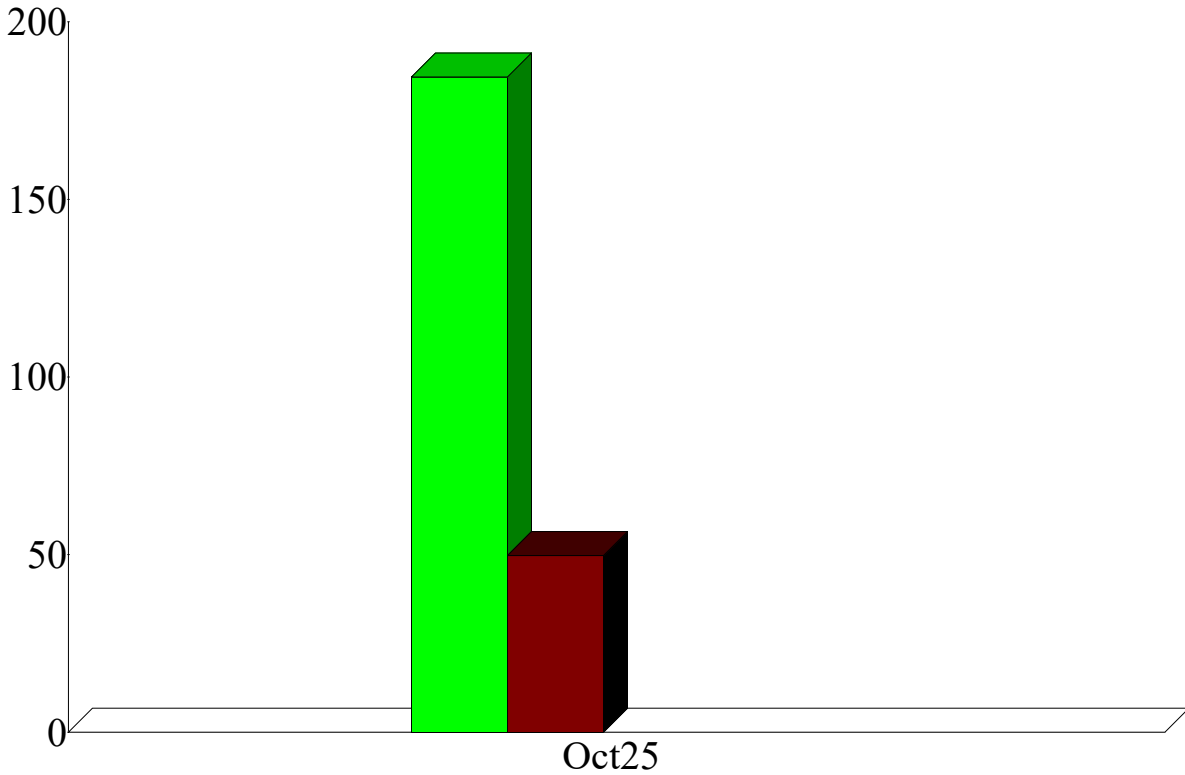
| Description | October | Year to Date | Total Annual Budget | % of Budget |
|---|------------------------------|------------------------------|---------------------|-------------|
| Revenue and Other Sources | | | | |
| Carryforward | \$ - | \$ - | \$ - | 0% |
| Interest Income | | | | |
| Construction Account | 39 | 39 | - | 0% |
| Intragovernmental Transfer in | <u>2,207</u> | <u>2,207</u> | - | 0% |
| Total Revenue and Other Sources: | <u>\$ 2,246</u> | <u>\$ 2,246</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 | 2,246 | 2,246 | - | |
| Fund Balance - Beginning | <u>(2,969,380)</u> | <u>(2,969,380)</u> | - | |
| Fund Balance - Ending | <u><u>\$ (2,967,134)</u></u> | <u><u>\$ (2,967,134)</u></u> | <u><u>\$ -</u></u> | |

Currents Community Development District

Income and Expense by Month October 2025

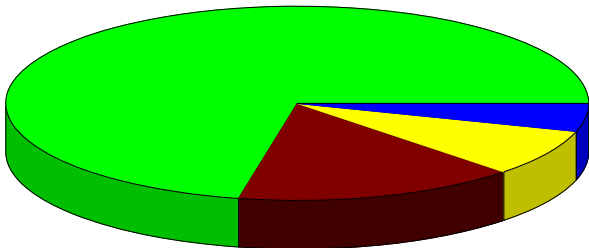


\$ in 1,000's



Expense Summary October 2025

| | |
|----------------------------------|--------------------|
| 5130000 · Financial and Admit | 71.93% |
| 9099000 · Reserve Allocations | 15.76 |
| 5120000 · Executive | 7.87 |
| 5810000 · Interfund Transfer Out | 4.44 |
| Total | \$49,742.27 |



By Account