

Currents

Community Development District

*Financial Statements
November 30, 2025*

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Currents Community Development District

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**Currents Community Development District
Balance Sheet
for the Period Ending November 30, 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	\$ 243,159	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 243,159
Debt Service Fund										
Interest Account	-	-	-	117	-	-	-	-	-	117
Reserve Account	-	327,600	322,363	653,500	-	-	-	-	-	1,303,463
Revenue Account	-	210,631	5,889	224,394	-	-	-	-	-	440,914
Prepayment Account	-	-	2,272	-	-	-	-	-	-	2,272
Construction Account	-	-	-	-	-	16,450	-	-	-	16,450
Accounts Receivable										
Due from Other Funds										
General Fund	-	25,217	-	50,300	-	-	-	-	-	75,518
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-
Amount Available in Debt Service Funds										
	-	-	-	-	-	-	893,972	-	-	893,972
Amount to be Provided by Debt Service Funds										
	-	-	-	-	-	-	35,131,028	-	-	35,131,028
Investment in General Fixed Assets (net of depreciation)										
	-	-	-	-	-	-	-	27,944,808	-	27,944,808
Total Assets	\$ 243,159	\$ 563,448	\$ 330,524	\$ 928,311	\$ -	\$ 16,450	\$ 36,025,000	\$ 27,944,808	\$ -	\$ 66,051,700

**Currents Community Development District
Balance Sheet
for the Period Ending November 30, 2025**

	Governmental Funds								Totals (Memorandum Only)
	General Fund	Debt Service Funds			Capital Project Fund		Account Groups		
		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)	75,518	-	-	-	-	-	-	-	75,518
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	\$ 75,518	\$ -	\$ -	\$ -	\$ (126,186)	\$ 2,981,327	\$ 36,025,000	\$ -	\$ 38,955,659
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	-	(105,978)	(639,336)	(356,253)	-	4,503	-	-	(1,097,064)
Unassigned									
Beginning: October 1, 2025 (Unaudited)	84,192	-	-	-	-	-	-	-	84,192
Extraordinary Capital/Operations Reserve	58,333	-	-	-	-	-	-	-	58,333
1st Qtr Operations Reserve	7,344	-	-	-	-	-	-	-	7,344
Results from Current Operations	17,771	-	-	-	-	-	-	-	17,771
Total Fund Equity and Other Credits	\$ 167,641	\$ 563,448	\$ 330,524	\$ 928,311	\$ 126,186	\$ (2,964,877)	\$ -	\$ 27,944,808	\$ 27,096,042
Total Liabilities, Fund Equity and Other Credits	\$ 243,159	\$ 563,448	\$ 330,524	\$ 928,311	\$ -	\$ 16,450	\$ 36,025,000	\$ 27,944,808	\$ 66,051,700

**Currents Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2025**

Description	November	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Special Assessment Revenue				
Special Assessments - On-Roll	98,785	106,048	765,687	14%
Special Assessments - Off-Roll	-	-	-	0%
Other Fees and Charges				
Discounts/Collection Fees	-	-	(53,598)	0%
Total Revenue and Other Sources:	\$ 98,785	106,048	\$ 765,687	14%
Expenditures and Other Uses				
Executive				
Professional Management	3,917	7,833	47,000	17%
Financial and Administrative				
Audit Services	-	-	4,500	0%
Accounting Services	3,333	6,667	40,000	17%
Assessment Roll Services	3,333	6,667	40,000	17%
Arbitrage Rebate Services	-	-	1,500	0%
Other Contractual Services				
Legal Advertising	-	-	4,200	0%
Trustee Services	-	-	11,250	0%
Dissemination Agent Services	3,500	3,500	5,000	70%
Bond Amortization Schedules	-	750	1,500	50%
Property Appraiser Fees	(1,039)	20,124	750	2683%
Bank Service Fees	-	-	250	0%
Communications & Freight Services				
Postage, Freight & Messenger	-	-	500	0%
Computer Services - Website Development	-	-	2,400	0%
Insurance				
	-	7,199	7,000	103%
Printing & Binding				
	-	-	100	0%
Subscription & Memberships				
	175	175	175	100%
Legal Services				
Legal - General Counsel	1,196	1,196	10,000	12%
Legal - Series 2024 Bonds	165	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 November 30, 2025**

Description	November	Year to Date	Total Annual Budget	% of Budget
Stormwater Management Services				
Professional - Management	1,310	1,310	60,000	2%
Lake System				
Aquatic Weed Control	12,530	12,530	80,000	16%
Lake Bank Maintenance	1,000	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	3,484	15,000	23%
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	8,333	50,000	17%
1st Quarter Operations Reserve	3,672	7,344	44,064	17%
Total Expenditures and Other Uses:	\$ 40,742	\$ 88,277	\$ 712,089	12%
Net Increase/ (Decrease) in Fund Balance	58,043	17,771	-	
Fund Balance - Beginning	101,760	134,192	134,192	
Extraordinary Capital/Operations Reserve	4,167	8,333	50,000	
1st Quarter Operations Reserve	3,672	7,344	44,064	
Fund Balance - Ending	\$ 167,641	\$ 167,641	\$ 228,256	

Currents Community Development District
Debt Service Fund - Series 2020A
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2025

Description	November	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Reserve Account	1,107	2,214	12,500	18%
Revenue Account	1,163	2,317	8,000	29%
Special Assessments - Prepayments				
Special Assessments - On Roll	90,884	97,566	701,123	14%
Other Fees and Charges				
Fees/Discounts for Early Payment	-	-	(45,867)	0%
Intragovernmental Transfer In	-	-	-	0%
Total Revenue and Other Sources:	\$ 93,154	\$ 102,097	\$ 675,756	15%
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	208,075	208,075	416,150	50%
Intragovernmental Transfer Out	-	-	-	0%
Total Expenditures and Other Uses:	\$ 208,075	\$ 208,075	\$ 656,150	32%
Net Increase/ (Decrease) in Fund Balance	(114,921)	(105,978)	19,606	
Fund Balance - Beginning	678,369	669,426	669,426	
Fund Balance - Ending	\$ 563,448	\$ 563,448	\$ 689,032	

Currents Community Development District
Debt Service Fund - Series 2020B
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2025

Description	November	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Reserve Account	1,090	2,228	20,186	11%
Prepayment Account	2,137	3,425	-	0%
Revenue Account	185	236	654	36%
Special Assessments - Prepayments				
Special Assessments - On Roll	-	-	-	0%
Special Assessments - Off Roll	-	145,956	345,844	42%
Special Assessments - Prepayments	-	-	-	0%
Intragovernmental Transfer In	-	-	-	0%
Total Revenue and Other Sources:	\$ 3,412	\$ 151,845	\$ 366,684	41%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2020B	-	-	-	0%
Principal Debt Service - Early Redemptions				
Series 2020B	630,000	630,000	-	0%
Interest Expense				
Series 2020B	161,181	161,181	345,844	47%
Intragovernmental Transfer Out	-	-	-	0%
Total Expenditures and Other Uses:	\$ 791,181	\$ 791,181	\$ 345,844	229%
Net Increase/ (Decrease) in Fund Balance	(787,769)	(639,336)	20,840	
Fund Balance - Beginning	1,118,292	969,860	969,860	
Fund Balance - Ending	\$ 330,524	\$ 330,524	\$ 990,700	

Currents Community Development District
Debt Service Fund - Series 2024
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2025

Description	November	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Prepayment Account	117	171	-	0%
Reserve Account	2,209	4,417	29,076	15%
Revenue Account	2,022	4,036	1,889	214%
Capitalized Interest Account	1	1	300	0%
Special Assessments - Prepayments				
Special Assessments - On Roll	181,285	194,615	1,398,499	14%
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:	\$ 185,634	\$ 203,239	\$ 1,338,273	15%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2024	-	-	270,000	0%
Principal Debt Service - Early Redemptions				
Series 2024	35,000	35,000	-	0%
Interest Expense				
Series 2024	520,075	520,075	1,039,165	50%
Intragovernmental Transfer Out	2,210	4,417	-	0%
Total Expenditures and Other Uses:	\$ 557,285	\$ 559,492	\$ 1,309,165	43%
Net Increase/ (Decrease) in Fund Balance	(371,650)	(356,253)	29,108	
Fund Balance - Beginning	1,299,962	1,284,565	1,284,565	
Fund Balance - Ending	\$ 928,311	\$ 928,311	\$ 1,313,673	

Currents Community Development District
Capital Projects Fund - Series 2020A
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2025

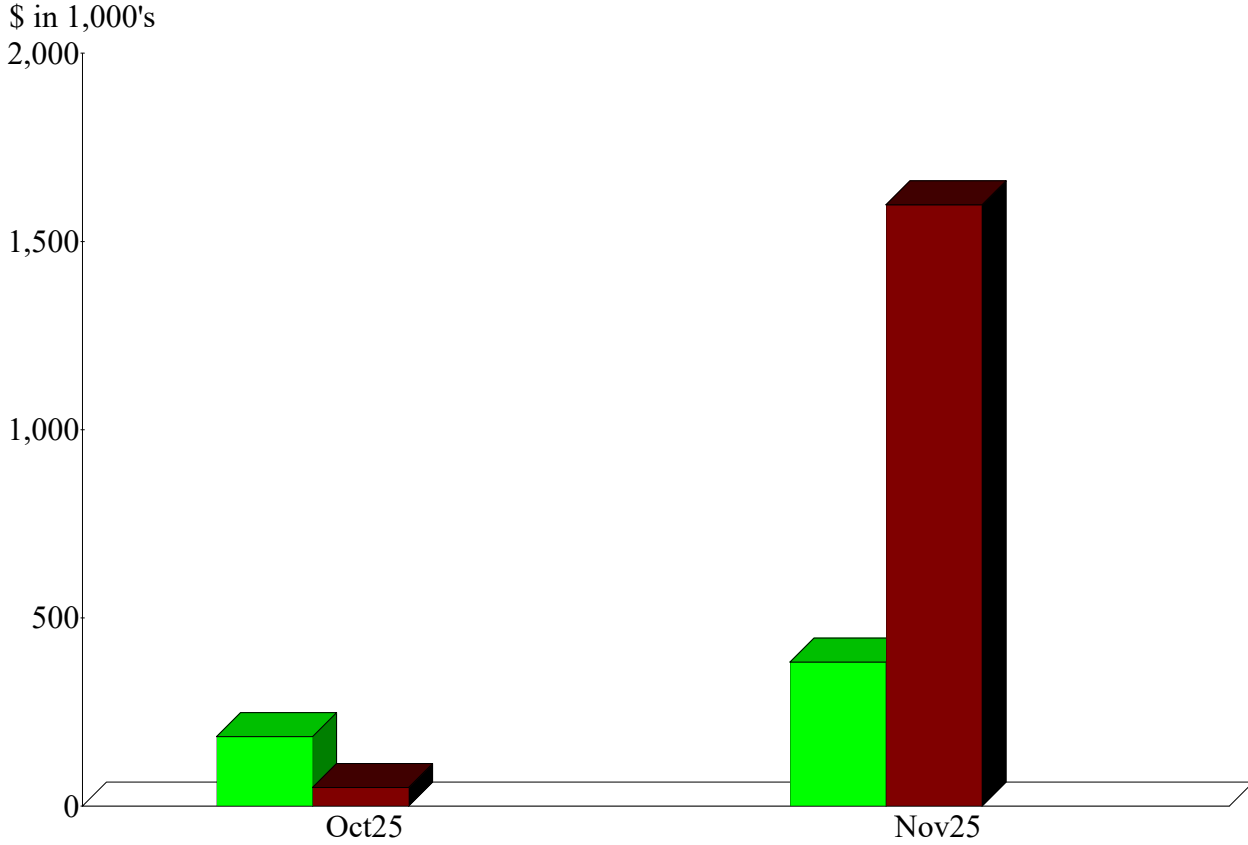
Description	November	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Developer Contributions	-	-	-	0%
Intragovernmental Transfer in	-	-	-	0%
Total Revenue and Other Sources:	\$ -	\$ -	\$ -	0%
Expenditures and Other Uses				
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 November 30, 2025**

Description	November	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Construction Account	48	86	-	0%
Intragovernmental Transfer in	2,210	4,417	-	0%
Total Revenue and Other Sources:	\$ 2,257	\$ 4,503	\$ -	0%
Expenditures and Other Uses				
Capital Outlay				
Intragovernmental Transfer Out	-	-	-	0%
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -	0%
Net Increase/ (Decrease) in Fund Balance	2,257	4,503	-	
Fund Balance - Beginning	(2,967,134)	(2,969,380)	-	
Fund Balance - Ending	\$ (2,964,877)	\$ (2,964,877)	\$ -	

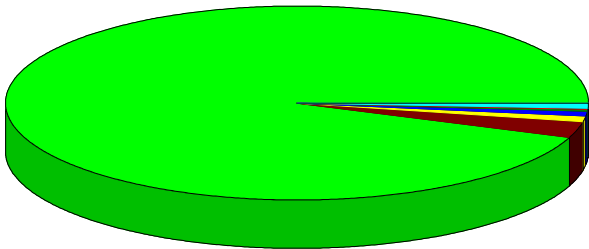
Currents Community Development District

Income and Expense by Month
October through November 2025



Expense Summary
October through November 2025

5170000 · Debt Service	94.37%
5130000 · Financial and Administrative	2.74
5380000 · Stormwater Mgmt-Construction	1.11
9099000 · Reserve Allocations	0.95
5120000 · Executive	0.48
5810000 · Interfund Transfer Out	0.27
5140000 · Legal Services	0.08
Total	\$1,647,025.26



By Account