

Currents

Community Development District

Adopted Budget Fiscal Year 2027

Prepared By:

PFM Management Services, LLC

3501 Quadrangle Blvd., Suite 270

Orlando, Florida 32817

Phone: (954) 658-4900

Email: WardJ@pfm.com

**Currents Community Development District
General Fund - Budget
Fiscal Year 2027**

Description	FY2026 Adopted Budget	Actual at 02/11/2026	Anticipated FYE 09/30/2026	Fiscal Year 2027 Budget	Description of Line Item
Revenues and Other Sources					
Carryforward	\$ -	\$ -	\$ -	\$ -	Cash to Fund Fiscal Year Operations
Assessment Revenue					
Assessments - On-Roll	\$ 765,687	\$ 711,514	\$ 765,687	\$ 770,462	Assessments on the tax bill from property owners
Total Revenue and Other Sources	\$ 765,687	\$ 711,514	\$ 765,687	\$ 770,462	
Appropriations					
Legislative					
Board of Supervisor's Fees	\$ -	\$ -	\$ -	\$ -	Statutory Required Fees (Waived by Board)
Executive					
Professional - Management	\$ 47,000	\$ 19,583	\$ 47,000	\$ 55,000	District Manager
Financial and Administrative					
Audit Services	\$ 4,500	\$ 4,200	\$ 4,200	\$ 4,300	Statutory required audit Yearly
Accounting Services	\$ 40,000	\$ 16,667	\$ 40,000	\$ 48,000	Accounting
Assessment Roll Preparation	\$ 40,000	\$ 16,667	\$ 40,000	\$ 48,000	Assessment Roll Preparation
Arbitrage Rebate Fees	\$ 1,500	\$ -	\$ 1,500	\$ 1,500	IRS Required Calculation to insure interest on bond funds does not exceed interest paid on bonds.
Other Contractual Services					
Legal Advertising	\$ 4,200	\$ -	\$ 6,000	\$ 6,000	Statutory Required Legal Advertising
Trustee Services	\$ 11,250	\$ -	\$ 11,675	\$ 11,675	Trustee Fees for Bonds
Dissemination Agent Services	\$ 5,000	\$ 3,500	\$ 7,000	\$ 7,000	Required SEC Reporting for Bonds
Bond Amortization Schedules	\$ 1,500	\$ 750	\$ 1,500	\$ 1,500	
Property Appraiser Fees	\$ 750	\$ 20,350	\$ 20,350	\$ 20,500	Fees to place assessments on Tax Bills
Bank Service Fees	\$ 250	\$ -	\$ 250	\$ 250	Bank Fees - Governmental Accounts
Communications and Freight Services					
Postage, Freight & Messenger	\$ 500	\$ 162	\$ 460	\$ 750	Agenda Mailings and other Misc. Mailings
Computer Services (Web Site)	\$ 2,400	\$ 1,200	\$ 2,400	\$ 2,400	Statutory Maintenance of District Web site
Insurance	\$ 7,000	\$ 7,199	\$ 7,199	\$ 7,899	General Liability and D&O Liability Insurance
Subscriptions and Memberships	\$ 175	\$ 175	\$ 175	\$ 175	Department of Economic Opportunity Fee
Printing and Binding	\$ 100	\$ -	\$ 100	\$ 100	Agenda books and copies
Legal Services					
General Counsel	\$ 10,000	\$ 1,835	\$ 7,341	\$ 7,500	District Attorney
Other General Government Services					
Engineering Services	\$ 10,000	\$ -	\$ 5,000	\$ 5,000	District Engineer
Sub-Total	\$ 186,125	\$ 92,288	\$ 202,150	\$ 227,549	

**Currents Community Development District
General Fund - Budget
Fiscal Year 2027**

Description	FY2026 Adopted Budget	Actual at 02/11/2026	Anticipated FYE 09/30/2026	Fiscal Year 2027 Budget	Description of Line Item
Stormwater Management Services					
Professional - Management	\$ 60,000	\$ 4,055	\$ 26,220	\$ 60,000	Asset Manager
Repairs & Maintenance					
Lake System					
Aquatic Week Control	\$ 80,000	\$ 24,540	\$ 77,060	\$ 83,000	Periodic spraying of lakes
Lake Bank Maintenance	\$ 22,000	\$ 1,000	\$ 12,000	\$ 12,000	Lake Bank Maintenance for erosion control
Water Quality Reporting/Testing	\$ 15,000	\$ -	\$ 13,350	\$ 15,000	Water Quality Reports for Regulatory Agencies
Littoral Shelf - Invasive Plant Control/Monitoring	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	Periodic control of Invasives, Maintenance of Littorals
Fountain & Aeration Maintenance	\$ -	\$ -	\$ -	\$ 4,000	Periodic Maintenance
Control Structures, Catch basins & Outfalls	\$ 120,000	\$ -	\$ 120,000	\$ 60,000	Periodic Maintenance of Water Control Structures
Preserve Services					
Repairs & Maintenance	\$ 15,000	\$ 6,968	\$ 23,404	\$ 17,000	Four (4) times/year
Monitoring	\$ 12,000	\$ -	\$ 12,000	\$ 14,000	Quarterly Permit Monitoring \$3000 per quarter
Contingencies	\$ 27,400	\$ -	\$ -	\$ 21,500	10% of Repairs & Maintenance
Capital Outlay					
Littoral Shelf Plantings	\$ 10,000	\$ -	\$ 10,000	\$ 20,000	Additional Littoral Shelf Plantings as needed from Inspection
Erosion Restoration	\$ 24,500	\$ -	\$ -	\$ 14,300	Restoration from Down Spout wash outs
CEI	\$ -	\$ -	\$ -	\$ 5,145	
Landscaping					
Repairs & Maintenance	\$ 36,000	\$ 5,400	\$ 21,600	\$ 36,000	Mowing monthly offsite perimeter bank for drainage canal
Sub-Total	\$ 431,900	\$ 41,963	\$ 325,634	\$ 371,945	
Reserves					
Extraordinary Capital/Operations	\$ 50,000	\$ 20,833	\$ 50,000	\$ 76,500	Long Term Capital Planning Tool - create a stable/equitable funding plan to offset deterioration resulting in sufficient funds for major common area expenditures and Hurricane Cleanup/Restoration.
Operations Reserve	\$ 44,064	\$ 18,360	\$ 44,064	\$ 44,064	Shortage required to meet Cash Needs until Assessment Rec'd.
Other Fees and Charges					
Discounts/Collection Fees	\$ 53,598	\$ -	\$ 53,598	\$ 50,404	Discounts to pay on-roll assessments early and other Fees by Collector and/or Appraiser
Total Expenditures and Other Uses	\$ 765,687	\$ 173,444	\$ 675,446	\$ 770,462	

**Currents Community Development District
General Fund - Budget
Fiscal Year 2027**

Description	FY2026 Adopted Budget	Actual at 02/11/2026	Anticipated FYE 09/30/2026	Fiscal Year 2027 Budget	Description of Line Item
Fund Balances:					
Change from Current Year Operations	\$ -	\$ 538,070	\$ 90,241	\$ -	Cash Over (short) at Fiscal Year End & Anticipated FYE Balance
Fund Balance - *Beginning /Anticipated at October 1st	\$ 134,192		\$ 134,192	\$ 268,497	FY 2025 Fund Balance is not sufficient to fund operations
Additions to Fund:					
Operations Reserve Appropriation	\$ 44,064		\$ 44,064	\$ 44,064	Shortage required to meet Cash Needs until Assessment Rec'd.
Extraordinary Capital/Operations Appropriation	\$ 50,000		\$ 50,000	\$ 76,500	Budgeted Funds for Long Term Capital Planning
Fund Balance - Ending/Anticipated at September 30th	\$ 178,256		\$ 268,497	\$ 312,561	
Uses of Fund Balance					
1st 3 Months Operations	\$ 191,422		\$ 168,862	\$ 192,616	Required to meet Cash Needs until Assessment Rec'd.
Extraordinary Capital/Operations Reserve	\$ (13,165)		\$ 99,636	\$ 119,946	Budgeted Funds for Long Term Capital Planning
Total Fund Balance	\$ 178,256		\$ 268,497	\$ 312,561	

*Beginning Balance at 10/1/25 per audited financial statements.

Assessment Rates:

Product Type	ERU Rate	Total Projected Units	FY 2026	FY 2027
Single Family 30' - 39'	0.65	176	\$ 525.94	\$ 529.22
Single Family 50' - 59'	0.85	302	\$ 687.77	\$ 692.06
Single Family 60' - 69'	1.00	309	\$ 809.14	\$ 814.18
Single Family 70' - 79'	1.10	89	\$ 890.05	\$ 895.60
Multi-Family	0.45	374	\$ 364.11	\$ 366.38
Totals:		1250		

CAP RATE CALCULATION - FOR FY 21	ADOPTED
Single Family 30' - 39'	\$ 529.89
Single Family 50' - 59'	\$ 692.93
Single Family 60' - 69'	\$ 815.22
Single Family 70' - 79'	\$ 896.71
Multi-Family	\$ 366.85

Currents Community Development District
General Fund - Budget
Fiscal Year 2027
Capital Improvement Plan

Description of Capital Items	2027	2028	2029	2030	2031
Water Management System					
Littoral Shelf Plantings					
Yearly Added Plantings	\$20,000	\$10,000	\$10,000	\$10,000	\$10,000
Sub-Total	\$20,000	\$10,000	\$10,000	\$10,000	\$10,000
Erosion Restoration					
E1-1					
E1-2	\$3,000				
E1-3	\$3,000				
E1-4		\$2,000			
E1-5					
E1-6					\$2,000
E1-7			\$2,000		
E1-8	\$2,000				
E1-9					
E1-10					\$2,000
E1-11				\$2,000	
E1-12		\$2,000			
E1-13				\$3,000	
E1-14			\$3,000		
E1-15					
E1-16			\$2,000		
E1-17		\$2,000			
E1-18					
E1-19		\$3,000			
E1-20					\$3,000
E1-21					
E1-22					\$2,000
E1-23			\$3,000		
E1-24				\$2,000	
E1-25					\$3,000
E1-26	\$3,000				
E1-27				\$2,000	
E1-28	\$2,000				
E1-29					
Contingencies at 10%	\$1,300	\$900	\$1,000	\$900	\$1,200
Sub-Total	\$14,300	\$9,900	\$11,000	\$9,900	\$13,200
CEI at 15%	\$5,145	\$2,985	\$3,150	\$2,985	\$3,480
Total	\$39,445	\$22,885	\$24,150	\$22,885	\$26,680

Currents Community Development District
Debt Service Fund - Series 2020 A-1 Bonds - Budget
Fiscal Year 2027

Description	FY2026 Adopted Budget	Actual at 02/11/2026	Anticipated FYE 09/30/2026	Fiscal Year 2027 Budget
Revenues and Other Sources				
Carryforward	\$ -	\$ -	\$ -	\$ -
Interest Income				
Reserve Account	\$ 12,500	\$ 5,191	\$ 12,459	\$ 11,213
Revenue Account	\$ 8,000	\$ 5,755	\$ 13,811	\$ 12,430
Special Assessment Revenue				
Special Assessment - On-Roll	\$ 701,123	\$ 654,603	\$ 701,123	\$ 701,123
Total Revenue and Other Sources	\$ 721,623	\$ 665,549	\$ 727,393	\$ 724,766
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory	\$ 240,000	\$ -	\$ 240,000	\$ 250,000
Interest Expense	\$ 416,150	\$ 208,075	\$ 416,150	\$ 407,750
Other Fees and Charges				
Fees/Discounts for Early Payment	\$ 45,867	\$ -	\$ 45,867	\$ 45,867
Total Expenditures and Other Uses	\$ 702,017	\$ 208,075	\$ 702,017	\$ 703,617
Net Increase/(Decrease) in Fund Balance	\$ 19,606	\$ 457,474	\$ 25,376	\$ 21,149
Fund Balance - Beginning	\$ 669,426	\$ 669,426	\$ 669,426	\$ 694,802
Fund Balance - Ending	\$ 689,032	\$ 1,126,900	\$ 694,802	\$ 715,952
Restricted Fund Balance:				
Reserve Account Requirement			\$ 327,600	
Restricted for November 1, 2027				
Interest Due			\$ 199,500	
Total - Restricted Fund Balance:			\$ 527,100	

Product Type	Number of Units	FY 2026 Rate	FY 2027 Rate
Single Family 30' - 39'	82	\$ 529.45	\$ 529.45
Single Family 50' - 59'	77	\$ 1,640.65	\$ 1,640.65
Single Family 60' - 69'	135	\$ 1,930.18	\$ 1,930.18
Single Family 70' - 79'	69	\$ 2,123.20	\$ 2,123.20
Multi-Family	144	\$ 868.58	\$ 868.58
Total:	507		

**Currents Community Development District
Debt Service Fund - Series 2020 A-1 Bonds - Budget**

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service (Calendar)	Par Debt Outstanding
Par Amount Issued:		\$ 11,460,000	Varies			
11/1/2020				\$ 81,216.67		
5/1/2021	\$ -		3.000%	\$ 221,500.00	\$ 302,716.67	\$ 11,460,000
11/1/2021				\$ 221,500.00		
5/1/2022	\$ 215,000		3.000%	\$ 221,500.00	\$ 658,000.00	\$ 11,245,000
11/1/2022				\$ 218,275.00		
5/1/2023	\$ 220,000		3.000%	\$ 218,275.00	\$ 656,550.00	\$ 11,025,000
11/1/2023				\$ 214,975.00		
5/1/2024	\$ 225,000		3.000%	\$ 214,975.00	\$ 654,950.00	\$ 10,800,000
11/1/2024				\$ 211,600.00		
5/1/2025	\$ 235,000		3.500%	\$ 211,600.00	\$ 658,200.00	\$ 10,565,000
11/1/2025				\$ 208,075.00		
5/1/2026	\$ 240,000		3.500%	\$ 208,075.00	\$ 656,150.00	\$ 10,325,000
11/1/2026				\$ 203,875.00		
5/1/2027	\$ 250,000		3.500%	\$ 203,875.00	\$ 657,750.00	\$ 10,075,000
11/1/2027				\$ 199,500.00		
5/1/2028	\$ 260,000		3.500%	\$ 199,500.00	\$ 659,000.00	\$ 9,815,000
11/1/2028				\$ 194,950.00		
5/1/2029	\$ 265,000		3.500%	\$ 194,950.00	\$ 654,900.00	\$ 9,550,000
11/1/2029				\$ 190,312.50		
5/1/2030	\$ 275,000		4.000%	\$ 190,312.50	\$ 655,625.00	\$ 9,275,000
11/1/2030				\$ 185,500.00		
5/1/2031	\$ 290,000		4.000%	\$ 185,500.00	\$ 661,000.00	\$ 8,985,000
11/1/2031				\$ 179,700.00		
5/1/2032	\$ 300,000		4.000%	\$ 179,700.00	\$ 659,400.00	\$ 8,685,000
11/1/2032				\$ 173,700.00		
5/1/2033	\$ 310,000		4.000%	\$ 173,700.00	\$ 657,400.00	\$ 8,375,000
11/1/2033				\$ 167,500.00		
5/1/2034	\$ 325,000		4.000%	\$ 167,500.00	\$ 660,000.00	\$ 8,050,000
11/1/2034				\$ 161,000.00		
5/1/2035	\$ 335,000		4.000%	\$ 161,000.00	\$ 657,000.00	\$ 7,715,000
11/1/2035				\$ 154,300.00		
5/1/2036	\$ 350,000		4.000%	\$ 154,300.00	\$ 658,600.00	\$ 7,365,000
11/1/2036				\$ 147,300.00		
5/1/2037	\$ 365,000		4.000%	\$ 147,300.00	\$ 659,600.00	\$ 7,000,000
11/1/2037				\$ 140,000.00		
5/1/2038	\$ 380,000		4.000%	\$ 140,000.00	\$ 660,000.00	\$ 6,620,000
11/1/2038				\$ 132,400.00		
5/1/2039	\$ 395,000		4.000%	\$ 132,400.00	\$ 659,800.00	\$ 6,225,000
11/1/2039				\$ 124,500.00		
5/1/2040	\$ 410,000		4.000%	\$ 124,500.00	\$ 659,000.00	\$ 5,815,000
11/1/2040				\$ 116,300.00		
5/1/2041	\$ 430,000		4.000%	\$ 116,300.00	\$ 662,600.00	\$ 5,385,000

Prepared by:

PFM Management Services, LLC

**Currents Community Development District
Debt Service Fund - Series 2020 A-1 Bonds - Budget**

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service (Calendar)	Par Debt Outstanding
11/1/2041				\$ 107,700.00		
5/1/2042		\$ 445,000	4.000%	\$ 107,700.00	\$ 660,400.00	\$ 4,940,000
11/1/2042				\$ 98,800.00		
5/1/2043		\$ 465,000	4.000%	\$ 98,800.00	\$ 662,600.00	\$ 4,475,000
11/1/2043				\$ 89,500.00		
5/1/2044		\$ 485,000	4.000%	\$ 89,500.00	\$ 664,000.00	\$ 3,990,000
11/1/2044				\$ 79,800.00		
5/1/2045		\$ 505,000	4.000%	\$ 79,800.00	\$ 664,600.00	\$ 3,485,000
11/1/2045				\$ 69,700.00		
5/1/2046		\$ 525,000	4.000%	\$ 69,700.00	\$ 664,400.00	\$ 2,960,000
11/1/2046				\$ 59,200.00		
5/1/2047		\$ 545,000	4.000%	\$ 59,200.00	\$ 663,400.00	\$ 2,415,000
11/1/2047				\$ 48,300.00		
5/1/2048		\$ 570,000	4.000%	\$ 48,300.00	\$ 666,600.00	\$ 1,845,000
11/1/2048				\$ 36,900.00		
5/1/2049		\$ 590,000	4.000%	\$ 36,900.00	\$ 663,800.00	\$ 1,255,000
11/1/2049				\$ 25,100.00		
5/1/2050		\$ 615,000	4.000%	\$ 25,100.00	\$ 665,200.00	\$ 640,000
11/1/2050				\$ 12,800.00		
5/1/2051		\$ 640,000	4.000%	\$ 12,800.00	\$ 665,600.00	\$ -
11/1/2051						
		\$ 11,460,000		\$ 8,648,841.67		
Outstanding at September 30, 2027	\$	10,075,000				

**Currents Community Development District
Debt Service Fund - Series 2020 A-2 Bonds - Budget
Fiscal Year 2027**

Description	FY2026 Adopted Budget	Actual at 02/11/2026	Anticipated FYE 09/30/2026	Fiscal Year 2027 Budget
Revenues and Other Sources				
Carryforward	\$ -	\$ -	\$ -	\$ -
Interest Income				
Reserve Account	\$ 20,186	\$ 5,040	\$ 12,095	\$ 10,886
Revenue Account	\$ 654	\$ 337	\$ 810	\$ 729
Prepayment Account	\$ -	\$ 7,845	\$ 18,827	\$ 16,945
Special Assessment Revenue				
Special Assessment - On-Roll	\$ -	\$ -	\$ -	\$ -
Special Assessment - Off-Roll	\$ 345,844	\$ 147,424	\$ 345,844	\$ 262,013
Special Assessment - Prepayment	\$ -	\$ 1,067,859	\$ 1,067,859	\$ -
Total Revenue and Other Sources	\$ 366,684	\$ 1,228,505	\$ 1,445,435	\$ 290,572
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory	\$ -	\$ -	\$ -	\$ -
Principal Debt Service - Early Redemptions	\$ -	\$ 1,420,000	\$ 1,420,000	\$ -
Interest Expense	\$ 345,844	\$ 169,575	\$ 300,581	\$ 262,013
Other Fees and Charges				
Discounts for Early Payment	\$ -	\$ -	\$ -	\$ -
Total Expenditures and Other Uses	\$ 345,844	\$ 1,589,575	\$ 1,720,581	\$ 262,013
Net Increase/(Decrease) in Fund Balance	\$ 20,840	\$ (361,070)	\$ (275,146)	\$ 28,559
Fund Balance - Beginning	\$ 969,860	\$ 969,860	\$ 969,860	\$ 694,714
Fund Balance - Ending	\$ 990,700	\$ 608,790	\$ 694,714	\$ 723,273

Restricted Fund Balance:

Reserve Account Requirement	\$ 262,013
Restricted for November 1, 2027	N/A
Total - Restricted Fund Balance:	\$ 262,013

Product Type	Number of Units	FY 2026 Rate	FY 2027 Rate
Single Family 30' - 39'	170	\$ 473.95	\$ 473.95
Single Family 50' - 59'	299	\$ 619.78	\$ 619.78
Single Family 60' - 69'	245	\$ 729.14	\$ 729.14
Single Family 70' - 79'	160	\$ 802.06	\$ 802.06
Multi-Family	376	\$ 328.12	\$ 328.12
Total:	1,250		

Note:

The 2020B Bonds are interest only Bonds - and being prepaid as lots are sold. The annual debt service will change as the Bonds are re-amortized quarterly from prepayments. As such, the amount due in Fiscal Year 2026 will be the interest expense due after each amortization, paid on November 1st, February 1st and May 1st.

**Currents Community Development District
Debt Service Fund - Series 2020 A-2 Bonds - Budget**

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service (Calendar)
Par Amount Issued:		\$ 15,310,000	4.250%		
11/1/2020				\$ 119,290.42	
5/1/2021				\$ 325,337.50	\$ 444,627.92
11/1/2021				\$ 325,337.50	
5/1/2022				\$ 303,237.50	\$ 628,575.00
11/1/2022				\$ 303,237.50	
5/1/2023 Schedule Updated as of 02/02/2023				\$ 261,481.25	\$ 564,718.75
11/1/2023				\$ 243,950.00	
5/1/2024 Schedule Updated as of 02/02/2024				\$ 235,343.75	\$ 479,293.75
11/1/2024				\$ 235,343.75	
5/1/2025 Schedule Updated as of 02/01/2025				\$ 198,050.00	\$ 433,393.75
11/1/2025				\$ 198,050.00	
5/1/2026 Schedule Updated as of 02/01/2026				\$ 131,006.25	\$ 329,056.25
11/1/2026				\$ 131,006.25	
5/1/2027				\$ 131,006.25	\$ 262,012.50
11/1/2027				\$ 131,006.25	
5/1/2028				\$ 131,006.25	\$ 262,012.50
11/1/2028				\$ 131,006.25	
5/1/2029				\$ 131,006.25	\$ 262,012.50
11/1/2029				\$ 131,006.25	
5/1/2030				\$ 131,006.25	\$ 262,012.50
11/1/2030				\$ 131,006.25	
5/1/2031				\$ 131,006.25	\$ 262,012.50
11/1/2031				\$ 131,006.25	
5/1/2032				\$ 131,006.25	\$ 262,012.50
11/1/2032				\$ 131,006.25	
5/1/2033				\$ 131,006.25	\$ 262,012.50
11/1/2033				\$ 131,006.25	
5/1/2034				\$ 131,006.25	\$ 262,012.50
11/1/2034				\$ 131,006.25	
5/1/2035				\$ 131,006.25	\$ 262,012.50
11/1/2035				\$ 131,006.25	
5/1/2036				\$ 131,006.25	\$ 262,012.50
11/1/2036				\$ 131,006.25	
5/1/2037				\$ 131,006.25	\$ 262,012.50
11/1/2037				\$ 131,006.25	
5/1/2038				\$ 131,006.25	\$ 262,012.50
11/1/2038				\$ 131,006.25	
5/1/2039				\$ 131,006.25	\$ 262,012.50
11/1/2039				\$ 131,006.25	
5/1/2040				\$ 131,006.25	\$ 262,012.50
11/1/2040				\$ 131,006.25	
5/1/2041		\$ 6,165,000	4.250%	\$ 131,006.25	\$ 6,427,012.50
11/1/2041				\$ -	

Note

1 - Par Outstanding - as of February 01, 2026

2 - Schedule updated as of February 01, 2026 - to the extent there are additional prepayments after February 02, 2026 the District will prepare revised amortization schedules, and off-roll assessments will be reduced based on revised interents due bondholders.

Currents Community Development District
Debt Service Fund - Series 2024 Bonds - Budget
Fiscal Year 2027

Description	FY2026 Adopted Budget	Actual at 02/11/2026	Anticipated FYE 09/30/2026	Fiscal Year 2027 Budget
Revenues and Other Sources				
Carryforward	\$ -	\$ -	\$ -	\$ -
Interest Income				
Reserve Account	\$ 29,076	\$ 10,351	\$ 24,841	\$ 22,357
Revenue Account	\$ 1,889	\$ 9,115	\$ 21,875	\$ 19,687
Interest Account	\$ -	\$ 1	\$ 2	\$ -
Prepayment Account	\$ -	\$ 182	\$ 438	\$ 394
Capitalized Interest Account	\$ 300	\$ 1	\$ 1	\$ -
Special Assessment Revenue				
Special Assessment - On-Roll	\$ 1,398,499	\$ 1,305,733	\$ 1,398,499	\$ 1,398,499
Special Assessment - Prepayment	\$ -	\$ -	\$ -	\$ -
Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Total Revenue and Other Sources	\$ 1,429,764	\$ 1,325,383	\$ 1,445,656	\$ 1,440,938
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory	\$ 270,000	\$ -	\$ 270,000	\$ 285,000
Principal Debt Service - Early Redemptions	\$ -	\$ 35,000	\$ 35,000	\$ -
Interest Expense	\$ 1,039,165	\$ 520,075	\$ 1,046,650	\$ 1,024,680
Other Fees and Charges				
Fees/Discounts for Early Payment	\$ 91,491	\$ -	\$ 91,491	\$ 91,491
Interfund Transfers Out	\$ -	\$ 10,351	\$ 10,351	\$ -
Total Expenditures and Other Uses	\$ 1,400,656	\$ 565,426	\$ 1,453,492	\$ 1,401,171
Net Increase/(Decrease) in Fund Balance	\$ 29,108	\$ 759,957	\$ (7,835)	\$ 39,767
Fund Balance - Beginning	\$ 1,284,565	\$ 1,284,565	\$ 1,284,565	\$ 1,276,729
Fund Balance - Ending	\$ 1,313,673	\$ 2,044,521	\$ 1,276,729	\$ 1,316,496

Restricted Fund Balance:

Reserve Account Requirement	\$ 652,440
Restricted for November 1, 2027	
Principal Due	\$ -
Interest Due	\$ 505,215
Total - Restricted Fund Balance:	\$ 1,157,655

Product Type	Number of Units	FY 2026 Rate	FY 2027 Rate
Single Family 30' - 39'	94	\$ 963.00	\$ 963.00
Single Family 50' - 59'	225	\$ 2,246.13	\$ 2,246.13
Single Family 60' - 69'	174	\$ 2,567.05	\$ 2,567.05
Single Family 70' - 79'	20	\$ 3,048.37	\$ 3,048.37
Multi-Family	230	\$ 1,282.45	\$ 1,282.45
Total:	743		

**Currents Community Development District
Debt Service Fund - Series 2024 Bonds - Budget**

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service (Calendar)	Par Debt Outstanding
Par Amount Issued 7/11/2024		\$ 18,800,000	Varies			
11/1/2024				\$ 321,795.83	\$ 321,795.83	
5/1/2025		\$ 260,000	5.000%	\$ 526,575.00		\$ 18,540,000
11/1/2025	\$ 35,000			\$ 520,075.00	\$ 1,306,650.00	\$ 18,505,000
5/1/2026		\$ 270,000	5.000%	\$ 519,090.00		\$ 18,235,000
11/1/2026				\$ 512,340.00	\$ 1,301,430.00	
5/1/2027		\$ 285,000	5.000%	\$ 512,340.00		\$ 17,950,000
11/1/2027				\$ 505,215.00	\$ 1,302,555.00	
5/1/2028		\$ 300,000	5.000%	\$ 505,215.00		\$ 17,650,000
11/1/2028				\$ 497,715.00	\$ 1,302,930.00	
5/1/2029		\$ 315,000	5.000%	\$ 497,715.00		\$ 17,335,000
11/1/2029				\$ 489,840.00	\$ 1,302,555.00	
5/1/2030		\$ 330,000	5.000%	\$ 489,840.00		\$ 17,005,000
11/1/2030				\$ 481,590.00	\$ 1,301,430.00	
5/1/2031		\$ 350,000	5.000%	\$ 481,590.00		\$ 16,655,000
11/1/2031				\$ 472,840.00	\$ 1,304,430.00	
5/1/2032		\$ 365,000	5.500%	\$ 472,840.00		\$ 16,290,000
11/1/2032				\$ 462,802.50	\$ 1,300,642.50	
5/1/2033		\$ 390,000	5.500%	\$ 462,802.50		\$ 15,900,000
11/1/2033				\$ 452,077.50	\$ 1,304,880.00	
5/1/2034		\$ 410,000	5.500%	\$ 452,077.50		\$ 15,490,000
11/1/2034				\$ 440,802.50	\$ 1,302,880.00	
5/1/2035		\$ 430,000	5.500%	\$ 440,802.50		\$ 15,060,000
11/1/2035				\$ 428,977.50	\$ 1,299,780.00	
5/1/2036		\$ 455,000	5.500%	\$ 428,977.50		\$ 14,605,000
11/1/2036				\$ 416,465.00	\$ 1,300,442.50	
5/1/2037		\$ 485,000	5.500%	\$ 416,465.00		\$ 14,120,000
11/1/2037				\$ 403,127.50	\$ 1,304,592.50	
5/1/2038		\$ 510,000	5.500%	\$ 403,127.50		\$ 13,610,000
11/1/2038				\$ 389,102.50	\$ 1,302,230.00	
5/1/2039		\$ 540,000	5.500%	\$ 389,102.50		\$ 13,070,000
11/1/2039				\$ 374,252.50	\$ 1,303,355.00	
5/1/2040		\$ 570,000	5.500%	\$ 374,252.50		\$ 12,500,000
11/1/2040				\$ 358,577.50	\$ 1,302,830.00	
5/1/2041		\$ 600,000	5.500%	\$ 358,577.50		\$ 11,900,000
11/1/2041				\$ 342,077.50	\$ 1,300,655.00	
5/1/2042		\$ 635,000	5.500%	\$ 342,077.50		\$ 11,265,000
11/1/2042				\$ 324,615.00	\$ 1,301,692.50	
5/1/2043		\$ 670,000	5.500%	\$ 324,615.00		\$ 10,595,000
11/1/2043				\$ 306,190.00	\$ 1,300,805.00	
5/1/2044		\$ 710,000	5.500%	\$ 306,190.00		\$ 9,885,000
11/1/2044				\$ 286,665.00	\$ 1,302,855.00	
5/1/2045		\$ 750,000	5.800%	\$ 286,665.00		\$ 9,135,000
11/1/2045				\$ 264,915.00	\$ 1,301,580.00	
5/1/2046		\$ 795,000	5.800%	\$ 264,915.00		\$ 8,340,000
11/1/2046				\$ 241,860.00	\$ 1,301,775.00	

Prepared by:

PFM Management Services, LLC

**Currents Community Development District
Debt Service Fund - Series 2024 Bonds - Budget**

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service (Calendar)	Par Debt Outstanding
5/1/2047		\$ 845,000	5.800%	\$ 241,860.00		\$ 7,495,000
11/1/2047				\$ 217,355.00	\$ 1,304,215.00	
5/1/2048	\$	895,000	5.800%	\$ 217,355.00		\$ 6,600,000
11/1/2048				\$ 191,400.00	\$ 1,303,755.00	
5/1/2049	\$	945,000	5.800%	\$ 191,400.00		\$ 5,655,000
11/1/2049				\$ 163,995.00	\$ 1,300,395.00	
5/1/2050	\$	1,005,000	5.800%	\$ 163,995.00		\$ 4,650,000
11/1/2050				\$ 134,850.00	\$ 1,303,845.00	
5/1/2051	\$	1,065,000	5.800%	\$ 134,850.00		\$ 3,585,000
11/1/2051				\$ 103,965.00	\$ 1,303,815.00	
5/1/2052	\$	1,125,000	5.800%	\$ 103,965.00		\$ 2,460,000
11/1/2052				\$ 71,340.00	\$ 1,300,305.00	
5/1/2053	\$	1,195,000	5.800%	\$ 71,340.00		\$ 1,265,000
11/1/2053				\$ 36,685.00	\$ 1,303,025.00	
5/1/2054	\$	1,265,000	5.800%	\$ 36,685.00		\$ -
11/1/2054				\$ -	\$ 1,301,685.00	
		\$ 18,505,000		\$ 19,262,365		
Outstanding at September 30, 2027	\$	17,950,000				