

# Currents

Community Development District

*Financial Statements*  
*April 30, 2026*

*PFM Management Services LLC*  
*3501 Quadrangle Boulevard, Suite 270*  
*Orlando, Florida 32817*  
*Phone: (954) 658-4900*

# TABLE OF CONTENTS

## *Currents Community Development District*

### *Monthly Financial Statements*

Balance Sheet – All Funds	1-2
Statement of Revenue, Expenditures and Changes in Fund Balance	
General Fund	3-4
Debt Service Fund	
Series 2020A	5
Series 2020B	6
Series 2024	7
Capital Project Fund	
Series 2024	8
Income & Expense Graph – All Funds	9

**Currents Community Development District  
Balance Sheet  
Through April 30, 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									
<b>Assets</b>																
<b>Cash and Investments</b>																
<b>General Fund</b>																
Trust Checking Account	\$	673,729	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 673,729							
<b>Debt Service Fund</b>																
Interest Account	-	-	-	137	-	-	-	-	137							
Reserve Account	-	327,600	262,013	652,440	-	-	-	-	1,242,053							
Revenue Account	-	812,168	132,931	1,411,710	-	-	-	-	2,356,809							
Prepayment Account	-	-	415,983	1,060	-	-	-	-	417,043							
Construction Account	-	-	-	-	26,370	-	-	-	26,370							
<b>Accounts Receivable</b>	-	-	-	-	-	-	-	-	-							
<b>Due from Other Funds</b>																
General Fund	-	6,294	-	12,554	-	-	-	-	18,848							
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-							
<b>Amount Available in Debt Service Funds</b>	-	-	-	-	-	1,956,989	-	-	1,956,989							
<b>Amount to be Provided by Debt Service Funds</b>	-	-	-	-	-	33,278,011	-	-	33,278,011							
<b>Investment in General Fixed Assets (net of depreciation)</b>	-	-	-	-	-	-	-	32,764,603	32,764,603							
<b>Total Assets</b>	<b>\$</b>	<b>673,729</b>	<b>\$</b>	<b>1,146,062</b>	<b>\$</b>	<b>810,927</b>	<b>\$</b>	<b>2,077,901</b>	<b>\$</b>	<b>26,370</b>	<b>\$</b>	<b>35,235,000</b>	<b>\$</b>	<b>32,764,603</b>	<b>\$</b>	<b>72,734,592</b>

**Currents Community Development District  
Balance Sheet  
Through April 30, 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	
<b>Liabilities</b>								
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Due to Other Funds</b>								
General Fund	-	-	-	-	-	-	-	-
Debt Service Fund(s)	18,848	-	-	-	-	-	-	18,848
Notes Payable	-	-	-	-	3,082,451	-	-	3,082,451
<b>Bonds Payable</b>								
<b>Current Portion (Due within 12 months)</b>								
Series 2020A	-	-	-	-	-	240,000	-	240,000
Series 2020B	-	-	-	-	-	-	-	-
Series 2024	-	-	-	-	-	270,000	-	270,000
<b>Long Term</b>								
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)
<b>Total Liabilities</b>	<b>\$ 18,848</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,981,327</b>	<b>\$ 35,235,000</b>	<b>\$ -</b>	<b>\$ 38,235,175</b>
<b>Fund Equity and Other Credits</b>								
Investment in General Fixed Assets	-	-	-	-	-	-	32,764,603	32,764,603
<b>Fund Balance</b>								
<b>Restricted</b>								
Beginning: October 1, 2025 (Unaudited)	-	669,426	969,860	1,284,565	(2,969,380)	-	-	(45,529)
Results from Current Operations	-	476,636	(158,933)	793,337	14,423	-	-	1,125,462
<b>Unassigned</b>								
Beginning: October 1, 2025 (Unaudited)	134,192	-	-	-	-	-	-	134,192
<b>Additions/(Expenditures) to General Fund</b>								
Extraordinary Capital/Operations Reserve	29,167	-	-	-	-	-	-	29,167
1st Qtr Operations Reserve	25,704	-	-	-	-	-	-	25,704
Results from Current Operations	465,818	-	-	-	-	-	-	465,818
<b>Total Fund Equity and Other Credits</b>	<b>\$ 654,881</b>	<b>\$ 1,146,062</b>	<b>\$ 810,927</b>	<b>\$ 2,077,901</b>	<b>\$ (2,954,957)</b>	<b>\$ -</b>	<b>\$ 32,764,603</b>	<b>\$ 34,499,417</b>
<b>Total Liabilities, Fund Equity and Other Credits</b>	<b>\$ 673,729</b>	<b>\$ 1,146,062</b>	<b>\$ 810,927</b>	<b>\$ 2,077,901</b>	<b>\$ 26,370</b>	<b>\$ 35,235,000</b>	<b>\$ 32,764,603</b>	<b>\$ 72,734,592</b>

Prepared by:

**PFM Management Services LLC**

Unaudited

**Currents Community Development District  
General Fund  
Statement of Revenues, Expenditures and Changes in Fund Balance  
Through April 30, 2026**

Description	April	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
Carryforward	\$ -	\$ -	\$ -	0%
<b>Special Assessment Revenue</b>				
Special Assessments - On-Roll	6,841	725,418	765,687	95%
<b>Other Fees and Charges</b>				
Discounts/Collection Fees	-	-	(53,598)	0%
<b>Total Revenue and Other Sources</b>	<b>\$ 6,841</b>	<b>725,418</b>	<b>\$ 765,687</b>	<b>95%</b>
<b>Expenditures and Other Uses</b>				
<b>Executive</b>				
Professional Management	3,917	27,417	47,000	58%
<b>Financial and Administrative</b>				
Audit Services	-	4,200	4,500	93%
Accounting Services	3,333	23,333	40,000	58%
Assessment Roll Services	3,333	23,333	40,000	58%
Arbitrage Rebate Services	-	-	1,500	0%
<b>Other Contractual Services</b>				
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	19	20,369	750	2716%
Bank Service Fees	-	-	250	0%
<b>Communications &amp; Freight Services</b>				
Postage, Freight & Messenger	32	207	500	41%
Computer Services - Website Development	-	1,200	2,400	50%
<b>Insurance</b>				
	-	7,199	7,000	103%
<b>Printing &amp; Binding</b>				
	-	-	100	0%
<b>Subscription &amp; Memberships</b>				
	-	175	175	100%
<b>Legal Services</b>				
Legal - General Counsel	187	2,054	10,000	21%
Legal - Series 2024 Bonds	143	650	-	0%
<b>Other General Government Services</b>				
Engineering Services	-	-	10,000	0%

**Currents Community Development District  
General Fund  
Statement of Revenues, Expenditures and Changes in Fund Balance  
Through April 30, 2026**

Description	April	Year to Date	Total Annual Budget	% of Budget
<b>Stormwater Management Services</b>				
<b>Professional - Management</b>	2,496	8,910	60,000	15%
<b>Lake System</b>				
Aquatic Weed Control	6,690	43,925	80,000	55%
Lake Bank Maintenance	-	1,000	22,000	5%
Water Quality Reporting/Testing	4,450	4,450.00	15,000	30%
Littoral Shelf - Invasive Plant Ctrl	-	-	10,000	0%
Control Structures/Catch Basin/Outfall	-	-	120,000	0%
<b>Preserve Services</b>				
Repairs & Maintenance	1,742	12,194	15,000	81%
Monitoring	720	720	12,000	6%
<b>Capital Outlay</b>				
Littoral Shelf Plantings	-	-	10,000	0%
Erosion Restoration	-	10,144	24,500	41%
Contingencies	-	-	27,400	0%
<b>Landscaping</b>				
<b>Repairs &amp; Maintenance</b>	-	9,000	36,000	25%
<b>Reserves</b>				
Extraordinary Capital/Operations	4,167	29,167	50,000	58%
1st Quarter Operations Reserve	3,672	25,704	44,064	58%
<b>Total Expenditures and Other Uses</b>	<b>\$ 34,900</b>	<b>\$ 259,601</b>	<b>\$ 712,089</b>	<b>36%</b>
<b>Net Increase/ (Decrease) in Fund Balance</b>	<b>(28,059)</b>	<b>465,818</b>	<b>-</b>	
<b>Fund Balance - Beginning</b>	675,101	134,192	134,192	
Extraordinary Capital/Operations Reserve	4,167	29,167	50,000	
1st Quarter Operations Reserve	3,672	25,704	44,064	
<b>Fund Balance - Ending</b>	<b>\$ 654,881</b>	<b>\$ 654,881</b>	<b>\$ 228,256</b>	

**Currents Community Development District**  
**Debt Service Fund - Series 2020A**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through April 30, 2026**

Description	April	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
Carryforward	\$ -	\$ -	\$ -	0%
<b>Interest Income</b>				
Reserve Account	973	7,043	12,500	56%
Revenue Account	2,391	10,273	8,000	128%
<b>Special Assessment Revenue</b>				
Special Assessments - On Roll	6,294	667,396	701,123	95%
<b>Other Fees and Charges</b>				
Fees/Discounts for Early Payment	-	-	(45,867)	0%
<b>Total Revenue and Other Sources</b>	<b>\$ 9,658</b>	<b>\$ 684,711</b>	<b>\$ 675,756</b>	<b>101%</b>
<b>Expenditures and Other Uses</b>				
<b>Debt Service</b>				
<b>Principal Debt Service - Mandatory</b>				
Series 2020A	-	-	240,000	0%
<b>Interest Expense</b>				
Series 2020A	-	208,075	416,150	50%
<b>Total Expenditures and Other Uses</b>	<b>\$ -</b>	<b>\$ 208,075</b>	<b>\$ 656,150</b>	<b>32%</b>
<b>Net Increase/ (Decrease) in Fund Balance</b>				
	<b>9,658</b>	<b>476,636</b>	<b>19,606</b>	
Fund Balance - Beginning	1,136,404	669,426	669,426	
<b>Fund Balance - Ending</b>	<b>\$ 1,146,062</b>	<b>\$ 1,146,062</b>	<b>\$ 689,032</b>	

**Currents Community Development District  
Debt Service Fund - Series 2020B  
Statement of Revenues, Expenditures and Changes in Fund Balance  
Through April 30, 2026**

Description	April	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
<b>Carryforward</b>	\$ -	\$ -	\$ -	0%
<b>Interest Income</b>				
Reserve Account	830	6,662	20,186	33%
Revenue Account	23	377	654	58%
Prepayment Account	1,073	9,824	-	0%
<b>Special Assessment Revenue</b>				
Special Assessments - Off Roll	123,137	270,561	345,844	78%
Special Assessments - Prepayments	-	1,143,218	-	0%
<b>Total Revenue and Other Sources</b>	<b>\$ 125,062</b>	<b>\$ 1,430,642</b>	<b>\$ 366,684</b>	<b>390%</b>
<b>Expenditures and Other Uses</b>				
<b>Debt Service</b>				
<b>Principal Debt Service - Mandatory</b>				
Series 2020B	-	-	-	0%
<b>Principal Debt Service - Early Redemptions</b>				
Series 2020B	-	1,420,000	-	0%
<b>Interest Expense</b>				
Series 2020B	-	169,575	345,844	49%
<b>Total Expenditures and Other Uses</b>	<b>\$ -</b>	<b>\$ 1,589,575</b>	<b>\$ 345,844</b>	<b>460%</b>
<b>Net Increase/ (Decrease) in Fund Balance</b>	<b>125,062</b>	<b>(158,933)</b>	<b>20,840</b>	
Fund Balance - Beginning	685,865	969,860	969,860	
<b>Fund Balance - Ending</b>	<b>\$ 810,927</b>	<b>\$ 810,927</b>	<b>\$ 990,700</b>	

**Currents Community Development District**  
**Debt Service Fund - Series 2024**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through April 30, 2026**

Description	April	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
<b>Carryforward</b>	\$ -	\$ -	\$ -	0%
<b>Interest Income</b>				
Reserve Account	1,937	14,038	29,076	48%
Revenue Account	4,159	16,970	1,889	898%
Prepayment Account	3	188	-	0%
Interest Account	0	2	-	0%
Capitalized Interest Account	-	1	300	0%
<b>Special Assessment Revenue</b>				
Special Assessments - On Roll	12,554	1,331,250	1,398,499	95%
<b>Other Fees and Charges</b>				
Fees/Discounts for Early Payment	-	-	(91,491)	0%
<b>Intragovernmental Transfer In</b>	-	-	-	0%
<b>Total Revenue and Other Sources</b>	<b>\$ 18,654</b>	<b>\$ 1,362,450</b>	<b>\$ 1,338,273</b>	<b>102%</b>
<b>Expenditures and Other Uses</b>				
<b>Debt Service</b>				
<b>Principal Debt Service - Mandatory</b>				
Series 2024	-	-	270,000	0%
<b>Principal Debt Service - Early Redemptions</b>				
Series 2024	-	35,000	-	0%
<b>Interest Expense</b>				
Series 2024	-	520,075	1,039,165	50%
<b>Intragovernmental Transfer Out</b>	1,937	14,038	-	0%
<b>Total Expenditures and Other Uses</b>	<b>\$ 1,937</b>	<b>\$ 569,113</b>	<b>\$ 1,309,165</b>	<b>43%</b>
<b>Net Increase/ (Decrease) in Fund Balance</b>	<b>16,717</b>	<b>793,337</b>	<b>29,108</b>	
Fund Balance - Beginning	2,061,184	1,284,565	1,284,565	
<b>Fund Balance - Ending</b>	<b>\$ 2,077,901</b>	<b>\$ 2,077,901</b>	<b>\$ 1,313,673</b>	

**Currents Community Development District  
Construction Project Fund - Series 2024  
Statement of Revenues, Expenditures and Changes in Fund Balance  
Through April 30, 2026**

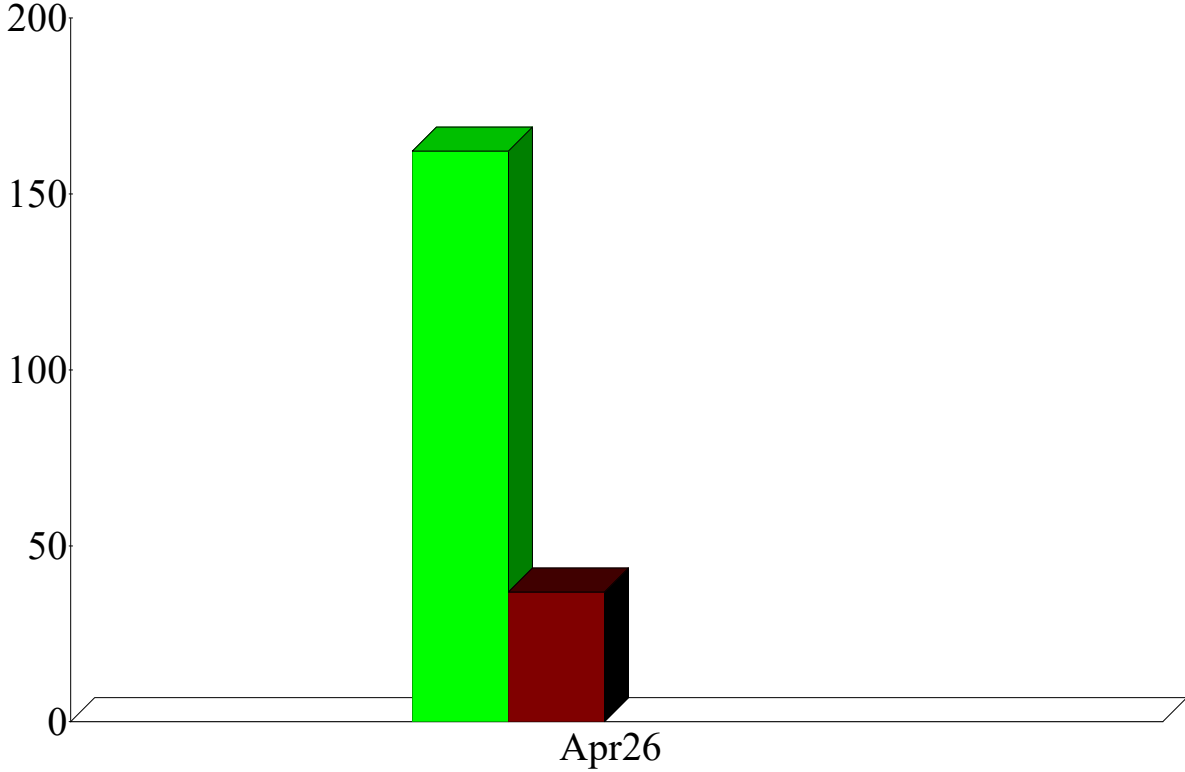
Description	April	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
Carryforward	\$ -	\$ -	\$ -	0%
<b>Interest Income</b>				
Construction Account	72	385	-	0%
Intragovernmental Transfer in	1,937	14,038	-	0%
<b>Total Revenue and Other Sources</b>	<b>\$ 2,009</b>	<b>\$ 14,423</b>	<b>\$ -</b>	<b>0%</b>
<b>Expenditures and Other Uses</b>				
<b>Capital Outlay</b>				
Intragovernmental Transfer Out	-	-	-	0%
<b>Total Expenditures and Other Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
<b>Net Increase/ (Decrease) in Fund Balance</b>	<b>2,009</b>	<b>14,423</b>	<b>-</b>	
Fund Balance - Beginning	(2,956,966)	(2,969,380)	-	
<b>Fund Balance - Ending</b>	<b>\$ (2,954,957)</b>	<b>\$ (2,954,957)</b>	<b>\$ -</b>	

# Currents Community Development District

## Income and Expense by Month April 2026

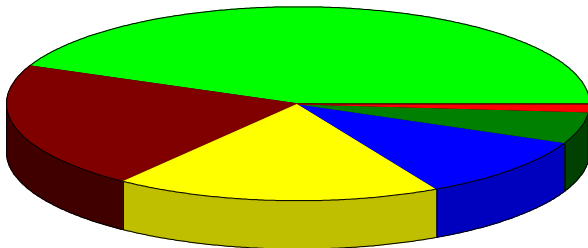


\$ in 1,000's



### Expense Summary April 2026

5380000	· Stormwater Mgmt-C	43.70%
9099000	· Reserve Allocations	21.28
5130000	· Financial and Adminis	18.24
5120000	· Executive	10.63
5810000	· Interfund Transfer Out	5.26
5140000	· Legal Services	0.89
<b>Total</b>		<b>\$36,837.51</b>



By Account