

Currents

Community Development District

Financial Statements
June 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 June 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			
Assets										
Cash and Investments										
General Fund										
Truist Checking Account	\$	564,512	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 564,512
Debt Service Fund										
Interest Account		-	-	-	333	-	-	-	-	333
Reserve Account		-	327,600	244,375	652,440	-	-	-	-	1,224,415
Revenue Account		-	383,206	4,841	656,151	-	-	-	-	1,044,198
Prepayment Account		-	-	434,700	34,167	-	-	-	-	468,867
Construction Account		-	-	-	-	30,342	-	-	-	30,342
Accounts Receivable		-	-	-	-	-	-	-	-	-
Due from Other Funds										
General Fund		-	-	-	-	-	-	-	-	-
Debt Service Fund(s)		-	-	-	-	-	-	-	-	-
Amount Available in Debt Service Funds		-	-	-	-	-	1,394,723	-	-	1,394,723
Amount to be Provided by Debt Service Funds		-	-	-	-	-	32,915,277	-	-	32,915,277
Investment in General Fixed Assets (net of depreciation)		-	-	-	-	-	-	32,764,603	-	32,764,603
Total Assets	\$	564,512	\$ 710,806	\$ 683,917	\$ 1,343,091	\$ 30,342	\$ 34,310,000	\$ 32,764,603	\$	70,407,270

**Currents Community Development District
Balance Sheet
Through June 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			
Liabilities										
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Due to Other Funds										
General Fund	-	-	-	-	-	-	-	-	-	
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	
Due to Developer										
Notes Payable	-	-	-	-	3,082,451	-	-	-	3,082,451	
Bonds Payable										
 Current Portion (Due within 12 months)										
Series 2020A	-	-	-	-	-	\$250,000	-	-	250,000	
Series 2020B	-	-	-	-	-	-	-	-	-	
Series 2024	-	-	-	-	-	\$285,000	-	-	285,000	
 Long Term										
Series 2020A	-	-	-	-	-	10,075,000	-	-	10,075,000	
Series 2020B	-	-	-	-	-	5,750,000	-	-	5,750,000	
Series 2024	-	-	-	-	-	\$17,950,000	-	-	17,950,000	
Unamortized Prem/Disc on Bds Pybl	-	-	-	-	(101,125)	-	-	-	(101,125)	
Total Liabilities	\$ -	\$ -	\$ -	\$ -	\$ 2,981,327	\$ 34,310,000	\$ -	\$ -	\$ 37,291,327	
Fund Equity and Other Credits										
Investment in General Fixed Assets	-	-	-	-	-	-	-	32,764,603	32,764,603	
Fund Balance										
 Restricted										
Beginning: October 1, 2025 (Unaudited)	-	669,426	969,860	1,284,565	(2,969,380)	-	-	-	(45,529)	
Results from Current Operations	-	41,380	(285,943)	58,526	18,395	-	-	-	(167,643)	
 Unassigned										
Beginning: October 1, 2025 (Unaudited)	134,192	-	-	-	-	-	-	-	134,192	
Additions/(Expenditures) to General Fund										
Extraordinary Capital/Operations Reserve	37,500	-	-	-	-	-	-	-	37,500	
1st Qtr Operations Reserve	33,048	-	-	-	-	-	-	-	33,048	
Results from Current Operations	359,771	-	-	-	-	-	-	-	359,771	
Total Fund Equity and Other Credits	\$ 564,512	\$ 710,806	\$ 683,917	\$ 1,343,091	\$ (2,950,985)	\$ -	\$ 32,764,603	\$ -	\$ 33,115,943	
Total Liabilities, Fund Equity and Other Credits	\$ 564,512	\$ 710,806	\$ 683,917	\$ 1,343,091	\$ 30,342	\$ 34,310,000	\$ 32,764,603	\$ -	\$ 70,407,270	

Prepared by:

Unaudited

PFM Management Services LLC

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

Description	June	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Special Assessment Revenue				
Special Assessments - On-Roll	5,429	733,531	765,687	96%
Other Fees and Charges				
Discounts/Collection Fees	-	-	(53,598)	0%
Total Revenue and Other Sources	\$ 5,429	733,531	\$ 765,687	96%
Expenditures and Other Uses				
Executive				
Professional Management	3,917	35,250	47,000	75%
Financial and Administrative				
Audit Services	-	4,200	4,500	93%
Accounting Services	3,333	30,000	40,000	75%
Assessment Roll Services	3,333	30,000	40,000	75%
Arbitrage Rebate Services	-	-	1,500	0%
Other Contractual Services				
Legal Advertising	1,193	2,324	4,200	55%
Trustee Services	-	-	11,250	0%
Dissemination Agent Services	-	3,500	5,000	70%
Bond Amortization Schedules	-	750	1,500	50%
Property Appraiser Fees	-	20,369	750	2716%
Rentals and Leases	374	374	-	0%
Bank Service Fees	-	-	250	0%
Communications & Freight Services				
Postage, Freight & Messenger	35	283	500	57%
Computer Services - Website Development	-	2,400	2,400	100%
Insurance				
	-	7,199	7,000	103%
Printing & Binding				
	-	-	100	0%
Subscription & Memberships				
	-	175	175	100%
Legal Services				
Legal - General Counsel	-	2,054	10,000	21%
Legal - Series 2024 Bonds	-	650	-	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 June 30, 2026

Description	June	Year to Date	Total Annual Budget	% of Budget
Stormwater Management Services				
Professional - Management	3,032	14,447	60,000	24%
Lake System				
Aquatic Weed Control	6,690	57,305	80,000	72%
Lake Bank Maintenance	-	1,000	22,000	5%
Water Quality Reporting/Testing	4,400	8,850.00	15,000	59%
Littoral Shelf - Invasive Plant Ctrl	-	-	10,000	0%
Control Structures/Catch Basin/Outfall	-	-	120,000	0%
Preserve Services				
Repairs & Maintenance	1,742	35,445	15,000	236%
Monitoring	-	720	12,000	6%
Capital Outlay				
Littoral Shelf Plantings	20,950	20,950	10,000	210%
Erosion Restoration	424	10,568	24,500	43%
Contingencies	1,800	1,800.00	27,400	7%
Landscaping				
Repairs & Maintenance	3,600	12,600	36,000	35%
Reserves				
Extraordinary Capital/Operations	4,167	37,500	50,000	75%
1st Quarter Operations Reserve	3,672	33,048	44,064	75%
Total Expenditures and Other Uses	\$ 62,662	\$ 373,760	\$ 712,089	52%
Net Increase/ (Decrease) in Fund Balance	(57,233)	359,771	-	
Fund Balance - Beginning	613,906	134,192	134,192	
Extraordinary Capital/Operations Reserve	4,167	37,500	50,000	
1st Quarter Operations Reserve	3,672	33,048	44,064	
Fund Balance - Ending	\$ 564,512	\$ 564,512	\$ 228,256	

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

Description	June	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Reserve Account	973	8,957	12,500	72%
Revenue Account	1,107	13,713	8,000	171%
Special Assessment Revenue				
Special Assessments - On Roll	4,995	674,860	701,123	96%
Other Fees and Charges				
Fees/Discounts for Early Payment	-	-	(45,867)	0%
Total Revenue and Other Sources	\$ 7,075	\$ 697,530	\$ 675,756	103%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2020A	-	240,000	240,000	100%
Interest Expense				
Series 2020A	-	416,150	416,150	100%
Total Expenditures and Other Uses	\$ -	\$ 656,150	\$ 656,150	100%
Net Increase/ (Decrease) in Fund Balance	7,075	41,380	19,606	
Fund Balance - Beginning	703,731	669,426	669,426	
Fund Balance - Ending	\$ 710,806	\$ 710,806	\$ 689,032	

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

Description	June	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Reserve Account	778	8,193	20,186	41%
Revenue Account	11	440	654	67%
Prepayment Account	127	11,146	-	0%
Special Assessment Revenue				
Special Assessments - Off Roll	-	270,561	345,844	78%
Special Assessments - Prepayments	164,347	1,559,298	-	0%
Total Revenue and Other Sources	\$ 165,264	\$ 1,849,638	\$ 366,684	504%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2020B	-	-	-	0%
Principal Debt Service - Early Redemptions				
Series 2020B	-	1,835,000	-	0%
Interest Expense				
Series 2020B	-	300,581	345,844	87%
Total Expenditures and Other Uses	\$ -	\$ 2,135,581	\$ 345,844	617%
Net Increase/ (Decrease) in Fund Balance	165,264	(285,943)	20,840	
Fund Balance - Beginning	518,653	969,860	969,860	
Fund Balance - Ending	\$ 683,917	\$ 683,917	\$ 990,700	

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

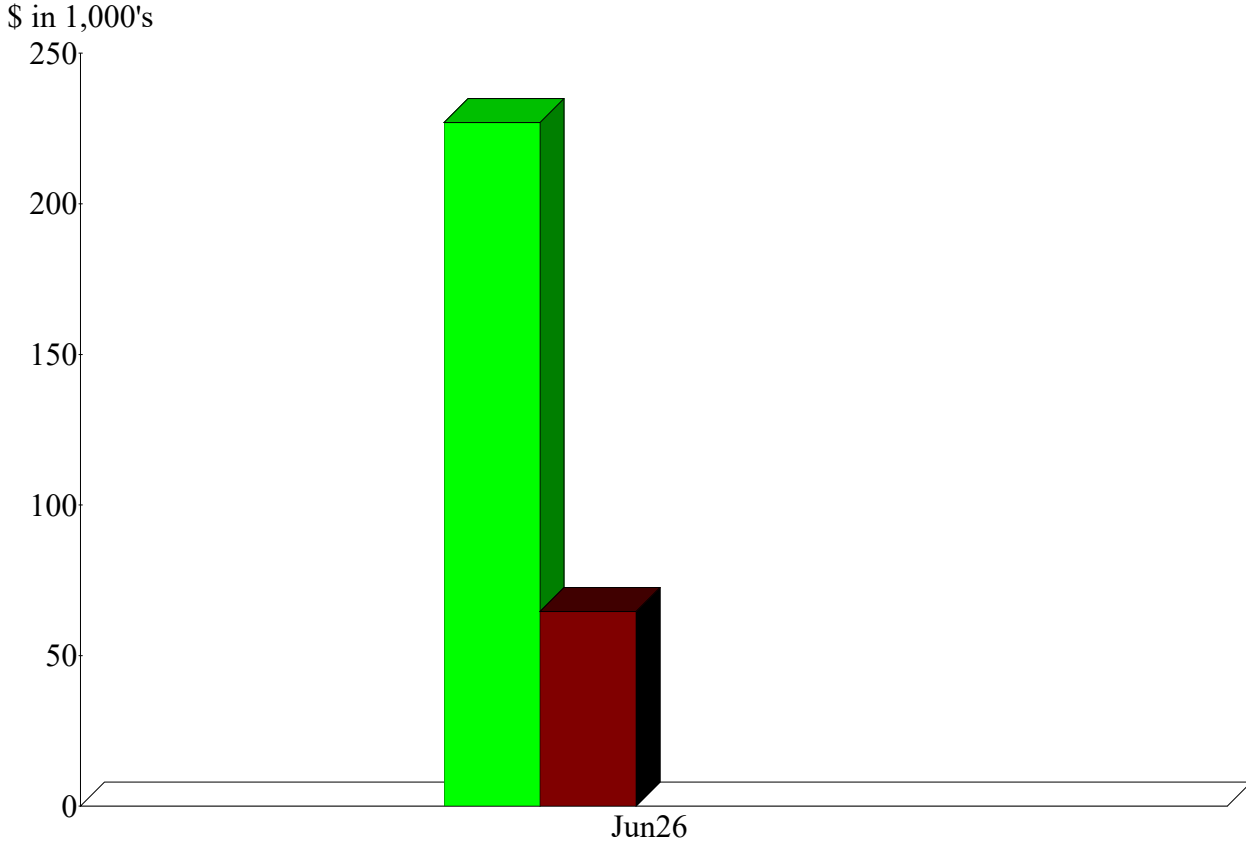
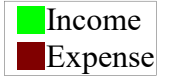
Description	June	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Reserve Account	1,938	17,851	29,076	61%
Revenue Account	1,895	22,921	1,889	1213%
Prepayment Account	330	522	-	0%
Interest Account	0	2	-	0%
Capitalized Interest Account	-	1	300	0%
Special Assessment Revenue				
Special Assessments - On Roll	9,963	1,346,139	1,398,499	96%
Special Assessments - Prepayments	33,107	33,107	-	0%
Other Fees and Charges				
Fees/Discounts for Early Payment	-	-	(91,491)	0%
Intragovernmental Transfer In	-	-	-	0%
Total Revenue and Other Sources	\$ 47,232	\$ 1,420,542	\$ 1,338,273	106%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2024	-	270,000	270,000	100%
Principal Debt Service - Early Redemptions				
Series 2024	-	35,000	-	0%
Interest Expense				
Series 2024	-	1,039,165	1,039,165	100%
Intragovernmental Transfer Out	1,938	17,851	-	0%
Total Expenditures and Other Uses	\$ 1,938	\$ 1,362,016	\$ 1,309,165	104%
Net Increase/ (Decrease) in Fund Balance	45,294	58,526	29,108	
Fund Balance - Beginning	1,297,797	1,284,565	1,284,565	
Fund Balance - Ending	\$ 1,343,091	\$ 1,343,091	\$ 1,313,673	

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

Description	June	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Construction Account	84	544	-	0%
Intragovernmental Transfer in	1,938	17,851	-	0%
Total Revenue and Other Sources	\$ 2,021	\$ 18,395	\$ -	0%
Expenditures and Other Uses				
Capital Outlay				
Intragovernmental Transfer Out	-	-	-	0%
Total Expenditures and Other Uses	\$ -	\$ -	\$ -	0%
Net Increase/ (Decrease) in Fund Balance	2,021	18,395	-	
Fund Balance - Beginning	(2,953,006)	(2,969,380)	-	
Fund Balance - Ending	\$ (2,950,985)	\$ (2,950,985)	\$ -	

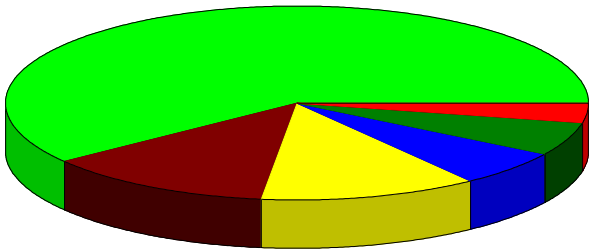
Currents Community Development District

Income and Expense by Month
June 2026



Expense Summary
June 2026

5380000 · Stormwater Mgmt-Construction	60.43%
5130000 · Financial and Administrative	12.80
9099000 · Reserve Allocations	12.13
5120000 · Executive	6.06
5390000 · Other Physical Environment	5.57
5810000 · Interfund Transfer Out	3.00
Total	\$64,600.01



By Account