# Currents

**Community Development District**

*Financial Statements*
*July 31, 2026*

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***Currents Community Development District***

***Monthly Financial Statements***

# Currents Community Development District
## Balance Sheet
### Through July 31, 2026

| | Governmental Funds | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | General Fund | Debt Service Funds | | | Capital Project Fund | Account Groups | | Totals (Memorandum Only) |
| | | Series 2020A | Series 2020B | Series 2024 | Series 2024 | General Long Term Debt | General Fixed Assets | |
| **Assets** | | | | | | | | |
| **Cash and Investments** | | | | | | | | |
| **General Fund** | | | | | | | | |
| Truist Checking Account | $ 410,583 | $ - | $ - | $ - | $ - | $ - | $ - | $ 410,583 |
| **Debt Service Fund** | | | | | | | | |
| Interest Account | - | - | - | 334 | - | - | - | 334 |
| Reserve Account | - | 327,600 | 244,375 | 652,440 | - | - | - | 1,224,415 |
| Revenue Account | - | 385,251 | 6,601 | 658,187 | - | - | - | 1,050,039 |
| Prepayment Account | - | - | 634,323 | 34,167 | - | - | - | 668,489 |
| Construction Account | - | - | - | - | 32,303 | - | - | 32,303 |
| **Accounts Receivable** | 80 | - | - | - | - | - | - | 80 |
| **Due from Other Funds** | | | | | | | | |
| General Fund | - | - | - | - | - | - | - | - |
| Debt Service Fund(s) | - | - | - | - | - | - | - | - |
| **Amount Available in Debt Service Funds** | - | - | - | - | - | 1,598,150 | - | 1,598,150 |
| **Amount to be Provided by Debt Service Funds** | - | - | - | - | - | 32,711,850 | - | 32,711,850 |
| **Investment in General Fixed Assets (net of depreciation)** | - | - | - | - | - | - | 32,764,603 | 32,764,603 |
| **Total Assets** | **$ 410,663** | **$ 712,851** | **$ 885,299** | **$ 1,345,128** | **$ 32,303** | **$ 34,310,000** | **$ 32,764,603** | **$ 70,460,848** |

# Currents Community Development District
## Balance Sheet
## Through July 31, 2026

| | Governmental Funds | | | | | Account Groups | | |
|---|---|---|---|---|---|---|---|---|
| | General Fund | Debt Service Funds | | | Capital Project Fund | General Long Term Debt | General Fixed Assets | Totals (Memorandum Only) |
| | | Series 2020A | Series 2020B | Series 2024 | Series 2024 | | | |
| **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 | - | 43,425 | (84,561) | 60,564 | 20,357 | - | - | 39,784 |
| **Unassigned** | | | | | | | | |
| Beginning: October 1, 2025 (Unaudited) | 134,192 | - | - | - | - | - | - | 134,192 |
| **Additions/(Expenditures) to General Fund** | | | | | | | | |
| Extraordinary Capital/Operations Reserve | 41,667 | - | - | - | - | - | - | 41,667 |
| 1st Qtr Operations Reserve | 36,720 | - | - | - | - | - | - | 36,720 |
| Results from Current Operations | 198,084 | - | - | - | - | - | - | 198,084 |
| **Total Fund Equity and Other Credits** | **$ 410,663** | **$ 712,851** | **$ 885,299** | **$ 1,345,128** | **$ (2,949,023)** | **$ -** | **$ 32,764,603** | **$ 33,169,521** |
| **Total Liabilities, Fund Equity and Other Credits** | **$ 410,663** | **$ 712,851** | **$ 885,299** | **$ 1,345,128** | **$ 32,303** | **$ 34,310,000** | **$ 32,764,603** | **$ 70,460,848** |

## Currents Community Development District
## General Fund
## Statement of Revenues, Expenditures and Changes in Fund Balance
## Through July 31, 2026

| Description | July | Year to Date | Total Annual Budget | % of Budget |
|---|---|---|---|---|
| **Revenue and Other Sources** | | | | |
| **Carryforward** | $ - | $ - | $ - | 0% |
| **Special Assessment Revenue** | | | | |
| Special Assessments - On-Roll | 14 | 733,545 | 765,687 | 96% |
| **Other Fees and Charges** | | | | |
| Discounts/Collection Fees | - | - | (53,598) | 0% |
| **Total Revenue and Other Sources** | **$ 14** | **733,545** | **$ 765,687** | **96%** |
| | | | | |
| **Expenditures and Other Uses** | | | | |
| **Executive** | | | | |
| Professional Management | 3,917 | 39,167 | 47,000 | 83% |
| **Financial and Administrative** | | | | |
| Audit Services | - | 4,200 | 4,500 | 93% |
| Accounting Services | 3,333 | 33,333 | 40,000 | 83% |
| Assessment Roll Services | 3,333 | 33,333 | 40,000 | 83% |
| Arbitrage Rebate Services | - | - | 1,500 | 0% |
| **Other Contractual Services** | | | | |
| Legal Advertising | - | 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 | - | 0% |
| Bank Service Fees | - | - | 250 | 0% |
| **Communications & Freight Services** | | | | |
| Postage, Freight & Messenger | 474 | 757 | 500 | 151% |
| 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 | 119 | 2,173 | 10,000 | 22% |
| Legal - Series 2024 Bonds | 656 | 1,306 | - | 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 July 31, 2026**

| Description | July | Year to Date | Total Annual Budget | % of Budget |
|---|---|---|---|---|
| **Stormwater Management Services** | | | | |
| **Professional - Management** | 3,199 | 17,646 | 60,000 | 29% |
| **Lake System** | | | | |
| Aquatic Weed Control | 6,690 | 63,995 | 80,000 | 80% |
| Lake Bank Maintenance | - | 1,000 | 22,000 | 5% |
| Water Quality Reporting/Testing | - | 8,850.00 | 15,000 | 59% |
| Littoral Shelf - Invasive Plant Ctrl | - | - | 10,000 | 0% |
| Control Structures/Catch Basin/Outfall | 120,000 | 120,000 | 120,000 | 100% |
| **Preserve Services** | | | | |
| Repairs & Maintenance | 1,742 | 37,187 | 15,000 | 248% |
| Monitoring | - | 720 | 12,000 | 6% |
| **Capital Outlay** | | | | |
| Littoral Shelf Plantings | - | 20,950 | 10,000 | 210% |
| Erosion Restoration | - | 10,568 | 24,500 | 43% |
| **Contingencies** | 6,800 | 8,600.00 | 27,400 | 31% |
| **Landscaping** | | | | |
| **Repairs & Maintenance** | 3,600 | 16,200 | 36,000 | 45% |
| **Reserves** | | | | |
| Extraordinary Capital/Operations | 4,167 | 41,667 | 50,000 | 83% |
| 1st Quarter Operations Reserve | 3,672 | 36,720 | 44,064 | 83% |
| **Total Expenditures and Other Uses** | **$ 161,701** | **$ 535,461** | **$ 712,089** | **75%** |
| | | | | |
| **Net Increase/ (Decrease) in Fund Balance** | **(161,687)** | **198,084** | **-** | |
| | | | | |
| **Fund Balance - Beginning** | 564,512 | 134,192 | 134,192 | |
| Extraordinary Capital/Operations Reserve | 4,167 | 41,667 | 50,000 | |
| 1st Quarter Operations Reserve | 3,672 | 36,720 | 44,064 | |
| **Fund Balance - Ending** | **$ 410,663** | **$ 410,663** | **$ 228,256** | |

**Currents Community Development District**
**Debt Service Fund - Series 2020A**
**Statement of Revenues, Expenditures and Changes in Fund Balance**
**Through July 31, 2026**

| Description | July | Year to Date | Total Annual Budget | % of Budget |
|---|---|---|---|---|
| **Revenue and Other Sources** | | | | |
| **Carryforward** | $ - | $ - | $ - | 0% |
| **Interest Income** | | | | |
| Reserve Account | 941 | 9,898 | 12,500 | 79% |
| Revenue Account | 1,091 | 14,804 | 8,000 | 185% |
| **Special Assessment Revenue** | | | | |
| Special Assessments - On Roll | 13 | 674,873 | 701,123 | 96% |
| **Other Fees and Charges** | | | | |
| Fees/Discounts for Early Payment | - | - | (45,867) | 0% |
| **Total Revenue and Other Sources** | **$ 2,045** | **$ 699,575** | **$ 675,756** | **104%** |
| **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** | **2,045** | **43,425** | **19,606** | |
| Fund Balance - Beginning | 710,806 | 669,426 | 669,426 | |
| **Fund Balance - Ending** | **$ 712,851** | **$ 712,851** | **$ 689,032** | |

## Currents Community Development District
## Debt Service Fund - Series 2020B
## Statement of Revenues, Expenditures and Changes in Fund Balance
## Through July 31, 2026

| Description | July | Year to Date | Total Annual Budget | % of Budget |
|---|---|---|---|---|
| **Revenue and Other Sources** | | | | |
| **Carryforward** | $ - | $ - | $ - | 0% |
| **Interest Income** | | | | |
| Reserve Account | 729 | 8,923 | 20,186 | 44% |
| Revenue Account | 14 | 454 | 654 | 69% |
| Prepayment Account | 936 | 12,082 | - | 0% |
| **Special Assessment Revenue** | | | | |
| Special Assessments - Off Roll | 80 | 270,641 | 345,844 | 78% |
| Special Assessments - Prepayments | 199,622 | 1,758,920 | - | 0% |
| **Total Revenue and Other Sources** | **$ 201,382** | **$ 2,051,020** | **$ 366,684** | **559%** |
| | | | | |
| **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** | **201,382** | **(84,561)** | **20,840** | |
| Fund Balance - Beginning | 683,917 | 969,860 | 969,860 | |
| **Fund Balance - Ending** | **$ 885,299** | **$ 885,299** | **$ 990,700** | |

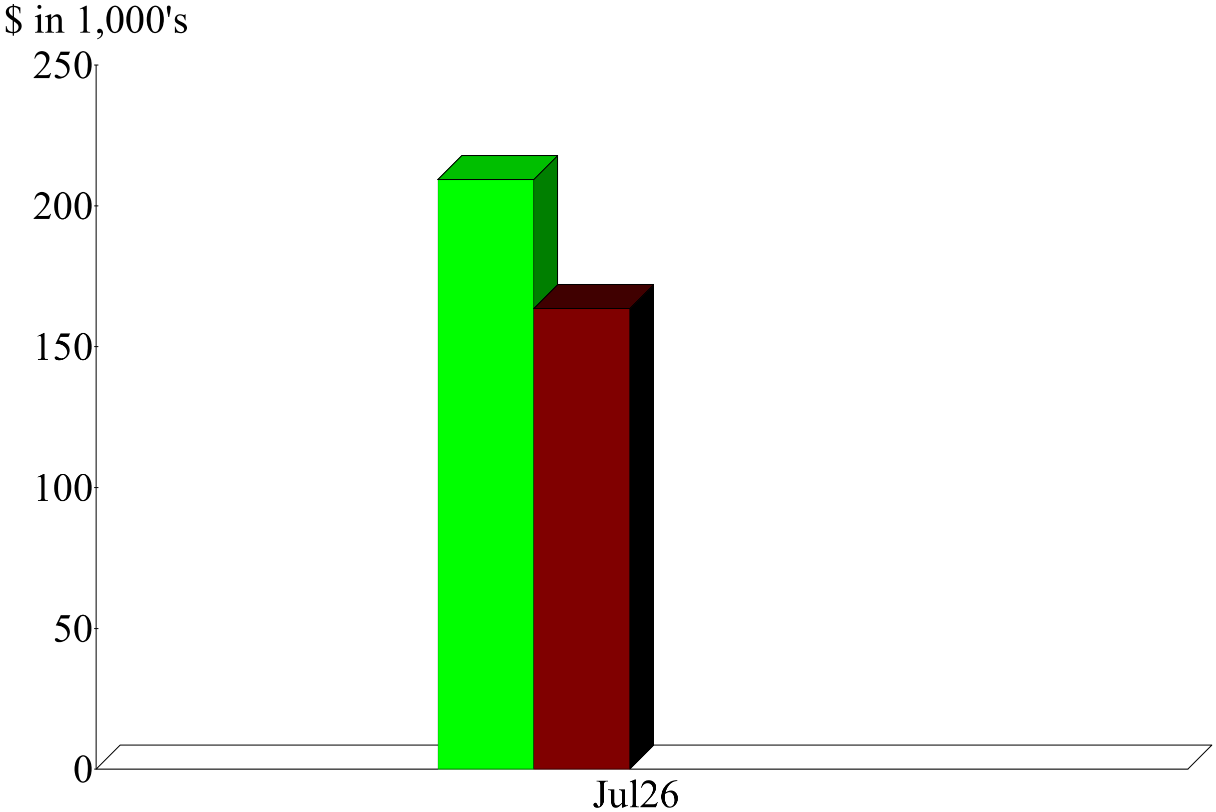
**Currents Community Development District**
**Debt Service Fund - Series 2024**
**Statement of Revenues, Expenditures and Changes in Fund Balance**
**Through July 31, 2026**

| Description | July | Year to Date | Total Annual Budget | % of Budget |
|---|---|---|---|---|
| **Revenue and Other Sources** | | | | |
| **Carryforward** | $ - | $ - | $ - | 0% |
| **Interest Income** | | | | |
| Reserve Account | 1,875 | 19,726 | 29,076 | 68% |
| Revenue Account | 1,864 | 24,786 | 1,889 | 1312% |
| Prepayment Account | 146 | 668 | - | 0% |
| Interest Account | 1 | 3 | - | 0% |
| Capitalized Interest Account | - | 1 | 300 | 0% |
| **Special Assessment Revenue** | | | | |
| Special Assessments - On Roll | 26 | 1,346,165 | 1,398,499 | 96% |
| Special Assessments - Prepayments | - | 33,107 | - | 0% |
| **Other Fees and Charges** | | | | |
| Fees/Discounts for Early Payment | - | - | (91,491) | 0% |
| **Intragovernmental Transfer In** | - | - | - | 0% |
| **Total Revenue and Other Sources** | **$ 3,912** | **$ 1,424,454** | **$ 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** | 1,875 | 19,726 | - | 0% |
| **Total Expenditures and Other Uses** | **$ 1,875** | **$ 1,363,891** | **$ 1,309,165** | **104%** |
| | | | | |
| **Net Increase/ (Decrease) in Fund Balance** | **2,037** | **60,564** | **29,108** | |
| Fund Balance - Beginning | 1,343,091 | 1,284,565 | 1,284,565 | |
| **Fund Balance - Ending** | **$ 1,345,128** | **$ 1,345,128** | **$ 1,313,673** | |

**Currents Community Development District**
**Construction Project Fund - Series 2024**
**Statement of Revenues, Expenditures and Changes in Fund Balance**
**Through July 31, 2026**

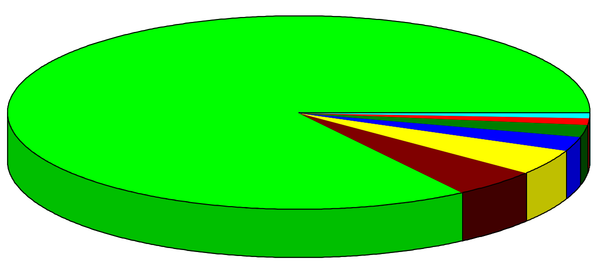
| Description | July | Year to Date | Total Annual Budget | % of Budget |
|---|---|---|---|---|
| **Revenue and Other Sources** | | | | |
| **Carryforward** | $ - | $ - | $ - | 0% |
| **Interest Income** | | | | |
| Construction Account | 87 | 631 | - | 0% |
| **Intragovernmental Transfer in** | 1,875 | 19,726 | - | 0% |
| **Total Revenue and Other Sources** | **$ 1,962** | **$ 20,357** | **$ -** | **0%** |
| **Expenditures and Other Uses** | | | | |
| **Capital Outlay** | | | | |
| **Intragovernmental Transfer Out** | - | - | - | 0% |
| **Total Expenditures and Other Uses** | **$ -** | **$ -** | **$ -** | **0%** |
| **Net Increase/ (Decrease) in Fund Balance** | **1,962** | **20,357** | **-** | |
| Fund Balance - Beginning | (2,950,985) | (2,969,380) | - | |
| **Fund Balance - Ending** | **$ (2,949,023)** | **$ (2,949,023)** | **$ -** | |

**Currents Community Development District**
Income and Expense by Month
July 2026




Expense Summary
July 2026

| | | |
|---|---|---|
| 5380000 · Stormwater Mgmt-( | | 84.63% |
| 9099000 · Reserve Allocations | | 4.79 |
| 5130000 · Financial and Administ | | 4.37 |
| 5120000 · Executive | | 2.39 |
| 5390000 · Other Physical Environ | | 2.20 |
| 5810000 · Interfund Transfer Out | | 1.15 |
| 5140000 · Legal Services | | 0.47 |
| Total | | $163,576.05 |



By Account