Currents

Community Development District

Financial Statements
August 31, 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

Currents Community Development District
Balance Sheet
Through August 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	$ 137,867	$ -	$ -	$ -	$ -	$ -	$ -	$ 137,867
FMIT Investment Account	225,000	-	-	-	-	-	-	225,000
Debt Service Fund								
Interest Account	-	-	-	1	-	-	-	1
Reserve Account	-	327,600	244,375	652,440	-	-	-	1,224,415
Revenue Account	-	387,368	3,865	659,244	-	-	-	1,050,476
Prepayment Account	-	-	236,500	-	-	-	-	236,500
Construction Account	-	-	-	-	34,337	-	-	34,337
Accounts Receivable	-	-	-	-	-	-	-	-
Due from Other Funds								
General Fund	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-
Unamortized Prem/Disc on Bds Pybl	-	-	-	-	101,125	-	-	101,125
Amount Available in Debt Service Funds	-	-	-	-	-	1,199,708	-	1,199,708
Amount to be Provided by Debt Service Funds	-	-	-	-	-	33,110,292	-	33,110,292
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	32,764,603	32,764,603
Total Assets	**$ 362,867**	**$ 714,968**	**$ 484,740**	**$ 1,311,685**	**$ 135,461**	**$ 34,310,000**	**$ 32,764,603**	**$ 70,084,324**

Currents Community Development District
Balance Sheet
Through August 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	
Liabilities								
Accounts Payable	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Due to Other Funds								
General Fund	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-
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	-	-	-	-	-	$17,950,000	-	17,950,000
Total Liabilities	**$ -**	**$ -**	**$ -**	**$ -**	**$ 3,082,451**	**$ 34,310,000**	**$ -**	**$ 37,392,451**
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	-	45,542	(485,119)	27,120	22,390	-	-	(390,068)
Unassigned								
Beginning: October 1, 2025 (Unaudited)	134,192	-	-	-	-	-	-	134,192
Additions/(Expenditures) to General Fund								
Extraordinary Capital/Operations Reserve	45,833	-	-	-	-	-	-	45,833
1st Qtr Operations Reserve	40,392	-	-	-	-	-	-	40,392
Results from Current Operations	142,449	-	-	-	-	-	-	142,449
Total Fund Equity and Other Credits	**$ 362,867**	**$ 714,968**	**$ 484,740**	**$ 1,311,685**	**$ (2,946,990)**	**$ -**	**$ 32,764,603**	**$ 32,691,873**
Total Liabilities, Fund Equity and Other Credits	**$ 362,867**	**$ 714,968**	**$ 484,740**	**$ 1,311,685**	**$ 135,461**	**$ 34,310,000**	**$ 32,764,603**	**$ 70,084,324**

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

Description	August	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	$ -	0%
Special Assessment Revenue				
Special Assessments - On-Roll	-	733,545	765,687	96%
Other Fees and Charges				
Discounts/Collection Fees	-	-	(53,598)	0%
Total Revenue and Other Sources	**$ -**	**733,545**	**$ 765,687**	**96%**
Expenditures and Other Uses				
Executive				
Professional Management	3,917	43,083	47,000	92%
Financial and Administrative				
Audit Services	-	4,200	4,500	93%
Accounting Services	3,333	36,667	40,000	92%
Assessment Roll Services	3,333	36,667	40,000	92%
Arbitrage Rebate Services	-	-	1,500	0%
Other Contractual Services				
Legal Advertising	-	2,324	4,200	55%
Trustee Services	4,246	4,246	11,250	38%
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	66	823	500	165%
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	-	2,173	10,000	22%
Legal - Series 2024 Bonds	257	1,562	-	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 August 31, 2026

Description	August	Year to Date	Total Annual Budget	% of Budget
Stormwater Management Services				
Professional - Management	2,568	20,213	60,000	34%
Lake System				
Aquatic Weed Control	6,690	70,685	80,000	88%
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	100%
Preserve Services				
Repairs & Maintenance	1,742	38,929	15,000	260%
Monitoring	-	720	12,000	6%
Capital Outlay				
Littoral Shelf Plantings	-	20,950	10,000	210%
Erosion Restoration	19,844	30,412	24,500	124%
Contingencies	-	8,600.00	27,400	31%
Landscaping				
Repairs & Maintenance	1,800	18,000	36,000	50%
Reserves				
Extraordinary Capital/Operations	4,167	45,833	50,000	92%
1st Quarter Operations Reserve	3,672	40,392	44,064	92%
Total Expenditures and Other Uses	**$ 55,635**	**$ 591,096**	**$ 712,089**	**83%**
Net Increase/ (Decrease) in Fund Balance	**(55,635)**	**142,449**	**-**	
Fund Balance - Beginning	410,663	134,192	134,192	
Extraordinary Capital/Operations Reserve	4,167	45,833	50,000	
1st Quarter Operations Reserve	3,672	40,392	44,064	
Fund Balance - Ending	**$ 362,867**	**$ 362,867**	**$ 228,256**	

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

Description	August	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	$ -	0%
Interest Income				
Reserve Account	973	10,871	12,500	87%
Revenue Account	1,144	15,948	8,000	199%
Special Assessment Revenue				
Special Assessments - On Roll	-	674,873	701,123	96%
Other Fees and Charges				
Fees/Discounts for Early Payment	-	-	(45,867)	0%
Total Revenue and Other Sources	**$ 2,117**	**$ 701,692**	**$ 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	**2,117**	**45,542**	**19,606**	
Fund Balance - Beginning	712,851	669,426	669,426	
Fund Balance - Ending	**$ 714,968**	**$ 714,968**	**$ 689,032**	

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

Description	August	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	$ -	0%
Interest Income				
Reserve Account	726	9,648	20,186	48%
Revenue Account	19	473	654	72%
Prepayment Account	1,440	13,523	-	0%
Special Assessment Revenue				
Special Assessments - Off Roll	-	270,641	345,844	78%
Special Assessments - Prepayments	36,878	1,795,798	-	0%
Total Revenue and Other Sources	**$ 39,063**	**$ 2,090,084**	**$ 366,684**	**570%**
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2020B	-	-	-	0%
Principal Debt Service - Early Redemptions				
Series 2020B	435,000	2,270,000	-	0%
Interest Expense				
Series 2020B	4,622	305,203	345,844	88%
Total Expenditures and Other Uses	**$ 439,622**	**$ 2,575,203**	**$ 345,844**	**745%**
Net Increase/ (Decrease) in Fund Balance	**(400,558)**	**(485,119)**	**20,840**	
Fund Balance - Beginning	885,299	969,860	969,860	
Fund Balance - Ending	**$ 484,740**	**$ 484,740**	**$ 990,700**	

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

Description	August	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	$ -	0%
Interest Income				
Reserve Account	1,937	21,663	29,076	75%
Revenue Account	1,954	26,740	1,889	1416%
Prepayment Account	101	769	-	0%
Interest Account	1	4	-	0%
Capitalized Interest Account	-	1	300	0%
Special Assessment Revenue				
Special Assessments - On Roll	-	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	**$ 3,994**	**$ 1,428,448**	**$ 1,338,273**	**107%**
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	70,000	-	0%
Interest Expense				
Series 2024	500	1,039,665	1,039,165	100%
Intragovernmental Transfer Out	1,937	21,663	-	0%
Total Expenditures and Other Uses	**$ 37,437**	**$ 1,401,328**	**$ 1,309,165**	**107%**
Net Increase/ (Decrease) in Fund Balance	**(33,443)**	**27,120**	**29,108**	
Fund Balance - Beginning	1,345,128	1,284,565	1,284,565	
Fund Balance - Ending	**$ 1,311,685**	**$ 1,311,685**	**$ 1,313,673**	

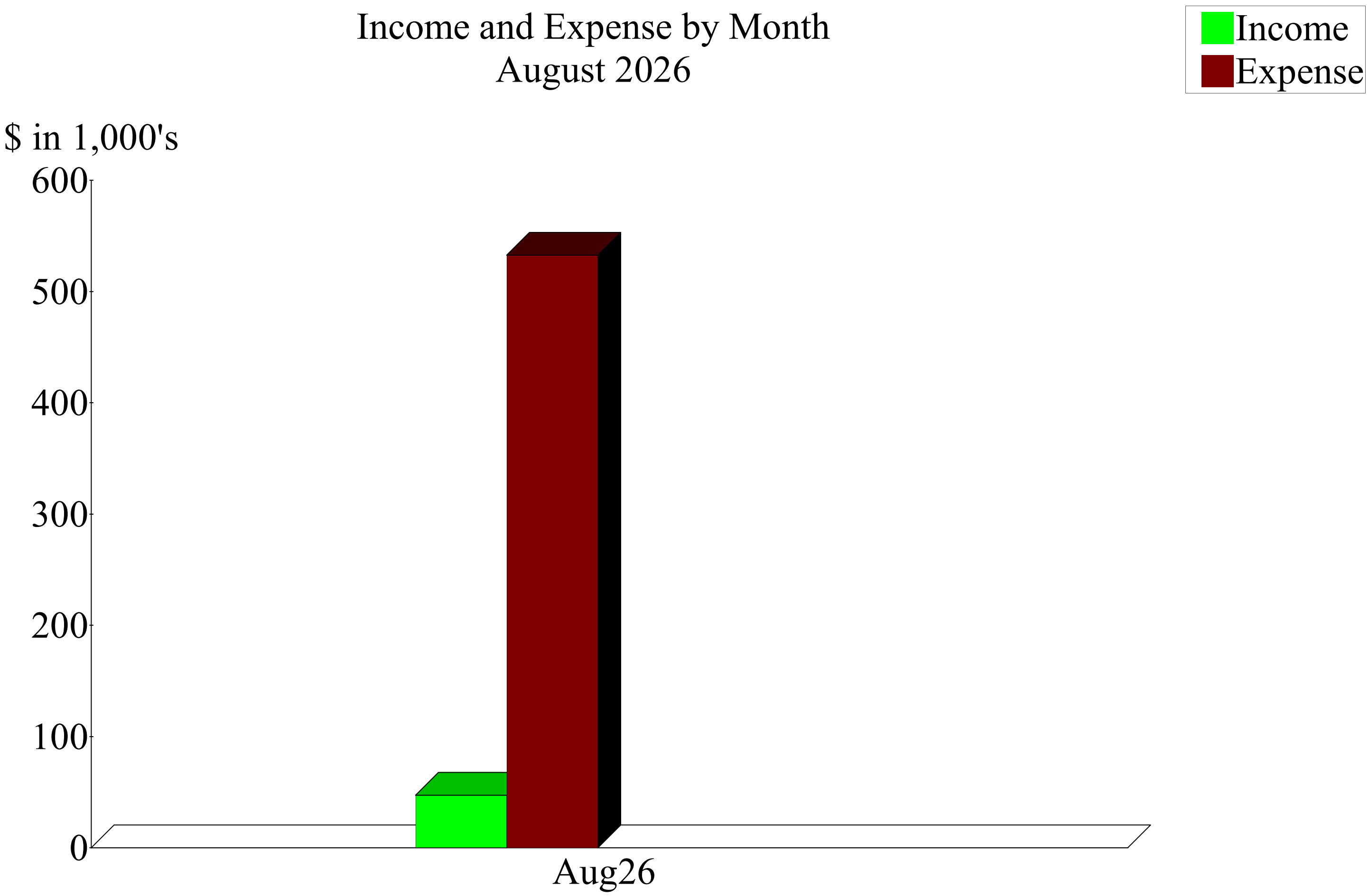
Currents Community Development District
Construction Project Fund - Series 2024
Statement of Revenues, Expenditures and Changes in Fund Balance
Through August 31, 2026

Description	August	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	$ -	0%
Interest Income				
Construction Account	96	727	-	0%
Intragovernmental Transfer in	1,937	21,663	-	0%
Total Revenue and Other Sources	**$ 2,033**	**$ 22,390**	**$ -**	**0%**
Expenditures and Other Uses				
Capital Outlay				
Intragovernmental Transfer Out	-	-	-	0%
Total Expenditures and Other Uses	**$ -**	**$ -**	**$ -**	**0%**
Net Increase/ (Decrease) in Fund Balance	**2,033**	**22,390**	**-**	
Fund Balance - Beginning	(2,949,023)	(2,969,380)	-	
Fund Balance - Ending	**$ (2,946,990)**	**$ (2,946,990)**	**$ -**	

Currents Community Development District

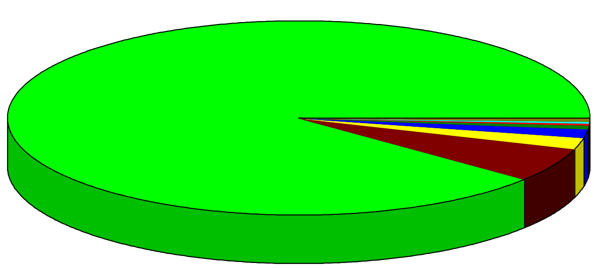
Income and Expense by Month

August 2026



Expense Summary

August 2026



5170000 · Debt Service		89.19%
5380000 · Stormwater Mgmt-Con		5.79
5130000 · Financial and Administ		2.06
9099000 · Reserve Allocations		1.47
5120000 · Executive		0.74
5810000 · Interfund Transfer Out		0.36
5390000 · Other Physical Environ		0.34
5140000 · Legal Services		0.05
Total		$532,693.91

By Account