Currents
Community Development District

September 2026 Financial Package

September 30, 2026

PFM Management Services LLC
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Currents Community Development District
Balance Sheet
Through September 30, 2026

	Governmental Funds					Account Groups		Totals (Memorandum Only)
	General Fund	Debt Service Funds			Capital Project Fund	General Long Term Debt	General Fixed Assets	
		Series 2020A	Series 2020B	Series 2024	Series 2024			
Assets								
Cash and Investments								
General Fund								
Truist Checking Account	$ 97,653	$ -	$ -	$ -	$ -	$ -	$ -	$ 97,653
FMIT Investment Account	225,174	-	-	-	-	-	-	225,174
Debt Service Fund								
Interest Account	-	-	-	1	-	-	-	1
Reserve Account	-	327,600	225,888	651,215	-	-	-	1,204,703
Revenue Account	-	389,490	5,365	661,208	-	-	-	1,056,063
Prepayment Account	-	-	385,665	1,225	-	-	-	386,890
Construction Account	-	-	-	-	36,375	-	-	36,375
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	-	-	-	-	-	1,334,007	-	1,334,007
Amount to be Provided by Debt Service Funds	-	-	-	-	-	32,505,993	-	32,505,993
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	31,862,935	31,862,935
Total Assets	**$ 322,827**	**$ 717,090**	**$ 616,917**	**$ 1,313,649**	**$ 137,500**	**$ 33,840,000**	**$ 31,862,935**	**$ 68,810,918**

Currents Community Development District
Balance Sheet
Through September 30, 2026

	Governmental Funds					Account Groups		Totals (Memorandum Only)
	General Fund	Debt Service Funds			Capital Project Fund			
		Series 2020A	Series 2020B	Series 2024	Series 2024	General Long Term Debt	General Fixed Assets	
Liabilities								
Accounts Payable	$ 80,424	$ -	$ -	$ -	$ -	$ -	$ -	$ 80,424
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	-	-	-	-	-	5,315,000	-	5,315,000
Series 2024	-	-	-	-	-	17,915,000	-	17,915,000
Total Liabilities	**$ 80,424**	**$ -**	**$ -**	**$ -**	**$ 3,082,451**	**$ 33,840,000**	**$ -**	**$ 37,002,875**
Fund Equity and Other Credits								
Investment in General Fixed Assets	-	-	-	-	-	-	31,862,935	31,862,935
Fund Balance								
Restricted								
Beginning: October 1, 2025 (Unaudited)	-	669,426	969,860	1,284,565	(2,969,380)	-	-	(45,529)
Results from Current Operations	-	47,664	(352,942)	29,084	24,429	-	-	(251,766)
Unassigned								
Beginning: October 1, 2025 (Unaudited)	134,192	-	-	-	-	-	-	134,192
Additions/(Expenditures) to General Fund								
Extraordinary Capital/Operations Reserve	50,000	-	-	-	-	-	-	50,000
1st Qtr Operations Reserve	44,064	-	-	-	-	-	-	44,064
Results from Current Operations	14,146	-	-	-	-	-	-	14,146
Total Fund Equity and Other Credits	**$ 242,402**	**$ 717,090**	**$ 616,917**	**$ 1,313,649**	**$ (2,944,951)**	**$ -**	**$ 31,862,935**	**$ 31,808,042**
Total Liabilities, Fund Equity and Other Credits	**$ 322,827**	**$ 717,090**	**$ 616,917**	**$ 1,313,649**	**$ 137,500**	**$ 33,840,000**	**$ 31,862,935**	**$ 68,810,918**

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

Description	September	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	$ -	0%
Interest				
Interest -FMIT	174	174	-	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	**$ 174**	**733,719**	**$ 712,089**	**103%**
Expenditures and Other Uses				
Executive				
Professional Management	3,917	47,000	47,000	100%
Financial and Administrative				
Audit Services	-	4,200	4,500	93%
Accounting Services	3,333	40,000	40,000	100%
Assessment Roll Services	3,333	40,000	40,000	100%
Arbitrage Rebate Services	1,500	1,500	1,500	100%
Other Contractual Services				
Legal Advertising	320	2,643	4,200	63%
Trustee Services	7,427	11,674	11,250	104%
Dissemination Agent Services	-	3,500	5,000	70%
Bond Amortization Schedules	750	1,500	1,500	100%
Property Appraiser Fees	-	20,369	750	2716%
Rentals and Leases	113	487	0	0%
Bank Service Fees	83	83	250	33%
Communications & Freight Services				
Postage, Freight & Messenger	(353)	471	500	94%
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	228	1,790	-	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 September 30, 2026

Description	September	Year to Date	Total Annual Budget	% of Budget
Stormwater Management Services				
Professional - Management	7,575	27,788	60,000	46%
Lake System				
Aquatic Weed Control	6,690	77,375	80,000	97%
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	80,360	119,289	15,000	795%
Monitoring	3,563	4,283	12,000	36%
Capital Outlay				
Littoral Shelf Plantings	-	20,950	10,000	210%
Erosion Restoration	-	30,412	24,500	124%
Contingencies	-	8,600.00	27,400	31%
Landscaping				
Repairs & Maintenance	1,800	19,800	36,000	55%
Reserves				
Extraordinary Capital/Operations	4,167	50,000	50,000	100%
1st Quarter Operations Reserve	3,672	44,064	44,064	100%
Total Expenditures and Other Uses	**$ 128,477**	**$ 719,573**	**$ 712,089**	**101%**
Net Increase/ (Decrease) in Fund Balance	**(128,303)**	**14,146**	**(0)**	
Fund Balance - Beginning	362,867	134,192	134,192	
Extraordinary Capital/Operations Reserve	4,167	50,000	50,000	
1st Quarter Operations Reserve	3,672	44,064	44,064	
Fund Balance - Ending	**$ 242,402**	**$ 242,402**	**$ 228,256**	

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

Description	September	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	$ -	0%
Interest Income	-			
Reserve Account	973	11,844	12,500	95%
Revenue Account	1,150	17,097	8,000	214%
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	**$ 2,122**	**$ 703,814**	**$ 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	**2,122**	**47,664**	**19,606**	
Fund Balance - Beginning	714,968	669,426	669,426	
Fund Balance - Ending	**$ 717,090**	**$ 717,090**	**$ 689,032**	

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

Description	September	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	$ -	0%
Interest Income				
Reserve Account	726	10,374	20,186	51%
Revenue Account	12	485	654	74%
Prepayment Account	763	14,286	-	0%
Special Assessment Revenue				
Special Assessments - Off Roll	-	270,641	345,844	78%
Special Assessments - Prepayments	130,677	1,926,475	-	0%
Total Revenue and Other Sources	**$ 132,177**	**$ 2,222,261**	**$ 366,684**	**606%**
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2020B	-	-	-	0%
Principal Debt Service - Early Redemptions				
Series 2020B	-	2,270,000	-	0%
Interest Expense				
Series 2020B	-	305,203	345,844	88%
Total Expenditures and Other Uses	**$ -**	**$ 2,575,203**	**$ 345,844**	**745%**
Net Increase/ (Decrease) in Fund Balance	**132,177**	**(352,942)**	**20,840**	
Fund Balance - Beginning	484,740	969,860	969,860	
Fund Balance - Ending	**$ 616,917**	**$ 616,917**	**$ 990,700**	

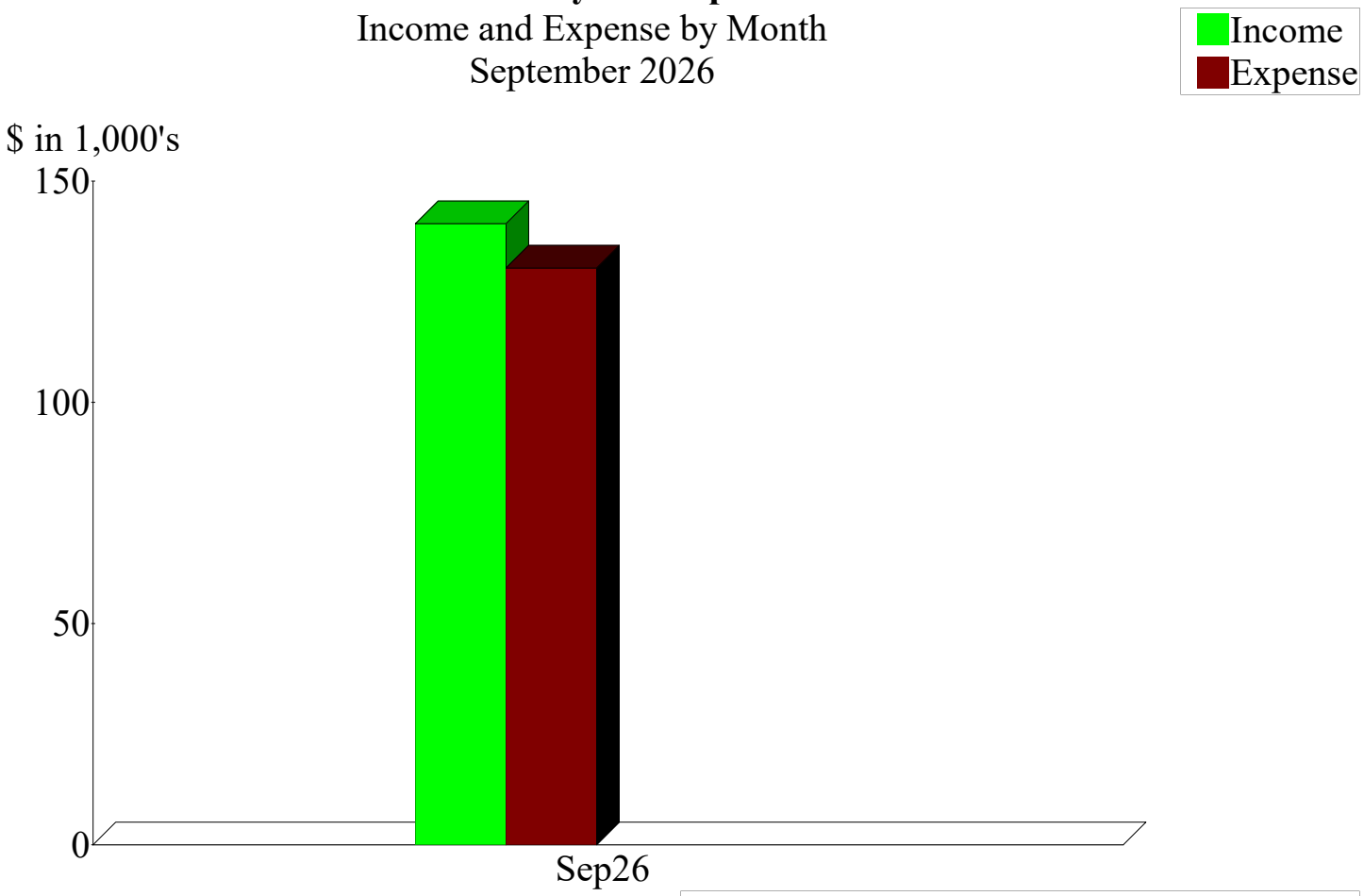
Currents Community Development District
Debt Service Fund - Series 2024
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2026

Description	September	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	$ -	0%
Interest Income				
Reserve Account	1,937	23,600	29,076	81%
Revenue Account	1,957	28,697	1,889	1519%
Prepayment Account	7	776	-	0%
Interest Account	-	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	**$ 3,901**	**$ 1,432,350**	**$ 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	-	70,000	-	0%
Interest Expense				
Series 2024	-	1,039,665	1,039,165	100%
Intragovernmental Transfer Out	1,937	23,601	-	0%
Total Expenditures and Other Uses	**$ 1,937**	**$ 1,403,266**	**$ 1,309,165**	**107%**
Net Increase/ (Decrease) in Fund Balance	**1,964**	**29,084**	**29,108**	
Fund Balance - Beginning	1,311,685	1,284,565	1,284,565	
Fund Balance - Ending	**$ 1,313,649**	**$ 1,313,649**	**$ 1,313,673**	

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

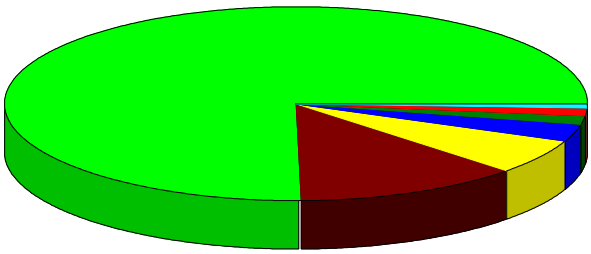
Description	September	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	$ -	0%
Interest Income				
Construction Account	101	828	-	0%
Intragovernmental Transfer in	1,937	23,601	-	0%
Total Revenue and Other Sources	**$ 2,039**	**$ 24,429**	**$ -**	**0%**
Expenditures and Other Uses				
Capital Outlay				
Intragovernmental Transfer Out	-	-	-	0%
Total Expenditures and Other Uses	**$ -**	**$ -**	**$ -**	**0%**
Net Increase/ (Decrease) in Fund Balance	**2,039**	**24,429**	**-**	
Fund Balance - Beginning	(2,946,990)	(2,969,380)	-	
Fund Balance - Ending	**$ (2,944,951)**	**$ (2,944,951)**	**$ -**	

Currents Community Development District
Income and Expense by Month
September 2026



Expense Summary
September 2026

5380000 · Stormwater Mgmt-C	75.29%
5130000 · Financial and Adminis	12.66
9099000 · Reserve Allocations	6.01
5120000 · Executive	3.00
5810000 · Interfund Transfer Out	1.49
5390000 · Other Physical Environ	1.38
5140000 · Legal Services	0.17
Total	$130,414.88



By Account