One Daytona CDD

December 2025 Financial Package

December 31, 2025

PFM Group Consulting LLC
3501 Quadrangle Blvd
Suite 270
Orlando, FL 32817
407-723-5900

One Daytona CDD

Statement of Financial Position
As of 12/31/2025

	General Fund	Debt Service	Long Term Debt Group	Total
Assets				
Current Assets				
General Checking Account	$ 3,627.28			$ 3,627.28
Restricted Reserve	3,217.30			3,217.30
Revenue Series 2018		$ 98.11		98.11
Redemption Account Series 2018		5,096.37		5,096.37
Total Current Assets	$ 6,844.58	$ 5,194.48	$ -	$ 12,039.06
Investments				
Amount Available in Debt Service Funds			$ 5,194.48	$ 5,194.48
Amount To Be Provided			13,985,653.02	13,985,653.02
Total Investments	$ -	$ -	$ 13,990,847.50	$ 13,990,847.50
Total Assets	$ 6,844.58	$ 5,194.48	$ 13,990,847.50	$ 14,002,886.56
Liabilities and Net Assets				
Long Term Liabilities				
Revenue Bonds Payable - Long-Term			$ 13,990,847.50	$ 13,990,847.50
Total Long Term Liabilities	$ -	$ -	$ 13,990,847.50	$ 13,990,847.50
Total Liabilities	$ -	$ -	$ 13,990,847.50	$ 13,990,847.50
Net Assets				
Net Assets, Unrestricted	$ (104,000.00)			$ (104,000.00)
Net Assets - General Government	110,776.58			110,776.58
Current Year Net Assets - General Government	68.00			68.00
Net Assets, Unrestricted		$ 5,161.09		5,161.09
Current Year Net Assets, Unrestricted		33.39		33.39
Total Net Assets	$ 6,844.58	$ 5,194.48	$ -	$ 12,039.06
Total Liabilities and Net Assets	$ 6,844.58	$ 5,194.48	$ 13,990,847.50	$ 14,002,886.56

One Daytona CDD
Statement of Activities
As of 12/31/2025

	General Fund	Debt Service	Long Term Debt Group	Total
Revenues				
Developer Contributions	$ 18,941.62			$ 18,941.62
Total Revenues	$ 18,941.62	$ -	$ -	$ 18,941.62
Expenses				
Public Official Insurance	$ 3,552.00			$ 3,552.00
District Management	8,124.99			8,124.99
Engineering	585.90			585.90
Arbitrage Calculation	350.00			350.00
Postage & Shipping	1.48			1.48
Legal Advertising	55.25			55.25
Web Site Maintenance	405.00			405.00
Dues, Licenses, and Fees	175.00			175.00
General - Insurance	4,342.00			4,342.00
Other Insurance	1,350.00			1,350.00
Total Expenses	$ 18,941.62	$ -	$ -	$ 18,941.62
Other Revenues (Expenses) & Gains (Losses)				
Interest Income	$ 68.00			$ 68.00
Interest Income		$ 33.39		33.39
Total Other Revenues (Expenses) & Gains (Losses)	$ 68.00	$ 33.39	$ -	$ 101.39
Change In Net Assets	$ 68.00	$ 33.39	$ -	$ 101.39
Net Assets At Beginning Of Year	$ 6,776.58	$ 5,161.09	$ -	$ 11,937.67
Net Assets At End Of Year	$ 6,844.58	$ 5,194.48	$ -	$ 12,039.06

One Daytona CDD
Budget to Actual
For the month ending 12/31/2025

	Actual	Year To Date Budget	Variance	FY2026 Adopted Budget	Percentage Spent
Revenues					
Developer Contributions	$ 18,941.62	$ 27,582.50	$ (8,640.88)	$ 110,330.00	17.17%
Net Revenues	**$ 18,941.62**	**$ 27,582.50**	**$ (8,640.88)**	**$ 110,330.00**	**17.17%**
General & Administrative Expenses					
Public Official Insurance	$ 3,552.00	$ 950.00	$ 2,602.00	$ 3,800.00	93.47%
Trustee Services	-	1,125.00	(1,125.00)	4,500.00	0.00%
District Management	8,124.99	8,125.00	(0.01)	32,500.00	25.00%
Engineering	585.90	5,000.00	(4,414.10)	20,000.00	2.93%
District Counsel	-	5,375.00	(5,375.00)	21,500.00	0.00%
Arbitrage	350.00	500.00	(150.00)	2,000.00	17.50%
Audit	-	1,625.00	(1,625.00)	6,500.00	0.00%
Travel and Per Diem	-	87.50	(87.50)	350.00	0.00%
Telephone	-	12.50	(12.50)	50.00	0.00%
Postage & Shipping	1.48	37.50	(36.02)	150.00	0.99%
Copies	-	12.50	(12.50)	50.00	0.00%
Legal Advertising	55.25	500.00	(444.75)	2,000.00	2.76%
Web Site Maintenance	405.00	705.00	(300.00)	2,820.00	14.36%
Dues, Licenses, and Fees	175.00	43.75	131.25	175.00	100.00%
General - Insurance	4,342.00	1,162.50	3,179.50	4,650.00	93.38%
Other Insurance	1,350.00	337.50	1,012.50	1,350.00	100.00%
Tax Preparation Fee	-	6.25	(6.25)	25.00	0.00%
Contingency	-	727.50	(727.50)	2,910.00	0.00%
Hurricane Cleanup	-	1,250.00	(1,250.00)	5,000.00	0.00%
Total General & Administrative Expenses	**$ 18,941.62**	**$ 27,582.50**	**$ (8,640.88)**	**$ 110,330.00**	**17.17%**
Total Expenses	**$ 18,941.62**	**$ 27,582.50**	**$ (8,640.88)**	**$ 110,330.00**	**17.17%**
Income (Loss) from Operations	**$ -**	**$ -**	**$ -**	**$ -**	
Other Income (Expense)					
Interest Income	$ 68.00	$ -	$ 68.00	$ -	
Total Other Income (Expense)	**$ 68.00**	**$ -**	**$ 68.00**	**$ -**	
Net Income (Loss)	**$ 68.00**	**$ -**	**$ 68.00**	**$ -**	