



One Daytona CDD

April 2026 Financial Package

April 30, 2026

PFM Management Services LLC
3501 Quadrangle Blvd
Suite 270
Orlando, FL 32817
407-723-5900



One Daytona CDD
Statement of Financial Position
As of 4/30/2026

	General Fund	Debt Service	Long Term Debt Group	Total
<u>Assets</u>				
<u>Current Assets</u>				
General Checking Account	\$ 7,282.25			\$ 7,282.25
Restricted Reserve	3,251.91			3,251.91
Revenue Series 2018		\$ 1.10		1.10
Redemption Account Series 2018		5,254.19		5,254.19
Total Current Assets	<u>\$ 10,534.16</u>	<u>\$ 5,255.29</u>	<u>\$ -</u>	<u>\$ 15,789.45</u>
<u>Investments</u>				
Amount Available in Debt Service Funds			\$ 5,255.29	\$ 5,255.29
Amount To Be Provided			13,985,592.21	13,985,592.21
Total Investments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,990,847.50</u>	<u>\$ 13,990,847.50</u>
Total Assets	<u><u>\$ 10,534.16</u></u>	<u><u>\$ 5,255.29</u></u>	<u><u>\$ 13,990,847.50</u></u>	<u><u>\$ 14,006,636.95</u></u>
<u>Liabilities and Net Assets</u>				
<u>Current Liabilities</u>				
Accounts Payable	\$ 3,593.33			\$ 3,593.33
Total Current Liabilities	<u>\$ 3,593.33</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,593.33</u>
<u>Long Term Liabilities</u>				
Revenue Bonds Payable - Long-Term			\$ 13,990,847.50	\$ 13,990,847.50
Total Long Term Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,990,847.50</u>	<u>\$ 13,990,847.50</u>
Total Liabilities	<u><u>\$ 3,593.33</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 13,990,847.50</u></u>	<u><u>\$ 13,994,440.83</u></u>
<u>Net Assets</u>				
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	164.25			164.25
Net Assets, Unrestricted		\$ 5,161.09		5,161.09
Current Year Net Assets, Unrestricted		94.20		94.20
Total Net Assets	<u><u>\$ 6,940.83</u></u>	<u><u>\$ 5,255.29</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 12,196.12</u></u>
Total Liabilities and Net Assets	<u><u>\$ 10,534.16</u></u>	<u><u>\$ 5,255.29</u></u>	<u><u>\$ 13,990,847.50</u></u>	<u><u>\$ 14,006,636.95</u></u>



One Daytona CDD
Statement of Activities
As of 4/30/2026

	General Fund	Debt Service	Long Term Debt Group	Total
<u>Revenues</u>				
Developer Contributions	\$ 37,358.95			\$ 37,358.95
Total Revenues	<u>\$ 37,358.95</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 37,358.95</u>
<u>Expenses</u>				
Public Official Insurance	\$ 3,552.00			\$ 3,552.00
District Management	18,958.31			18,958.31
Engineering	6,181.95			6,181.95
District Counsel	688.50			688.50
Arbitrage Calculation	350.00			350.00
Tax Preparation	16.05			16.05
Travel and Per Diem	85.80			85.80
Postage & Shipping	1.48			1.48
Legal Advertising	112.86			112.86
Web Site Maintenance	1,545.00			1,545.00
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	<u>\$ 37,358.95</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 37,358.95</u>
<u>Other Revenues (Expenses) & Gains (Losses)</u>				
Interest Income	\$ 164.25			\$ 164.25
Interest Income		\$ 94.20		94.20
Total Other Revenues (Expenses) & Gains (Losses)	<u>\$ 164.25</u>	<u>\$ 94.20</u>	<u>\$ -</u>	<u>\$ 258.45</u>
Change In Net Assets	\$ 164.25	\$ 94.20	\$ -	\$ 258.45
Net Assets At Beginning Of Year	\$ 6,776.58	\$ 5,161.09	\$ -	\$ 11,937.67
Net Assets At End Of Year	<u>\$ 6,940.83</u>	<u>\$ 5,255.29</u>	<u>\$ -</u>	<u>\$ 12,196.12</u>



One Daytona CDD
Budget to Actual
For the month ending 04/30/2026

	Actual	Year To Date Budget	Variance	FY2026 Adopted Budget	Percentage Spent
<u>Revenues</u>					
Developer Contributions	\$ 37,358.95	\$ 64,359.17	\$ (27,000.22)	\$ 110,330.00	33.86%
Net Revenues	\$ 37,358.95	\$ 64,359.17	\$ (27,000.22)	\$ 110,330.00	33.86%
<u>General & Administrative Expenses</u>					
Public Official Insurance	\$ 3,552.00	\$ 2,216.67	\$ 1,335.33	\$ 3,800.00	93.47%
Trustee Services	-	2,625.00	(2,625.00)	4,500.00	0.00%
District Management	18,958.31	18,958.33	(0.02)	32,500.00	58.33%
Engineering	6,181.95	11,666.67	(5,484.72)	20,000.00	30.91%
District Counsel	688.50	12,541.67	(11,853.17)	21,500.00	3.20%
Arbitrage	350.00	1,166.67	(816.67)	2,000.00	17.50%
Audit	-	3,791.67	(3,791.67)	6,500.00	0.00%
Travel and Per Diem	85.80	204.17	(118.37)	350.00	24.51%
Telephone	-	29.17	(29.17)	50.00	0.00%
Postage & Shipping	1.48	87.50	(86.02)	150.00	0.99%
Copies	-	29.17	(29.17)	50.00	0.00%
Legal Advertising	112.86	1,166.67	(1,053.81)	2,000.00	5.64%
Web Site Maintenance	1,545.00	1,645.00	(100.00)	2,820.00	54.79%
Dues, Licenses, and Fees	175.00	102.08	72.92	175.00	100.00%
General - Insurance	4,342.00	2,712.50	1,629.50	4,650.00	93.38%
Other Insurance	1,350.00	787.50	562.50	1,350.00	100.00%
Tax Preparation Fee	16.05	14.58	1.47	25.00	64.20%
Contingency	-	1,697.50	(1,697.50)	2,910.00	0.00%
Hurricane Cleanup	-	2,916.67	(2,916.67)	5,000.00	0.00%
Total General & Administrative Expenses	\$ 37,358.95	\$ 64,359.17	\$ (27,000.22)	\$ 110,330.00	33.86%
Total Expenses	\$ 37,358.95	\$ 64,359.17	\$ (27,000.22)	\$ 110,330.00	33.86%
Income (Loss) from Operations	\$ -	\$ -	\$ -	\$ -	
<u>Other Income (Expense)</u>					
Interest Income	\$ 164.25	\$ -	\$ 164.25	\$ -	
Total Other Income (Expense)	\$ 164.25	\$ -	\$ 164.25	\$ -	
Net Income (Loss)	\$ 164.25	\$ -	\$ 164.25	\$ -	