



One Daytona CDD

July 2026 Financial Package

July 31, 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 7/31/2026

	General Fund	Debt Service	Long Term Debt Group	Total
<u>Assets</u>				
<u>Current Assets</u>				
General Checking Account	\$ 3,735.77			\$ 3,735.77
Restricted Reserve	3,278.62			3,278.62
Accounts Receivable - Due from Developer	5,435.97			5,435.97
Revenue Series 2018		\$ 1.10		1.10
Redemption Account Series 2018		6,461.32		6,461.32
Total Current Assets	<u>\$ 12,450.36</u>	<u>\$ 6,462.42</u>	<u>\$ -</u>	<u>\$ 18,912.78</u>
<u>Investments</u>				
Amount Available in Debt Service Funds			\$ 6,462.42	\$ 6,462.42
Amount To Be Provided			13,289,784.80	13,289,784.80
Total Investments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,296,247.22</u>	<u>\$ 13,296,247.22</u>
Total Assets	<u><u>\$ 12,450.36</u></u>	<u><u>\$ 6,462.42</u></u>	<u><u>\$ 13,296,247.22</u></u>	<u><u>\$ 13,315,160.00</u></u>
<u>Liabilities and Net Assets</u>				
<u>Current Liabilities</u>				
Accounts Payable	\$ 5,435.97			\$ 5,435.97
Deferred Revenue	5,435.97			5,435.97
Total Current Liabilities	<u>\$ 10,871.94</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,871.94</u>
<u>Long Term Liabilities</u>				
Revenue Bonds Payable - Long-Term			\$ 13,296,247.22	\$ 13,296,247.22
Total Long Term Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,296,247.22</u>	<u>\$ 13,296,247.22</u>
Total Liabilities	<u><u>\$ 10,871.94</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 13,296,247.22</u></u>	<u><u>\$ 13,307,119.16</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	(5,198.16)			(5,198.16)
Net Assets, Unrestricted		\$ 5,161.09		5,161.09
Current Year Net Assets, Unrestricted		1,301.33		1,301.33
Total Net Assets	<u><u>\$ 1,578.42</u></u>	<u><u>\$ 6,462.42</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 8,040.84</u></u>
Total Liabilities and Net Assets	<u><u>\$ 12,450.36</u></u>	<u><u>\$ 6,462.42</u></u>	<u><u>\$ 13,296,247.22</u></u>	<u><u>\$ 13,315,160.00</u></u>



One Daytona CDD
Statement of Activities
As of 7/31/2026

	General Fund	Debt Service	Long Term Debt Group	Total
<u>Revenues</u>				
Developer Contributions	\$ 62,388.38			\$ 62,388.38
Ad Valorem and Real Property Tax Revenue		\$ 863,485.28		863,485.28
Total Revenues	<u>\$ 62,388.38</u>	<u>\$ 863,485.28</u>	<u>\$ -</u>	<u>\$ 925,873.66</u>
<u>Expenses</u>				
Public Official Insurance	\$ 3,552.00			\$ 3,552.00
Trustee Services	4,246.25			4,246.25
District Management	27,083.30			27,083.30
Engineering	11,821.90			11,821.90
District Counsel	2,920.50			2,920.50
Audit	9,250.00			9,250.00
Arbitrage Calculation	350.00			350.00
Tax Preparation	16.05			16.05
Travel and Per Diem	85.80			85.80
Postage & Shipping	7.06			7.06
Legal Advertising	374.49			374.49
Web Site Maintenance	2,250.00			2,250.00
Dues, Licenses, and Fees	175.00			175.00
General - Insurance	4,342.00			4,342.00
Other Insurance	1,350.00			1,350.00
Principal Payment		\$ 694,600.28		694,600.28
Interest Payments		168,885.00		168,885.00
Total Expenses	<u>\$ 67,824.35</u>	<u>\$ 863,485.28</u>	<u>\$ -</u>	<u>\$ 931,309.63</u>
<u>Other Revenues (Expenses) & Gains (Losses)</u>				
Interest Income	\$ 237.81			\$ 237.81
Interest Income		\$ 1,301.33		1,301.33
Total Other Revenues (Expenses) & Gains (Losses)	<u>\$ 237.81</u>	<u>\$ 1,301.33</u>	<u>\$ -</u>	<u>\$ 1,539.14</u>
Change In Net Assets	\$ (5,198.16)	\$ 1,301.33	\$ -	\$ (3,896.83)
Net Assets At Beginning Of Year	<u>\$ 6,776.58</u>	<u>\$ 5,161.09</u>	<u>\$ -</u>	<u>\$ 11,937.67</u>
Net Assets At End Of Year	<u>\$ 1,578.42</u>	<u>\$ 6,462.42</u>	<u>\$ -</u>	<u>\$ 8,040.84</u>



One Daytona CDD
Budget to Actual
For the month ending 07/31/2026

	Actual	Year To Date Budget	Variance	FY2026 Adopted Budget	Percentage Spent
<u>Revenues</u>					
Developer Contributions	\$ 62,388.38	\$ 91,941.67	\$ (29,553.29)	\$ 110,330.00	56.55%
Net Revenues	\$ 62,388.38	\$ 91,941.67	\$ (29,553.29)	\$ 110,330.00	56.55%
<u>General & Administrative Expenses</u>					
Public Official Insurance	\$ 3,552.00	\$ 3,166.67	\$ 385.33	\$ 3,800.00	93.47%
Trustee Services	4,246.25	3,750.00	496.25	4,500.00	94.36%
District Management	27,083.30	27,083.33	(0.03)	32,500.00	83.33%
Engineering	11,821.90	16,666.67	(4,844.77)	20,000.00	59.11%
District Counsel	2,920.50	17,916.67	(14,996.17)	21,500.00	13.58%
Arbitrage	350.00	1,666.67	(1,316.67)	2,000.00	17.50%
Audit	9,250.00	5,416.67	3,833.33	6,500.00	142.31%
Travel and Per Diem	85.80	291.67	(205.87)	350.00	24.51%
Telephone	-	41.67	(41.67)	50.00	0.00%
Postage & Shipping	7.06	125.00	(117.94)	150.00	4.71%
Copies	-	41.67	(41.67)	50.00	0.00%
Legal Advertising	374.49	1,666.67	(1,292.18)	2,000.00	18.72%
Web Site Maintenance	2,250.00	2,350.00	(100.00)	2,820.00	79.79%
Dues, Licenses, and Fees	175.00	145.83	29.17	175.00	100.00%
General - Insurance	4,342.00	3,875.00	467.00	4,650.00	93.38%
Other Insurance	1,350.00	1,125.00	225.00	1,350.00	100.00%
Tax Preparation Fee	16.05	20.83	(4.78)	25.00	64.20%
Contingency	-	2,425.00	(2,425.00)	2,910.00	0.00%
Hurricane Cleanup	-	4,166.67	(4,166.67)	5,000.00	0.00%
Total General & Administrative Expenses	\$ 67,824.35	\$ 91,941.67	\$ (24,117.32)	\$ 110,330.00	61.47%
Total Expenses	\$ 67,824.35	\$ 91,941.67	\$ (24,117.32)	\$ 110,330.00	61.47%
Income (Loss) from Operations	\$ (5,435.97)	\$ -	\$ (5,435.97)	\$ -	
<u>Other Income (Expense)</u>					
Interest Income	\$ 237.81	\$ -	\$ 237.81	\$ -	
Total Other Income (Expense)	\$ 237.81	\$ -	\$ 237.81	\$ -	
Net Income (Loss)	\$ (5,198.16)	\$ -	\$ (5,198.16)	\$ -	