



BIG CYPRESS STEWARDSHIP DISTRICT

December 2025 Financial Report

December 31, 2025

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Big Cypress Stewardship District
Statement of Financial Position
As of 12/31/2025

	General Fund	Capital Fund	Total
<u>Assets</u>			
<u>Current Assets</u>			
General Checking Account	\$ 748.08		\$ 748.08
Accounts Receivable - Due from Developer	17,997.53		17,997.53
Accounts Receivable - Due from Developer		\$ 816.00	816.00
Total Current Assets	<u>\$ 18,745.61</u>	<u>\$ 816.00</u>	<u>\$ 19,561.61</u>
Total Assets	<u><u>\$ 18,745.61</u></u>	<u><u>\$ 816.00</u></u>	<u><u>\$ 19,561.61</u></u>
<u>Liabilities and Net Assets</u>			
<u>Current Liabilities</u>			
Accounts Payable	\$ 18,527.23		\$ 18,527.23
Deferred Revenue	17,997.53		17,997.53
Accounts Payable		\$ 816.00	816.00
Deferred Revenue		816.00	816.00
Total Current Liabilities	<u>\$ 36,524.76</u>	<u>\$ 1,632.00</u>	<u>\$ 38,156.76</u>
Total Liabilities	<u><u>\$ 36,524.76</u></u>	<u><u>\$ 1,632.00</u></u>	<u><u>\$ 38,156.76</u></u>
<u>Net Assets</u>			
Net Assets, Unrestricted	\$ 239.76		\$ 239.76
Net Assets - General Government	1,423.97		1,423.97
Current Year Net Assets - General Government	(19,442.88)		(19,442.88)
Net Assets, Unrestricted		\$ (1,849.00)	(1,849.00)
Current Year Net Assets, Unrestricted		1,033.00	1,033.00
Total Net Assets	<u><u>\$ (17,779.15)</u></u>	<u><u>\$ (816.00)</u></u>	<u><u>\$ (18,595.15)</u></u>
Total Liabilities and Net Assets	<u><u>\$ 18,745.61</u></u>	<u><u>\$ 816.00</u></u>	<u><u>\$ 19,561.61</u></u>



Big Cypress Stewardship District
Statement of Activities
As of 12/31/2025

	General Fund	Capital Fund	Total
<u>Revenues</u>			
Interest Income	\$ 20.65		\$ 20.65
Developer Contributions	7,973.26		7,973.26
Developer Contributions		\$ 2,666.00	2,666.00
Total Revenues	<u>\$ 7,993.91</u>	<u>\$ 2,666.00</u>	<u>\$ 10,659.91</u>
<u>Expenses</u>			
Public Officials Insurance	\$ 4,012.00		\$ 4,012.00
Management	13,749.99		13,749.99
District Counsel	4,651.50		4,651.50
Postage & Shipping	0.74		0.74
Legal Advertising	466.56		466.56
Web Site Maintenance	375.00		375.00
Dues, Licenses, and Fees	175.00		175.00
General Insurance	3,506.00		3,506.00
Other Insurance - Crime, etc.	500.00		500.00
District Counsel		\$ 1,633.00	1,633.00
Total Expenses	<u>\$ 27,436.79</u>	<u>\$ 1,633.00</u>	<u>\$ 29,069.79</u>
<u>Other Revenues (Expenses) & Gains (Losses)</u>			
Total Other Revenues (Expenses) & Gains (Losses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Change In Net Assets	\$ (19,442.88)	\$ 1,033.00	\$ (18,409.88)
Net Assets At Beginning Of Year	<u>\$ 1,663.73</u>	<u>\$ (1,849.00)</u>	<u>\$ (185.27)</u>
Net Assets At End Of Year	<u><u>\$ (17,779.15)</u></u>	<u><u>\$ (816.00)</u></u>	<u><u>\$ (18,595.15)</u></u>



Big Cypress Stewardship District
 Budget to Actual
 For the Month Ending 12/31/2025

	YTD Actual	YTD Budget	YTD Variance	FY 2026 Adopted Budget	Percentage Spent
<u>Revenues</u>					
Interest Income	\$ 20.65	\$ -	\$ 20.65	\$ -	0.00%
Developer Contributions	7,973.26	146,554.25	(138,580.99)	586,217.00	1.36%
Net Revenues	\$ 7,993.91	\$ 146,554.25	\$ (138,560.34)	\$ 586,217.00	1.36%
<u>General & Administrative Expenses</u>					
Supervisor Fees	\$ -	\$ 1,600.00	\$ (1,600.00)	\$ 6,400.00	0.00%
Public Officials Insurance	4,012.00	2,050.00	1,962.00	8,200.00	48.93%
Trustee Services	-	3,750.00	(3,750.00)	15,000.00	0.00%
Management	13,749.99	13,750.00	(0.01)	55,000.00	25.00%
Engineering	-	3,750.00	(3,750.00)	15,000.00	0.00%
Disclosure Agent	-	1,250.00	(1,250.00)	5,000.00	0.00%
District Counsel	4,651.50	3,750.00	901.50	15,000.00	31.01%
Assessment Administration	-	3,750.00	(3,750.00)	15,000.00	0.00%
Reamortization Schedules	-	250.00	(250.00)	1,000.00	0.00%
Audit	-	1,300.00	(1,300.00)	5,200.00	0.00%
Arbitrage Calculation	-	125.00	(125.00)	500.00	0.00%
Travel and Per Diem	-	600.00	(600.00)	2,400.00	0.00%
Postage & Shipping	0.74	125.00	(124.26)	500.00	0.15%
Copies	-	12.50	(12.50)	50.00	0.00%
Legal Advertising	466.56	2,500.00	(2,033.44)	10,000.00	4.67%
Contingency	-	1,250.00	(1,250.00)	5,000.00	0.00%
Web Site Maintenance	375.00	675.00	(300.00)	2,700.00	13.89%
Dues, Licenses, and Fees	175.00	43.75	131.25	175.00	100.00%
Total General & Administrative Expenses	\$ 23,430.79	\$ 40,531.25	\$ (17,100.46)	\$ 162,125.00	14.45%
<u>Field Expenses</u>					
Electric	\$ -	\$ 300.00	\$ (300.00)	\$ 1,200.00	0.00%
Utilities	-	1,250.00	(1,250.00)	5,000.00	0.00%
General Insurance	3,506.00	1,800.00	1,706.00	7,200.00	48.69%
Other Insurance - Crime, etc.	500.00	-	500.00	-	0.00%
Landscaping Replacement Material	-	625.00	(625.00)	2,500.00	0.00%
Irrigation	-	1,875.00	(1,875.00)	7,500.00	0.00%
Lake Maintenance	-	625.00	(625.00)	2,500.00	0.00%
Landscaping Maintenance & Material	-	8,750.00	(8,750.00)	35,000.00	0.00%
Road Cleaning	-	375.00	(375.00)	1,500.00	0.00%
Streetlights	-	5,250.00	(5,250.00)	21,000.00	0.00%
Miscellaneous	-	3,750.00	(3,750.00)	15,000.00	0.00%
Storm Water System Management	-	69,173.00	(69,173.00)	276,692.00	0.00%
Infrastructure Capital Reserve	-	12,250.00	(12,250.00)	49,000.00	0.00%
Total Field Expenses	\$ 4,006.00	\$ 106,023.00	\$ (102,017.00)	\$ 424,092.00	0.94%
Total Expenses	\$ 27,436.79	\$ 146,554.25	\$ (119,117.46)	\$ 586,217.00	4.68%
Net Income (Loss)	\$ (19,442.88)	\$ -	\$ (19,442.88)	\$ -	