



# **BIG CYPRESS STEWARDSHIP DISTRICT**

## January 2026 Financial Report

January 31, 2026

**PFM Group Consulting LLC**  
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**Big Cypress Stewardship District**  
Statement of Financial Position  
As of 1/31/2026

	General Fund	Capital Fund	Total
<b><u>Assets</u></b>			
<b><u>Current Assets</u></b>			
General Checking Account	\$ 5,853.22		\$ 5,853.22
Accounts Receivable - Due from Developer	6,644.83		6,644.83
Total Current Assets	<u>\$ 12,498.05</u>	<u>\$ -</u>	<u>\$ 12,498.05</u>
<b>Total Assets</b>	<b><u><u>\$ 12,498.05</u></u></b>	<b><u><u>\$ -</u></u></b>	<b><u><u>\$ 12,498.05</u></u></b>
<b><u>Liabilities and Net Assets</u></b>			
<b><u>Current Liabilities</u></b>			
Accounts Payable	\$ 12,819.16		\$ 12,819.16
Deferred Revenue	6,644.83		6,644.83
Total Current Liabilities	<u>\$ 19,463.99</u>	<u>\$ -</u>	<u>\$ 19,463.99</u>
<b>Total Liabilities</b>	<b><u><u>\$ 19,463.99</u></u></b>	<b><u><u>\$ -</u></u></b>	<b><u><u>\$ 19,463.99</u></u></b>
<b><u>Net Assets</u></b>			
Net Assets, Unrestricted	\$ 239.76		\$ 239.76
Net Assets - General Government	1,423.97		1,423.97
Current Year Net Assets - General Government	(8,629.67)		(8,629.67)
<b>Total Net Assets</b>	<b><u><u>\$ (6,965.94)</u></u></b>	<b><u><u>\$ -</u></u></b>	<b><u><u>\$ (6,965.94)</u></u></b>
<b>Total Liabilities and Net Assets</b>	<b><u><u>\$ 12,498.05</u></u></b>	<b><u><u>\$ -</u></u></b>	<b><u><u>\$ 12,498.05</u></u></b>



**Big Cypress Stewardship District**  
Statement of Activities  
As of 1/31/2026

	General Fund	Capital Fund	Total
<b><u>Revenues</u></b>			
Interest Income	\$ 31.66		\$ 31.66
Developer Contributions	27,011.29		27,011.29
Developer Contributions		\$ 4,032.50	4,032.50
Total Revenues	<u>\$ 27,042.95</u>	<u>\$ 4,032.50</u>	<u>\$ 31,075.45</u>
<b><u>Expenses</u></b>			
Public Officials Insurance	\$ 4,012.00		\$ 4,012.00
Management	18,333.32		18,333.32
District Counsel	7,879.00		7,879.00
Postage & Shipping	0.74		0.74
Legal Advertising	466.56		466.56
Web Site Maintenance	800.00		800.00
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
Building Permits		550.50	550.50
Total Expenses	<u>\$ 35,672.62</u>	<u>\$ 2,183.50</u>	<u>\$ 37,856.12</u>
<b><u>Other Revenues (Expenses) &amp; Gains (Losses)</u></b>			
Total Other Revenues (Expenses) & Gains (Losses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Change In Net Assets</b>	\$ (8,629.67)	\$ 1,849.00	\$ (6,780.67)
<b>Net Assets At Beginning Of Year</b>	<u>\$ 1,663.73</u>	<u>\$ (1,849.00)</u>	<u>\$ (185.27)</u>
<b>Net Assets At End Of Year</b>	<u><u>\$ (6,965.94)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (6,965.94)</u></u>



**Big Cypress Stewardship District**  
 Budget to Actual  
 For the Month Ending 01/31/2026

	YTD Actual	YTD Budget	YTD Variance	FY 2026 Adopted Budget	Percentage Spent
<b><u>Revenues</u></b>					
Interest Income	\$ 31.66	\$ -	\$ 31.66	\$ -	0.00%
Developer Contributions	27,011.29	195,405.67	(168,394.38)	586,217.00	4.61%
<b>Net Revenues</b>	<b>\$ 27,042.95</b>	<b>\$ 195,405.67</b>	<b>\$ (168,362.72)</b>	<b>\$ 586,217.00</b>	<b>4.61%</b>
<b><u>General &amp; Administrative Expenses</u></b>					
Supervisor Fees	\$ -	\$ 2,133.33	\$ (2,133.33)	\$ 6,400.00	0.00%
Public Officials Insurance	4,012.00	2,733.33	1,278.67	8,200.00	48.93%
Trustee Services	-	5,000.00	(5,000.00)	15,000.00	0.00%
Management	18,333.32	18,333.33	(0.01)	55,000.00	33.33%
Engineering	-	5,000.00	(5,000.00)	15,000.00	0.00%
Disclosure Agent	-	1,666.67	(1,666.67)	5,000.00	0.00%
District Counsel	7,879.00	5,000.00	2,879.00	15,000.00	52.53%
Assessment Administration	-	5,000.00	(5,000.00)	15,000.00	0.00%
Reamortization Schedules	-	333.33	(333.33)	1,000.00	0.00%
Audit	-	1,733.33	(1,733.33)	5,200.00	0.00%
Arbitrage Calculation	-	166.67	(166.67)	500.00	0.00%
Travel and Per Diem	-	800.00	(800.00)	2,400.00	0.00%
Postage & Shipping	0.74	166.67	(165.93)	500.00	0.15%
Copies	-	16.67	(16.67)	50.00	0.00%
Legal Advertising	466.56	3,333.33	(2,866.77)	10,000.00	4.67%
Contingency	-	1,666.67	(1,666.67)	5,000.00	0.00%
Web Site Maintenance	800.00	900.00	(100.00)	2,700.00	29.63%
Dues, Licenses, and Fees	175.00	58.33	116.67	175.00	100.00%
<b>Total General &amp; Administrative Expenses</b>	<b>\$ 31,666.62</b>	<b>\$ 54,041.67</b>	<b>\$ (22,375.05)</b>	<b>\$ 162,125.00</b>	<b>19.53%</b>
<b><u>Field Expenses</u></b>					
Electric	\$ -	\$ 400.00	\$ (400.00)	\$ 1,200.00	0.00%
Utilities	-	1,666.67	(1,666.67)	5,000.00	0.00%
General Insurance	3,506.00	2,400.00	1,106.00	7,200.00	48.69%
Other Insurance - Crime, etc.	500.00	-	500.00	-	0.00%
Landscaping Replacement Material	-	833.33	(833.33)	2,500.00	0.00%
Irrigation	-	2,500.00	(2,500.00)	7,500.00	0.00%
Lake Maintenance	-	833.33	(833.33)	2,500.00	0.00%
Landscaping Maintenance & Material	-	11,666.67	(11,666.67)	35,000.00	0.00%
Road Cleaning	-	500.00	(500.00)	1,500.00	0.00%
Streetlights	-	7,000.00	(7,000.00)	21,000.00	0.00%
Miscellaneous	-	5,000.00	(5,000.00)	15,000.00	0.00%
Storm Water System Management	-	92,230.67	(92,230.67)	276,692.00	0.00%
Infrastructure Capital Reserve	-	16,333.33	(16,333.33)	49,000.00	0.00%
<b>Total Field Expenses</b>	<b>\$ 4,006.00</b>	<b>\$ 141,364.00</b>	<b>\$ (137,358.00)</b>	<b>\$ 424,092.00</b>	<b>0.94%</b>
<b>Total Expenses</b>	<b>\$ 35,672.62</b>	<b>\$ 195,405.67</b>	<b>\$ (159,733.05)</b>	<b>\$ 586,217.00</b>	<b>6.09%</b>
<b>Net Income (Loss)</b>	<b>\$ (8,629.67)</b>	<b>\$ -</b>	<b>\$ (8,629.67)</b>	<b>\$ -</b>	