Financial Report Package

March 2026

Prepared for

St. Johns Forest Master Property Owners Association, Inc.

Freedom Community Management

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Assets			
Operating Cash			
10-1000-00	AMB - Operating - 2369	$44,126.62	
10-1008-00	BankUnited - Operating - 8446	216,857.54	
Total Operating Cash:			$260,984.16
Reserve Cash			
12-1004-00	Fidelity - Reserves MM - 5713	564,310.34	
12-1008-00	BankUnited - Reserve - 8454	274,581.20	
Total Reserve Cash:			$838,891.54
Accounts Receivables			
14-1400-00	Accounts Receivable-Homeowners	35,123.38	
14-1401-00	Accounts Receivable - Misc	2,750.00	
14-1490-00	Allowance for Bad Debt	(8,461.56)	
Total Accounts Receivables:			$29,411.82
Other Assets			
15-1500-00	Fixed Assets	15,707.00	
15-1510-00	Prepaid Expenses	2,778.07	
15-1520-00	Prepaid Insurance	29,520.21	
15-1530-00	Deposit	8,678.00	
15-1600-00	Accumulated Depreciation	(8,601.73)	
Total Other Assets:			$48,081.55
Total Assets:			**$1,177,369.07**
Liabilities & Equity			
Current Liabilities			
20-2010-00	Accounts Payables	42,867.10	
20-2011-00	Deferred Income	0.01	
20-2012-00	Deferred Revenue - Comcast	119,183.88	
20-2035-00	Ramp CC	(626.57)	
20-2050-00	Prepaid Assessments	137,687.85	
Total Current Liabilities:			$299,112.27
Reserve Funds			
27-2700-00	Reserves Statutory - Pooled	2,596.29	
27-2703-00	Reserves Limited Voluntary - Pooled	492,561.78	
27-2705-00	Capital Contribution	343,733.47	
Total Reserve Funds:			$838,891.54
Fund Balance			
30-3000-00	Fund Balance	64,202.27	
Total Fund Balance:			$64,202.27
	Net Income Gain / Loss	(25,298.59)	
			($25,298.59)

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Total Liabilities & Equity:	**$1,176,907.49**

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Income Statement - Operating

St. Johns Forest Master Property Owners Association, Inc.

From 03/01/2026 to 03/31/2026

Description	Current Period Actual	Current Period Budget	Current Period Variance	Year-to-date Actual	Year-to-date Budget	Year-to-date Variance	Annual Budget
OPERATING INCOME							
40-4000-00 Quarterly Assessment	$ 112,860.25	$112,860.25	$ -	$338,580.75	$338,580.75	$ -	$1,354,323.04
40-4001-00 Internet Assessment	18,721.08	18,721.08	-	56,163.24	56,163.24	-	224,652.96
40-4020-00 Interest - Assessment	406.88	-	406.88	2,347.38	-	2,347.38	-
42-4200-00 Collection Fees	775.00	-	775.00	1,150.00	-	1,150.00	-
43-4300-00 Owner Fines	1,000.00	-	1,000.00	1,000.00	-	1,000.00	-
44-4430-00 Key Fob/Cards	-	-	-	15.00	-	15.00	-
44-4440-00 Gate Decals	-	166.67	(166.67)	-	500.01	(500.01)	2,000.00
45-4500-00 Clubhouse Rental	-	1,166.67	(1,166.67)	3,025.00	3,500.01	(475.01)	14,000.00
47-4750-00 Interest Income - Reserve	(63.34)	-	(63.34)	785.15	-	785.15	-
47-4751-00 Allocate Interest to Reserves	63.34	-	63.34	(785.15)	-	(785.15)	-
48-4800-00 Capital Contribution	742.00	-	742.00	2,226.00	-	2,226.00	-
48-4801-00 Allocate Capital Contribution	(2,226.00)	-	(2,226.00)	(2,226.00)	-	(2,226.00)	-
48-4810-00 Xfinity Service Agreement	1,588.06	1,588.06	-	3,176.12	4,764.18	(1,588.06)	19,056.72
Total OPERATING INCOME	**$ 133,867.27**	**$134,502.73**	**($ 635.46)**	**$405,457.49**	**$403,508.19**	**$ 1,949.30**	**$1,614,032.72**
OPERATING EXPENSE							
General & Administrative							
5000-00 Audit & Tax Service	-	487.50	487.50	3,000.00	1,462.50	(1,537.50)	5,850.00
5020-00 Annual Report	-	5.10	5.10	-	15.30	15.30	61.25
5040-00 Licenses, Taxes & Permits	-	31.59	31.59	-	94.77	94.77	379.05
5050-00 Bad Debt	1,270.00	1,270.00	-	3,810.00	3,810.00	-	15,240.00
5060-00 Management Contract	3,000.00	3,000.00	-	9,000.00	9,000.00	-	36,000.00
5070-00 Collection Expense	135.00	-	(135.00)	135.00	-	(135.00)	-
5090-00 Reserve Study	5,095.75	-	(5,095.75)	5,095.75	-	(5,095.75)	-
5100-00 Insurance	3,007.48	3,244.95	237.47	8,839.62	9,734.85	895.23	38,939.35
5110-00 Community Events	3,112.16	2,500.00	(612.16)	12,244.96	7,500.00	(4,744.96)	30,000.00
5120-00 Internet/Telephone	1,836.41	1,428.51	(407.90)	4,146.20	4,285.53	139.33	17,142.12
5130-00 Legal Fees	97.50	416.67	319.17	186.00	1,250.01	1,064.01	5,000.00
5150-00 Office Supplies	955.96	841.07	(114.89)	2,540.41	2,523.21	(17.20)	10,092.83
5190-00 Hosting	489.59	538.67	49.08	1,222.05	1,616.01	393.96	6,464.09
5200-00 Admin Salaries	8,298.69	6,507.75	(1,790.94)	20,037.65	19,523.25	(514.40)	78,093.00
5400-00 Depreciation	186.99	187.08	0.09	560.97	561.24	0.27	2,245.00
Total General & Administrative	$ 27,485.53	$20,458.89	($ 7,026.64)	$ 70,818.61	$ 61,376.67	($9,441.94)	$ 245,506.69
Landscaping							
6100-00 Landscape Contract	6,426.10	6,238.93	(187.17)	19,278.30	18,716.79	(561.51)	74,867.16
6200-00 Landscape Maintenance	-	3,166.67	3,166.67	-	9,500.01	9,500.01	38,000.00
6210-00 Backflow	450.00	87.50	(362.50)	765.00	262.50	(502.50)	1,050.00
6300-00 Irrigation R&M	471.92	932.72	460.80	3,073.59	2,798.16	(275.43)	11,192.67
6400-00 Tree Trimming	9,000.00	1,666.67	(7,333.33)	9,400.00	5,000.01	(4,399.99)	20,000.00
Total Landscaping	$ 16,348.02	$12,092.49	($ 4,255.53)	$ 32,516.89	$ 36,277.47	$3,760.58	$ 145,109.83

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Description	Current Period Actual	Current Period Budget	Current Period Variance	Year-to-date Actual	Year-to-date Budget	Year-to-date Variance	Annual Budget
Amenity Center							
6101-00 Clubhouse Maintenance	$2,025.39	$1,666.67	($358.72)	$3,153.32	$5,000.01	$1,846.69	$20,000.00
6180-00 Fitness Equipment R&M	322.40	387.07	64.67	694.31	1,161.21	466.90	4,644.80
6190-00 Golf Cart R&M	-	83.33	83.33	-	249.99	249.99	1,000.00
6260-00 Pest Control	259.70	77.11	(182.59)	259.70	231.33	(28.37)	925.28
6320-00 Custodial Service	2,466.75	1,805.17	(661.58)	7,345.25	5,415.51	(1,929.74)	21,662.00
6321-00 Custodial - Party	900.00	637.50	(262.50)	2,100.00	1,912.50	(187.50)	7,650.00
6330-00 Custodial Supplies	-	416.67	416.67	1,581.79	1,250.01	(331.78)	5,000.00
6340-00 Pool Cleaning Contract	1,450.00	1,450.00	-	5,800.00	4,350.00	(1,450.00)	17,400.00
6360-00 Pool Repairs & Supplies	4,789.09	500.00	(4,289.09)	17,078.89	1,500.00	(15,578.89)	6,000.00
6370-00 Lifeguard	6,491.71	3,958.33	(2,533.38)	12,983.42	11,874.99	(1,108.43)	47,500.00
6380-00 Fire Life Safety	366.00	532.67	166.67	2,555.54	1,598.01	(957.53)	6,392.03
Total Amenity Center	$19,071.04	$11,514.52	($7,556.52)	$53,552.22	$34,543.56	($19,008.66)	$138,174.11
Maintenance							
6200-00 Lake Maintenance Contract	195.00	195.00	-	585.00	585.00	-	2,340.00
6210-00 Plumbing R&M	339.00	-	(339.00)	-	-	-	-
6280-00 Electrical R&M	(87.20)	-	87.20	-	-	-	-
6300-00 General R&M	390.00	1,666.67	1,276.67	4,111.67	5,000.01	888.34	20,000.00
6301-00 Sidewalk Repairs	-	3,333.33	3,333.33	-	9,999.99	9,999.99	40,000.00
Total Maintenance	$836.80	$5,195.00	$4,358.20	$4,696.67	$15,585.00	$10,888.33	$62,340.00
Access Control							
6330-00 Gate R&M	9,510.50	1,666.67	(7,843.83)	16,490.44	5,000.01	(11,490.43)	20,000.00
6400-00 Security Service Contract	27,668.18	31,381.05	3,712.87	93,002.06	94,143.15	1,141.09	376,572.57
6410-00 Access Decals & Devices	-	166.67	166.67	-	500.01	500.01	2,000.00
6420-00 Camera System R&M	-	100.00	100.00	1,019.10	300.00	(719.10)	1,200.00
6430-00 Guard House Repairs & Supplies	20.51	125.00	104.49	2,620.51	375.00	(2,245.51)	1,500.00
6440-00 Security Software	2,472.22	1,000.00	(1,472.22)	4,944.44	3,000.00	(1,944.44)	12,000.00
Total Access Control	$39,671.41	$34,439.39	($5,232.02)	$118,076.55	$103,318.17	($14,758.38)	$413,272.57
Utilities							
6700-00 Electricity	4,555.88	4,750.00	194.12	13,842.30	14,250.00	407.70	57,000.00
6710-00 Water/Sewer	552.95	566.50	13.55	1,545.57	1,699.50	153.93	6,798.00
6711-00 Water-Irrigation	1,536.62	1,354.45	(182.17)	2,684.82	4,063.35	1,378.53	16,253.40
6720-00 Cable	18,487.48	18,721.08	233.60	56,952.64	56,163.24	(789.40)	224,652.96
6730-00 Trash & Recycle	911.71	560.43	(351.28)	1,519.81	1,681.29	161.48	6,725.16
Total Utilities	$26,044.64	$25,952.46	($92.18)	$76,545.14	$77,857.38	$1,312.24	$311,429.52
Reserve							
9700-00 Pooled Reserve Contribution	24,850.00	24,850.00	-	74,550.00	74,550.00	-	298,200.00
Total Reserve	$24,850.00	$24,850.00	$-	$74,550.00	$74,550.00	$-	$298,200.00
Total OPERATING EXPENSE	**$154,307.44**	**$134,502.75**	**($19,804.69)**	**$430,756.08**	**$403,508.25**	**($27,247.83)**	**$1,614,032.72**
Net Income:	**($20,440.17)**	**($0.02)**	**($20,440.15)**	**($25,298.59)**	**($0.06)**	**($25,298.53)**	**$0.00**

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