

Financial Report Package

April 2026

Prepared for

St. Johns Forest Master Property Owners Association, Inc.

Freedom Community Management

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Balance Sheet - Operating

St. Johns Forest Master Property Owners Association, Inc.

End Date: 04/30/2026

Assets			
Operating Cash			
10-1008-00	BankUnited - Operating - 8446	$337,895.39	
10-1009-00	BankUnited - Operating - 6261	63,967.52	
Total Operating Cash:			$401,862.91
Reserve Cash			
12-1004-00	Fidelity - Reserves MM - 5713	564,310.34	
12-1008-00	BankUnited - Reserve - 8454	191,379.59	
Total Reserve Cash:			$755,689.93
Accounts Receivables			
14-1400-00	Accounts Receivable-Homeowners	64,834.57	
14-1401-00	Accounts Receivable - Misc	2,750.00	
14-1490-00	Allowance for Bad Debt	(9,731.56)	
Total Accounts Receivables:			$57,853.01
Other Assets			
15-1500-00	Fixed Assets	15,707.00	
15-1510-00	Prepaid Expenses	36,042.33	
15-1520-00	Prepaid Insurance	26,512.73	
15-1530-00	Deposit	8,678.00	
15-1600-00	Accumulated Depreciation	(8,788.72)	
Total Other Assets:			$78,151.34
Total Assets:			**$1,293,557.19**
Liabilities & Equity			
Current Liabilities			
20-2010-00	Accounts Payables	63,104.97	
20-2011-00	Deferred Income	263,162.68	
20-2012-00	Deferred Revenue - Comcast	117,595.82	
20-2035-00	Ramp CC	(626.57)	
20-2050-00	Prepaid Assessments	50,321.34	
Total Current Liabilities:			$493,558.24
Reserve Funds			
27-2700-00	Reserves Statutory - Pooled	2,596.29	
27-2703-00	Reserves Limited Voluntary - Pooled	404,908.17	
27-2705-00	Capital Contribution	348,185.47	
Total Reserve Funds:			$755,689.93
Fund Balance			
30-3000-00	Fund Balance	64,202.27	
Total Fund Balance:			$64,202.27
	Net Income Gain / Loss	(22,026.56)	
			($22,026.56)

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Total Liabilities & Equity:	**$1,291,423.88**

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Income Statement - Operating

St. Johns Forest Master Property Owners Association, Inc.

From 04/01/2026 to 04/30/2026

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	$ -	$451,441.00	$451,441.00	$ -	$1,354,323.04
40-4001-00 Internet Assessment	18,721.08	18,721.08	-	74,884.32	74,884.32	-	224,652.96
40-4020-00 Interest - Assessment	1,512.15	-	1,512.15	3,859.53	-	3,859.53	-
42-4200-00 Collection Fees	900.00	-	900.00	2,050.00	-	2,050.00	-
43-4300-00 Owner Fines	-	-	-	1,000.00	-	1,000.00	-
44-4430-00 Key Fob/Cards	-	-	-	15.00	-	15.00	-
44-4440-00 Gate Decals	-	166.67	(166.67)	-	666.68	(666.68)	2,000.00
45-4500-00 Clubhouse Rental	875.00	1,166.67	(291.67)	3,900.00	4,666.68	(766.68)	14,000.00
47-4750-00 Interest Income - Reserve	480.49	-	480.49	1,265.64	-	1,265.64	-
47-4751-00 Allocate Interest to Reserves	(480.49)	-	(480.49)	(1,265.64)	-	(1,265.64)	-
48-4800-00 Capital Contribution	4,452.00	-	4,452.00	6,678.00	-	6,678.00	-
48-4801-00 Allocate Capital Contribution	(4,452.00)	-	(4,452.00)	(6,678.00)	-	(6,678.00)	-
48-4810-00 Xfinity Service Agreement	1,588.06	1,588.06	-	4,764.18	6,352.24	(1,588.06)	19,056.72
49-4900-00 Other Income	60.00	-	60.00	60.00	-	60.00	-
Total OPERATING INCOME	**$ 136,516.54**	**$134,502.73**	**$ 2,013.81**	**$541,974.03**	**$538,010.92**	**$ 3,963.11**	**$1,614,032.72**
OPERATING EXPENSE							
General & Administrative							
5000-00 Audit & Tax Service	76.15	487.50	411.35	3,076.15	1,950.00	(1,126.15)	5,850.00
5020-00 Annual Report	61.25	5.10	(56.15)	61.25	20.40	(40.85)	61.25
5040-00 Licenses, Taxes & Permits	-	31.59	31.59	-	126.36	126.36	379.05
5050-00 Bad Debt	1,270.00	1,270.00	-	5,080.00	5,080.00	-	15,240.00
5060-00 Management Contract	3,000.00	3,000.00	-	12,000.00	12,000.00	-	36,000.00
5070-00 Collection Expense	252.70	-	(252.70)	387.70	-	(387.70)	-
5090-00 Reserve Study	(5,095.75)	-	5,095.75	-	-	-	-
5100-00 Insurance	3,007.48	3,244.95	237.47	11,847.10	12,979.80	1,132.70	38,939.35
5110-00 Community Events	962.70	2,500.00	1,537.30	13,207.66	10,000.00	(3,207.66)	30,000.00
5120-00 Internet/Telephone	2,140.16	1,428.51	(711.65)	6,286.36	5,714.04	(572.32)	17,142.12
5130-00 Legal Fees	-	416.67	416.67	186.00	1,666.68	1,480.68	5,000.00
5150-00 Office Supplies	3,170.46	841.07	(2,329.39)	5,710.87	3,364.28	(2,346.59)	10,092.83
5190-00 Hosting	359.60	538.67	179.07	1,581.65	2,154.68	573.03	6,464.09
5200-00 Admin Salaries	5,532.46	6,507.75	975.29	25,570.11	26,031.00	460.89	78,093.00
5400-00 Depreciation	186.99	187.08	0.09	747.96	748.32	0.36	2,245.00
Total General & Administrative	$ 14,924.20	$20,458.89	$ 5,534.69	$ 85,742.81	$ 81,835.56	($3,907.25)	$ 245,506.69
Landscaping							
6100-00 Landscape Contract	6,426.10	6,238.93	(187.17)	25,704.40	24,955.72	(748.68)	74,867.16
6200-00 Landscape Maintenance	-	3,166.67	3,166.67	-	12,666.68	12,666.68	38,000.00
6210-00 Backflow	2,189.00	87.50	(2,101.50)	2,954.00	350.00	(2,604.00)	1,050.00
6300-00 Irrigation R&M	404.78	932.72	527.94	3,478.37	3,730.88	252.51	11,192.67
6400-00 Tree Trimming	2,000.00	1,666.67	(333.33)	11,400.00	6,666.68	(4,733.32)	20,000.00
Total Landscaping	$ 11,019.88	$12,092.49	$ 1,072.61	$ 43,536.77	$ 48,369.96	$4,833.19	$ 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	$121.39	$1,666.67	$1,545.28	$3,274.71	$6,666.68	$3,391.97	$20,000.00
6180-00 Fitness Equipment R&M	1,039.10	387.07	(652.03)	1,733.41	1,548.28	(185.13)	4,644.80
6190-00 Golf Cart R&M	-	83.33	83.33	-	333.32	333.32	1,000.00
6260-00 Pest Control	-	77.11	77.11	259.70	308.44	48.74	925.28
6320-00 Custodial Service	2,016.75	1,805.17	(211.58)	9,362.00	7,220.68	(2,141.32)	21,662.00
6321-00 Custodial - Party	600.00	637.50	37.50	2,700.00	2,550.00	(150.00)	7,650.00
6330-00 Custodial Supplies	417.23	416.67	(0.56)	1,999.02	1,666.68	(332.34)	5,000.00
6340-00 Pool Cleaning Contract	1,540.00	1,450.00	(90.00)	7,340.00	5,800.00	(1,540.00)	17,400.00
6360-00 Pool Repairs & Supplies	1,266.31	500.00	(766.31)	18,345.20	2,000.00	(16,345.20)	6,000.00
6370-00 Lifeguard	6,491.71	3,958.33	(2,533.38)	19,475.13	15,833.32	(3,641.81)	47,500.00
6380-00 Fire Life Safety	305.85	532.67	226.82	2,861.39	2,130.68	(730.71)	6,392.03
Total Amenity Center	$13,798.34	$11,514.52	($2,283.82)	$67,350.56	$46,058.08	($21,292.48)	$138,174.11
Maintenance							
6200-00 Lake Maintenance Contract	195.00	195.00	-	780.00	780.00	-	2,340.00
6300-00 General R&M	3,569.59	1,666.67	(1,902.92)	7,681.26	6,666.68	(1,014.58)	20,000.00
6301-00 Sidewalk Repairs	-	3,333.33	3,333.33	-	13,333.32	13,333.32	40,000.00
6380-00 Signs R&M	240.68	-	(240.68)	240.68	-	(240.68)	-
Total Maintenance	$4,005.27	$5,195.00	$1,189.73	$8,701.94	$20,780.00	$12,078.06	$62,340.00
Access Control							
6330-00 Gate R&M	623.88	1,666.67	1,042.79	17,114.32	6,666.68	(10,447.64)	20,000.00
6400-00 Security Service Contract	35,178.23	31,381.05	(3,797.18)	128,180.29	125,524.20	(2,656.09)	376,572.57
6410-00 Access Decals & Devices	-	166.67	166.67	-	666.68	666.68	2,000.00
6420-00 Camera System R&M	-	100.00	100.00	1,019.10	400.00	(619.10)	1,200.00
6430-00 Guard House Repairs & Supplies	149.40	125.00	(24.40)	2,769.91	500.00	(2,269.91)	1,500.00
6440-00 Security Software	2,472.22	1,000.00	(1,472.22)	7,416.66	4,000.00	(3,416.66)	12,000.00
Total Access Control	$38,423.73	$34,439.39	($3,984.34)	$156,500.28	$137,757.56	($18,742.72)	$413,272.57
Utilities							
6700-00 Electricity	5,191.86	4,750.00	(441.86)	19,034.16	19,000.00	(34.16)	57,000.00
6710-00 Water/Sewer	544.71	566.50	21.79	2,090.28	2,266.00	175.72	6,798.00
6711-00 Water-Irrigation	1,677.48	1,354.45	(323.03)	4,362.30	5,417.80	1,055.50	16,253.40
6720-00 Cable	18,487.48	18,721.08	233.60	75,440.12	74,884.32	(555.80)	224,652.96
6730-00 Trash & Recycle	321.56	560.43	238.87	1,841.37	2,241.72	400.35	6,725.16
Total Utilities	$26,223.09	$25,952.46	($270.63)	$102,768.23	$103,809.84	$1,041.61	$311,429.52
Reserve							
9700-00 Pooled Reserve Contribution	24,850.00	24,850.00	-	99,400.00	99,400.00	-	298,200.00
Total Reserve	$24,850.00	$24,850.00	$-	$99,400.00	$99,400.00	$-	$298,200.00
Total OPERATING EXPENSE	**$133,244.51**	**$134,502.75**	**$1,258.24**	**$564,000.59**	**$538,011.00**	**($25,989.59)**	**$1,614,032.72**
Net Income:	**$3,272.03**	**($0.02)**	**$3,272.05**	**($22,026.56)**	**($0.08)**	**($22,026.48)**	**$0.00**

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