

Financial Report Package

June 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: 06/30/2026

Assets			
Operating Cash			
10-1008-00	BankUnited - Operating - 8446	$177,036.77	
10-1009-00	BankUnited - Operating - 6261	53,203.83	
Total Operating Cash:			$230,240.60
Reserve Cash			
12-1004-00	Fidelity - Reserves MM - 5713	563,940.17	
12-1008-00	BankUnited - Reserve - 8454	227,975.48	
Total Reserve Cash:			$791,915.65
Accounts Receivables			
14-1400-00	Accounts Receivable-Homeowners	41,426.82	
14-1401-00	Accounts Receivable - Misc	2,750.00	
14-1490-00	Allowance for Bad Debt	(12,271.56)	
Total Accounts Receivables:			$31,905.26
Other Assets			
15-1500-00	Fixed Assets	15,707.00	
15-1510-00	Prepaid Expenses	33,438.05	
15-1520-00	Prepaid Insurance	21,068.54	
15-1530-00	Deposit	8,678.00	
15-1600-00	Accumulated Depreciation	(9,162.70)	
Total Other Assets:			$69,728.89
Total Assets:			**$1,123,790.40**
Liabilities & Equity			
Current Liabilities			
20-2010-00	Accounts Payables	4,296.73	
20-2011-00	Deferred Income	0.02	
20-2012-00	Deferred Revenue - Comcast	112,831.64	
20-2050-00	Prepaid Assessments	134,870.40	
Total Current Liabilities:			$251,998.79
Reserve Funds			
27-2700-00	Reserves Statutory - Pooled	2,596.29	
27-2703-00	Reserves Limited Voluntary - Pooled	441,133.89	
27-2705-00	Capital Contribution	348,185.47	
Total Reserve Funds:			$791,915.65
Fund Balance			
30-3000-00	Fund Balance	64,202.27	
Total Fund Balance:			$64,202.27
	Net Income Gain / Loss	13,762.68	
			$13,762.68

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Total Liabilities & Equity:	**$1,121,879.39**

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Income Statement - Operating

St. Johns Forest Master Property Owners Association, Inc.

From 06/01/2026 to 06/30/2026

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	$ -	$677,161.50	$677,161.50	$ -	$1,354,323.04
40-4001-00 Internet Assessment	18,721.08	18,721.08	-	112,326.48	112,326.48	-	224,652.96
40-4020-00 Interest - Assessment	360.37	-	360.37	4,726.46	-	4,726.46	-
42-4200-00 Collection Fees	-	-	-	2,225.00	-	2,225.00	-
43-4300-00 Owner Fines	-	-	-	1,000.00	-	1,000.00	-
44-4430-00 Key Fob/Cards	30.00	-	30.00	45.00	-	45.00	-
44-4440-00 Gate Decals	-	166.67	(166.67)	-	1,000.02	(1,000.02)	2,000.00
45-4500-00 Clubhouse Rental	1,050.00	1,166.67	(116.67)	4,950.00	7,000.02	(2,050.02)	14,000.00
47-4750-00 Interest Income - Reserve	(24.84)	-	(24.84)	1,637.86	-	1,637.86	-
47-4751-00 Allocate Interest to Reserves	24.84	-	24.84	(1,637.86)	-	(1,637.86)	-
48-4800-00 Capital Contribution	2,968.00	-	2,968.00	11,872.00	-	11,872.00	-
48-4801-00 Allocate Capital Contribution	-	-	-	(6,678.00)	-	(6,678.00)	-
48-4810-00 Xfinity Service Agreement	1,588.06	1,588.06	-	9,528.36	9,528.36	-	19,056.72
49-4900-00 Other Income	-	-	-	60.00	-	60.00	-
Total OPERATING INCOME	**$ 137,577.76**	**$134,502.73**	**$ 3,075.03**	**$817,216.80**	**$807,016.38**	**$ 10,200.42**	**$1,614,032.72**
OPERATING EXPENSE							
General & Administrative							
5000-00 Audit & Tax Service	3,000.00	487.50	(2,512.50)	9,476.15	2,925.00	(6,551.15)	5,850.00
5020-00 Annual Report	-	5.10	5.10	61.25	30.60	(30.65)	61.25
5040-00 Licenses, Taxes & Permits	-	31.59	31.59	4,015.35	189.54	(3,825.81)	379.05
5050-00 Bad Debt	1,270.00	1,270.00	-	7,620.00	7,620.00	-	15,240.00
5060-00 Management Contract	3,000.00	3,000.00	-	18,000.00	18,000.00	-	36,000.00
5070-00 Collection Expense	175.00	-	(175.00)	724.05	-	(724.05)	-
5100-00 Insurance	3,014.50	3,244.95	230.45	17,869.04	19,469.70	1,600.66	38,939.35
5110-00 Community Events	626.70	2,500.00	1,873.30	14,034.45	15,000.00	965.55	30,000.00
5120-00 Internet/Telephone	1,837.06	1,428.51	(408.55)	9,850.46	8,571.06	(1,279.40)	17,142.12
5130-00 Legal Fees	187.85	416.67	228.82	373.85	2,500.02	2,126.17	5,000.00
5150-00 Office Supplies	2,209.33	841.07	(1,368.26)	8,561.22	5,046.42	(3,514.80)	10,092.83
5190-00 Hosting	830.85	538.67	(292.18)	2,532.50	3,232.02	699.52	6,464.09
5200-00 Admin Salaries	5,532.46	6,507.75	975.29	36,635.03	39,046.50	2,411.47	78,093.00
5400-00 Depreciation	186.99	187.08	0.09	1,121.94	1,122.48	0.54	2,245.00
Total General & Administrative	$ 21,870.74	$20,458.89	($ 1,411.85)	$130,875.29	$122,753.34	($8,121.95)	$ 245,506.69
Landscaping							
6100-00 Landscape Contract	6,747.41	6,238.93	(508.48)	38,877.91	37,433.58	(1,444.33)	74,867.16
6200-00 Landscape Maintenance	-	3,166.67	3,166.67	-	19,000.02	19,000.02	38,000.00
6210-00 Backflow	-	87.50	87.50	2,954.00	525.00	(2,429.00)	1,050.00
6300-00 Irrigation R&M	743.32	932.72	189.40	4,992.77	5,596.32	603.55	11,192.67
6400-00 Tree Trimming	-	1,666.67	1,666.67	11,400.00	10,000.02	(1,399.98)	20,000.00
Total Landscaping	$ 7,490.73	$12,092.49	$ 4,601.76	$ 58,224.68	$ 72,554.94	$14,330.26	$ 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	$656.75	$1,666.67	$1,009.92	$4,191.57	$10,000.02	$5,808.45	$20,000.00
6170-00 Clubhouse Supplies	(195.00)	-	195.00	-	-	-	-
6180-00 Fitness Equipment R&M	558.86	387.07	(171.79)	2,945.80	2,322.42	(623.38)	4,644.80
6190-00 Golf Cart R&M	-	83.33	83.33	-	499.98	499.98	1,000.00
6260-00 Pest Control	-	77.11	77.11	312.94	462.66	149.72	925.28
6320-00 Custodial Service	1,966.75	1,805.17	(161.58)	13,320.50	10,831.02	(2,489.48)	21,662.00
6321-00 Custodial - Party	600.00	637.50	37.50	3,900.00	3,825.00	(75.00)	7,650.00
6330-00 Custodial Supplies	493.26	416.67	(76.59)	2,709.93	2,500.02	(209.91)	5,000.00
6340-00 Pool Cleaning Contract	1,450.00	1,450.00	-	10,240.00	8,700.00	(1,540.00)	17,400.00
6360-00 Pool Repairs & Supplies	-	500.00	500.00	12,710.20	3,000.00	(9,710.20)	6,000.00
6370-00 Lifeguard	6,491.71	3,958.33	(2,533.38)	32,458.55	23,749.98	(8,708.57)	47,500.00
6380-00 Fire Life Safety	390.07	532.67	142.60	3,641.53	3,196.02	(445.51)	6,392.03
Total Amenity Center	$12,412.40	$11,514.52	($897.88)	$86,431.02	$69,087.12	($17,343.90)	$138,174.11
Maintenance							
6200-00 Lake Maintenance Contract	195.00	195.00	-	1,170.00	1,170.00	-	2,340.00
6300-00 General R&M	1,068.48	1,666.67	598.19	10,467.73	10,000.02	(467.71)	20,000.00
6301-00 Sidewalk Repairs	-	3,333.33	3,333.33	-	19,999.98	19,999.98	40,000.00
6380-00 Signs R&M	60.85	-	(60.85)	4,913.40	-	(4,913.40)	-
Total Maintenance	$1,324.33	$5,195.00	$3,870.67	$16,551.13	$31,170.00	$14,618.87	$62,340.00
Access Control							
6330-00 Gate R&M	1,559.38	1,666.67	107.29	11,364.00	10,000.02	(1,363.98)	20,000.00
6400-00 Security Service Contract	21,472.06	31,381.05	9,908.99	178,330.46	188,286.30	9,955.84	376,572.57
6410-00 Access Decals & Devices	-	166.67	166.67	-	1,000.02	1,000.02	2,000.00
6420-00 Camera System R&M	3,735.62	100.00	(3,635.62)	5,613.65	600.00	(5,013.65)	1,200.00
6430-00 Guard House Repairs & Supplies	115.89	125.00	9.11	3,037.11	750.00	(2,287.11)	1,500.00
6440-00 Security Software	972.22	1,000.00	27.78	9,361.10	6,000.00	(3,361.10)	12,000.00
Total Access Control	$27,855.17	$34,439.39	$6,584.22	$207,706.32	$206,636.34	($1,069.98)	$413,272.57
Utilities							
6700-00 Electricity	4,164.68	4,750.00	585.32	27,693.12	28,500.00	806.88	57,000.00
6710-00 Water/Sewer	610.56	566.50	(44.06)	3,253.79	3,399.00	145.21	6,798.00
6711-00 Water-Irrigation	2,425.25	1,354.45	(1,070.80)	8,723.67	8,126.70	(596.97)	16,253.40
6720-00 Cable	18,487.48	18,721.08	233.60	112,415.08	112,326.48	(88.60)	224,652.96
6730-00 Trash & Recycle	305.64	560.43	254.79	2,480.02	3,362.58	882.56	6,725.16
Total Utilities	$25,993.61	$25,952.46	($41.15)	$154,565.68	$155,714.76	$1,149.08	$311,429.52
Reserve							
9700-00 Pooled Reserve Contribution	24,850.00	24,850.00	-	149,100.00	149,100.00	-	298,200.00
Total Reserve	$24,850.00	$24,850.00	$-	$149,100.00	$149,100.00	$-	$298,200.00
Total OPERATING EXPENSE	**$121,796.98**	**$134,502.75**	**$12,705.77**	**$803,454.12**	**$807,016.50**	**$3,562.38**	**$1,614,032.72**
Net Income:	**$15,780.78**	**($0.02)**	**$15,780.80**	**$13,762.68**	**($0.12)**	**$13,762.80**	**$0.00**

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