

Financial Report Package

July 2026

Prepared for

St. Johns Forest Master Property Owners Association, Inc.

Freedom Community Management

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Assets			
Operating Cash			
10-1008-00	BankUnited - Operating - 8446	($59.70)	
10-1009-00	BankUnited - Operating - 6261	387,907.55	
Total Operating Cash:			$387,847.85
Reserve Cash			
12-1004-00	Fidelity - Reserves MM - 5713	563,940.17	
12-1008-00	BankUnited - Reserve - 8454	237,958.84	
Total Reserve Cash:			$801,899.01
Accounts Receivables			
14-1400-00	Accounts Receivable-Homeowners	71,709.43	
14-1401-00	Accounts Receivable - Misc	2,750.00	
14-1490-00	Allowance for Bad Debt	(13,541.56)	
Total Accounts Receivables:			$60,917.87
Other Assets			
15-1500-00	Fixed Assets	15,707.00	
15-1510-00	Prepaid Expenses	32,135.91	
15-1520-00	Prepaid Insurance	18,054.04	
15-1530-00	Deposit	8,678.00	
15-1600-00	Accumulated Depreciation	(9,349.69)	
Total Other Assets:			$65,225.26
Total Assets:			**$1,315,889.99**
Liabilities & Equity			
Current Liabilities			
20-2010-00	Accounts Payables	22,622.24	
20-2011-00	Deferred Income	263,162.69	
20-2012-00	Deferred Revenue - Comcast	111,243.58	
20-2035-00	Ramp CC	2,208.95	
20-2050-00	Prepaid Assessments	46,536.19	
Total Current Liabilities:			$445,773.65
Reserve Funds			
27-2700-00	Reserves Statutory - Pooled	2,596.29	
27-2703-00	Reserves Limited Voluntary - Pooled	450,199.76	
27-2705-00	Capital Contribution	349,102.96	
Total Reserve Funds:			$801,899.01
Fund Balance			
30-3000-00	Fund Balance	64,202.27	
Total Fund Balance:			$64,202.27
	Net Income Gain / Loss	4,015.06	
			$4,015.06

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Total Liabilities & Equity:	**$1,315,889.99**

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Income Statement - Operating

St. Johns Forest Master Property Owners Association, Inc.

From 07/01/2026 to 07/31/2026

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	$ -	$790,021.75	$790,021.75	$ -	$1,354,323.04
40-4001-00 Internet Assessment	18,721.08	18,721.08	-	131,047.56	131,047.56	-	224,652.96
40-4020-00 Interest - Assessment	1,480.61	-	1,480.61	6,207.07	-	6,207.07	-
42-4200-00 Collection Fees	-	-	-	2,225.00	-	2,225.00	-
43-4300-00 Owner Fines	-	-	-	1,000.00	-	1,000.00	-
44-4430-00 Key Fob/Cards	40.00	-	40.00	85.00	-	85.00	-
44-4440-00 Gate Decals	-	166.67	(166.67)	-	1,166.69	(1,166.69)	2,000.00
45-4500-00 Clubhouse Rental	2,000.00	1,166.67	833.33	6,950.00	8,166.69	(1,216.69)	14,000.00
47-4750-00 Interest Income - Reserve	409.56	-	409.56	2,047.42	-	2,047.42	-
47-4751-00 Allocate Interest to Reserves	(409.56)	-	(409.56)	(2,047.42)	-	(2,047.42)	-
48-4800-00 Capital Contribution	2,226.00	-	2,226.00	14,098.00	-	14,098.00	-
48-4801-00 Allocate Capital Contribution	(7,420.00)	-	(7,420.00)	(14,098.00)	-	(14,098.00)	-
48-4810-00 Xfinity Service Agreement	1,588.06	1,588.06	-	11,116.42	11,116.42	-	19,056.72
49-4900-00 Other Income	75.00	-	75.00	135.00	-	135.00	-
49-4940-00 Insurance Proceeds	21,980.00	-	21,980.00	21,980.00	-	21,980.00	-
Total OPERATING INCOME	**$ 153,551.00**	**$134,502.73**	**$ 19,048.27**	**$970,767.80**	**$941,519.11**	**$ 29,248.69**	**$1,614,032.72**
OPERATING EXPENSE							
General & Administrative							
5000-00 Audit & Tax Service	-	487.50	487.50	9,476.15	3,412.50	(6,063.65)	5,850.00
5020-00 Annual Report	-	5.10	5.10	61.25	35.70	(25.55)	61.25
5040-00 Licenses, Taxes & Permits	772.45	31.59	(740.86)	4,787.80	221.13	(4,566.67)	379.05
5050-00 Bad Debt	1,270.00	1,270.00	-	8,890.00	8,890.00	-	15,240.00
5060-00 Management Contract	3,000.00	3,000.00	-	21,000.00	21,000.00	-	36,000.00
5070-00 Collection Expense	-	-	-	724.05	-	(724.05)	-
5100-00 Insurance	3,014.50	3,244.95	230.45	20,883.54	22,714.65	1,831.11	38,939.35
5110-00 Community Events	3,656.01	2,500.00	(1,156.01)	17,690.46	17,500.00	(190.46)	30,000.00
5120-00 Internet/Telephone	1,683.82	1,428.51	(255.31)	11,534.28	9,999.57	(1,534.71)	17,142.12
5130-00 Legal Fees	4,470.50	416.67	(4,053.83)	4,844.35	2,916.69	(1,927.66)	5,000.00
5150-00 Office Supplies	1,767.49	841.07	(926.42)	10,328.71	5,887.49	(4,441.22)	10,092.83
5190-00 Hosting	363.60	538.67	175.07	2,896.10	3,770.69	874.59	6,464.09
5200-00 Admin Salaries	5,965.35	6,507.75	542.40	42,600.38	45,554.25	2,953.87	78,093.00
5400-00 Depreciation	186.99	187.08	0.09	1,308.93	1,309.56	0.63	2,245.00
Total General & Administrative	$ 26,150.71	$20,458.89	($ 5,691.82)	$157,026.00	$143,212.23	($13,813.77)	$ 245,506.69
Landscaping							
6100-00 Landscape Contract	6,426.10	6,238.93	(187.17)	45,304.01	43,672.51	(1,631.50)	74,867.16
6200-00 Landscape Maintenance	-	3,166.67	3,166.67	-	22,166.69	22,166.69	38,000.00
6210-00 Backflow	-	87.50	87.50	2,954.00	612.50	(2,341.50)	1,050.00
6300-00 Irrigation R&M	626.00	932.72	306.72	5,618.77	6,529.04	910.27	11,192.67
6400-00 Tree Trimming	13,190.00	1,666.67	(11,523.33)	24,590.00	11,666.69	(12,923.31)	20,000.00
Total Landscaping	$ 20,242.10	$12,092.49	($ 8,149.61)	$ 78,466.78	$ 84,647.43	$6,180.65	$ 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	$-	$1,666.67	$1,666.67	$4,191.57	$11,666.69	$7,475.12	$20,000.00
6180-00 Fitness Equipment R&M	722.48	387.07	(335.41)	3,668.28	2,709.49	(958.79)	4,644.80
6190-00 Golf Cart R&M	-	83.33	83.33	-	583.31	583.31	1,000.00
6260-00 Pest Control	259.70	77.11	(182.59)	572.64	539.77	(32.87)	925.28
6320-00 Custodial Service	3,111.75	1,805.17	(1,306.58)	16,432.25	12,636.19	(3,796.06)	21,662.00
6321-00 Custodial - Party	600.00	637.50	37.50	4,500.00	4,462.50	(37.50)	7,650.00
6330-00 Custodial Supplies	598.52	416.67	(181.85)	3,308.45	2,916.69	(391.76)	5,000.00
6340-00 Pool Cleaning Contract	1,450.00	1,450.00	-	11,690.00	10,150.00	(1,540.00)	17,400.00
6360-00 Pool Repairs & Supplies	2,019.94	500.00	(1,519.94)	14,730.14	3,500.00	(11,230.14)	6,000.00
6370-00 Lifeguard	6,491.71	3,958.33	(2,533.38)	38,950.26	27,708.31	(11,241.95)	47,500.00
6380-00 Fire Life Safety	1,878.19	532.67	(1,345.52)	5,519.72	3,728.69	(1,791.03)	6,392.03
Total Amenity Center	$17,132.29	$11,514.52	($5,617.77)	$103,563.31	$80,601.64	($22,961.67)	$138,174.11
Maintenance							
6200-00 Lake Maintenance Contract	195.00	195.00	-	1,365.00	1,365.00	-	2,340.00
6300-00 General R&M	1,812.64	1,666.67	(145.97)	12,280.37	11,666.69	(613.68)	20,000.00
6301-00 Sidewalk Repairs	-	3,333.33	3,333.33	-	23,333.31	23,333.31	40,000.00
6380-00 Signs R&M	-	-	-	4,913.40	-	(4,913.40)	-
Total Maintenance	$2,007.64	$5,195.00	$3,187.36	$18,558.77	$36,365.00	$17,806.23	$62,340.00
Access Control							
6330-00 Gate R&M	1,165.02	1,666.67	501.65	12,529.02	11,666.69	(862.33)	20,000.00
6400-00 Security Service Contract	47,308.46	31,381.05	(15,927.41)	225,638.92	219,667.35	(5,971.57)	376,572.57
6410-00 Access Decals & Devices	-	166.67	166.67	-	1,166.69	1,166.69	2,000.00
6420-00 Camera System R&M	-	100.00	100.00	5,613.65	700.00	(4,913.65)	1,200.00
6430-00 Guard House Repairs & Supplies	52.84	125.00	72.16	3,089.95	875.00	(2,214.95)	1,500.00
6440-00 Security Software	972.22	1,000.00	27.78	10,333.32	7,000.00	(3,333.32)	12,000.00
Total Access Control	$49,498.54	$34,439.39	($15,059.15)	$257,204.86	$241,075.73	($16,129.13)	$413,272.57
Utilities							
6700-00 Electricity	3,961.28	4,750.00	788.72	31,654.40	33,250.00	1,595.60	57,000.00
6710-00 Water/Sewer	(1,529.20)	566.50	2,095.70	1,724.59	3,965.50	2,240.91	6,798.00
6711-00 Water-Irrigation	1,940.35	1,354.45	(585.90)	10,664.02	9,481.15	(1,182.87)	16,253.40
6720-00 Cable	19,044.91	18,721.08	(323.83)	131,459.99	131,047.56	(412.43)	224,652.96
6730-00 Trash & Recycle	-	560.43	560.43	2,480.02	3,923.01	1,442.99	6,725.16
Total Utilities	$23,417.34	$25,952.46	$2,535.12	$177,983.02	$181,667.22	$3,684.20	$311,429.52
Reserve							
9700-00 Pooled Reserve Contribution	24,850.00	24,850.00	-	173,950.00	173,950.00	-	298,200.00
Total Reserve	$24,850.00	$24,850.00	$-	$173,950.00	$173,950.00	$-	$298,200.00
Total OPERATING EXPENSE	**$163,298.62**	**$134,502.75**	**($28,795.87)**	**$966,752.74**	**$941,519.25**	**($25,233.49)**	**$1,614,032.72**
Net Income:	**($9,747.62)**	**($0.02)**	**($9,747.60)**	**$4,015.06**	**($0.14)**	**$4,015.20**	**$0.00**

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