

**ST. JOHNS FOREST
COMMUNITY DEVELOPMENT
DISTRICT**

JULY 24, 2025

AGENDA PACKAGE

**Call-in Number: 1-646-838-1601
Conference ID:565569431#**

St. Johns Forest Community Development District

Board of Supervisors

Philip Messana, Chairperson
 Carly Weddle, Vice Chairperson
 Angela Chapman, Assistant Secretary
 Charles Kuehne, Assistant Secretary
 Herbert Shaw, Assistant Secretary

Staff:

Samantha Harvey, District Manager
 Jennifer Goldyn, Regional Director
 Wesley S. Haber, Esq., District Counsel
 Michael Yuro, P.E., District Engineer

Meeting Agenda

Thursday, July 24, 2025 – 10:00 a.m.

Call-in number:1-646-838-1601, Phone Conference ID:565569431#

1. Call to Order and Roll Call
2. Approval of Agenda
3. Audience Comments – *Three (3) Minute Time Limit*
4. Staff Reports
 - A. District Counsel
 - B. District Engineer
 - C. District Manager
 - i. Field Updates
 - ii. Pond Service Reports.....Page 3
 - iii. Florida Waterways to Address Maintenance Services
 - iv. Implementation of Financials Being Presented to the Board
5. Business Items
 - A. Public Hearings to Consider Adoption of the Fiscal Year 2026 Budget and Levy of Non-Ad Valorem Assessments.....Page 12
 - i. Consideration of Resolution 2025-04, Annual Appropriations and Adopting the Fiscal Year 2026 Budget.....Page 29
 - ii. Consideration of Resolution 2025-05, Levying Non-Ad Valorem Assessments.....Page 31
 - B. Consideration of Resolution 2025-06, Adopting Fiscal Year 2026 Meeting SchedulePage 34
 - C. Consideration of CLG Electrical Contractors LLC Proposal for Street Light Electrical Repairs.....Page 36
6. Business Administration
 - A. Consideration of Minutes from the Meeting held May 22, 2025.....Page 37
 - B. Consideration of Minutes from the Special Meeting held June 20, 2025Page 41
 - C. Consideration of the May 2025 Financial Statements and Approval of the May 2025 Check Registers and InvoicesPage 43
 - D. Consideration of the June 2025 Financial Statements and Approval of the June 2025 Check Registers and InvoicesPage 57
7. New Business and Supervisor Requests
8. Adjournment

The next meeting is scheduled for Thursday, September 25, 2025, at 10:00 a.m.

If you require an agenda package, please contact Kareen Baker at kareen.baker@inframark.com

Customer Service Report

Customer: St Johns Forest
 Customer ID: _____
 Field Biologist: Steven P

Date of Visit: 5/23/2025
 Weather: 92 °F High
0% ☁

Waterway and Ditch Treatments

Site	1	2	3	4	5	6	7	8	9	10	11				
Algae					x										
Submersed Weeds															
Shoreline Grasses & Brush	x			x		x		x		x					
Floating Weeds			x												
Mosquito Larvicide															
Pond Dye									x						
Inspection		x					x				x				
Debris Removal															

Comments: Ponds treated as listed above. Improvement should be evident in 6-10 days. Thank you for choosing Florida Waterways INC.

Carp Program

- ☐ Carp Observed
☐ Barriers Inspected

Flow

- ☒ None
☐ Slight
☐ Visible

Water Clarity

- ☐ < 1' ☒ 2-4'
☐ 1-2' ☐ >4'

Water Levels

- ☐ High
☒ Normal
☐ Low

Fish/Wildlife Observations

- | | | | | |
|--|---|---|---|---|
| <input type="checkbox"/> Bass | <input type="checkbox"/> Anhinga | <input type="checkbox"/> Woodstork | <input checked="" type="checkbox"/> Turtles | <input type="checkbox"/> Other Species: |
| <input type="checkbox"/> Bream | <input checked="" type="checkbox"/> Cormorant | <input checked="" type="checkbox"/> Ducks | <input type="checkbox"/> Snakes | _____ |
| <input type="checkbox"/> Catfish | <input type="checkbox"/> Egrets | <input type="checkbox"/> Osprey | <input type="checkbox"/> Alligator | _____ |
| <input checked="" type="checkbox"/> Gambusia | <input type="checkbox"/> Herons | <input type="checkbox"/> Ibis | <input type="checkbox"/> Frogs | _____ |

Native/Beneficial Vegetation Noted

- | | | | |
|--|---------------------------------------|-----------------------------------|---|
| <input type="checkbox"/> Arrowhead | <input type="checkbox"/> Bulrush | <input type="checkbox"/> Lotus | <input checked="" type="checkbox"/> Slender Spikerush |
| <input type="checkbox"/> Cordgrass | <input type="checkbox"/> Lily | <input type="checkbox"/> Chara | <input type="checkbox"/> Blue Flag Iris |
| <input checked="" type="checkbox"/> Bacopa | <input type="checkbox"/> Golden Canna | <input type="checkbox"/> Naiad | <input type="checkbox"/> Bladderwort |
| <input type="checkbox"/> Pickerelweed | <input type="checkbox"/> Spatterdock | <input type="checkbox"/> Eelgrass | <input type="checkbox"/> Pondweed |

Did you know? The manatee is Florida's official marine mammal. Fossils indicate they have been in Florida waters for millions of years.

Customer Service Report

Customer: St Johns Forest
 Customer ID: _____
 Field Biologist: Steven P

Date of Visit: 5/23/2025
 Weather: 92 °F High
 0% ☁



Pond 1 (11)



Pond 11



Pond 10



Pond 7



Pond 8



Pond 6

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Customer Service Report

Customer: St Johns Forest
 Customer ID: _____
 Field Biologist: Steven P

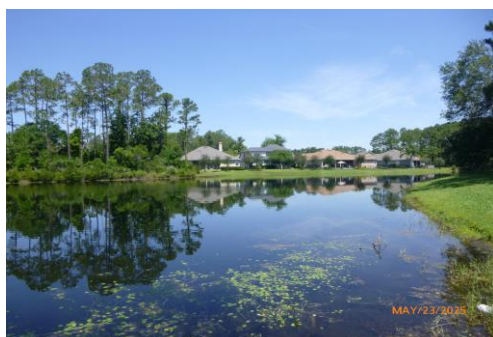
Date of Visit: 5/23/2025
 Weather: 92 °F High
 0% ☁



Pond 5



Pond 4



Pond 3



Pond 2



Pond 1 (1)

Did you know? The manatee is Florida's official marine mammal. Fossils indicate they have been in Florida waters for millions of years.

Customer Service Report

Customer: St Johns Forest
Field Biologist: Cameron Ganim

Date of Visit: 6/10/2025
Weather: 89 °F High
50% ☁

Waterway and Ditch Treatments

Site	1	2	3	4	5	6	7	8	9	10	11				
Algae		x	x	x	x						x				
Submersed Weeds															
Shoreline Grasses & Brush		x	x		x										
Floating Weeds															
Mosquito Larvicide															
Pond Dye									x						
Inspection						x									
Debris Removal	x	x	x	x	x		x	x		x	x				

Comments: Debris was removed from most of the ponds on site. Algae was sprayed on ponds 2,3,4,5 and 11. The shoreline grasses were sprayed on ponds 2,3 and 5.

Carp Program

- ☒ Carp Observed
☒ Barriers Inspected

Flow

- ☒ None
☐ Slight
☐ Visible

Water Clarity

- ☐ < 1' ☒ 2-4'
☐ 1-2' ☐ >4'

Water Levels

- ☐ High
☒ Normal
☐ Low

Fish/Wildlife Observations

- | | | | | |
|--|--|---|---|--|
| <input checked="" type="checkbox"/> Bass | <input type="checkbox"/> Anhinga | <input type="checkbox"/> Woodstork | <input checked="" type="checkbox"/> Turtles | <input type="checkbox"/> Other Species:

_____ |
| <input checked="" type="checkbox"/> Bream | <input type="checkbox"/> Cormorant | <input checked="" type="checkbox"/> Ducks | <input type="checkbox"/> Snakes | |
| <input type="checkbox"/> Catfish | <input type="checkbox"/> Egrets | <input type="checkbox"/> Osprey | <input type="checkbox"/> Alligator | |
| <input checked="" type="checkbox"/> Gambusia | <input checked="" type="checkbox"/> Herons | <input type="checkbox"/> Ibis | <input type="checkbox"/> Frogs | |

Native/Beneficial Vegetation Noted

- | | | | |
|--|---------------------------------------|---|---|
| <input type="checkbox"/> Arrowhead | <input type="checkbox"/> Bulrush | <input type="checkbox"/> Lotus | <input checked="" type="checkbox"/> Slender Spikerush |
| <input type="checkbox"/> Cordgrass | <input type="checkbox"/> Lily | <input checked="" type="checkbox"/> Chara | <input type="checkbox"/> Blue Flag Iris |
| <input checked="" type="checkbox"/> Bacopa | <input type="checkbox"/> Golden Canna | <input type="checkbox"/> Naiad | <input type="checkbox"/> Bladderwort |
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Customer Service Report

Customer: St Johns Forest
Field Biologist: Cameron Ganim

Date of Visit: 6/10/2025
Weather: 89 °F High
50% ☁



pond 1



pond 2



pond 3



pond 4



pond 5



pond 6

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Customer Service Report

Customer: St Johns Forest
Field Biologist: Cameron Ganim

Date of Visit: 6/10/2025
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50% ☁



pond 7



pond 8



pond 9



pond 10



pond 11

Did you know? The manatee is Florida's official marine mammal. Fossils indicate they have been in Florida waters for millions of years.

Customer Service Report

Customer: St Johns Forest
Field Biologist: Cameron Ganim, Brandon Sixto

Date of Visit: 7/8/2025
Weather: 91 °F High
30% ☁

Waterway and Ditch Treatments

Site	1	2	3	4	5	6	7	8	9	10	11				
Algae		X	X	X	X			X	X		X				
Submersed Weeds															
Shoreline Grasses & Brush	X	X			X				X						
Floating Weeds															
Mosquito Larvicide															
Pond Dye															
Inspection															
Debris Removal		X	X			X	X			X					

Comments: Algae was sprayed on ponds that needed it. Shoreline grasses were also sprayed on ponds 1,2,5 and 9. Debris was also removed from multiple ponds on site.

Carp Program

- ☐ Carp Observed
☒ Barriers Inspected

Flow

- ☐ None
☒ Slight
☐ Visible

Water Clarity

- ☐ < 1' ☒ 2-4'
☐ 1-2' ☐ >4'

Water Levels

- ☐ High
☒ Normal
☐ Low

Fish/Wildlife Observations

- | | | | | |
|--|--|---|--|---|
| <input checked="" type="checkbox"/> Bass | <input type="checkbox"/> Anhinga | <input type="checkbox"/> Woodstork | <input type="checkbox"/> Turtles | <input type="checkbox"/> Other Species: |
| <input type="checkbox"/> Bream | <input type="checkbox"/> Cormorant | <input checked="" type="checkbox"/> Ducks | <input checked="" type="checkbox"/> Snakes | _____ |
| <input type="checkbox"/> Catfish | <input checked="" type="checkbox"/> Egrets | <input type="checkbox"/> Osprey | <input type="checkbox"/> Alligator | _____ |
| <input type="checkbox"/> Gambusia | <input type="checkbox"/> Herons | <input type="checkbox"/> Ibis | <input type="checkbox"/> Frogs | _____ |

Native/Beneficial Vegetation Noted

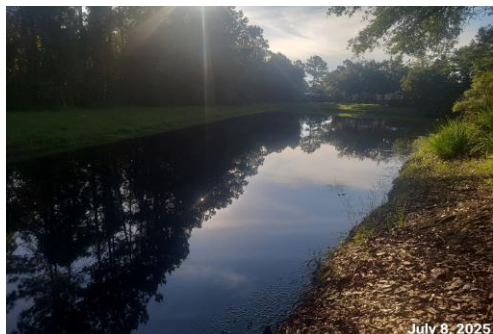
- | | | | |
|--|---------------------------------------|---|---|
| <input type="checkbox"/> Arrowhead | <input type="checkbox"/> Bulrush | <input type="checkbox"/> Lotus | <input checked="" type="checkbox"/> Slender Spikerush |
| <input type="checkbox"/> Cordgrass | <input type="checkbox"/> Lily | <input checked="" type="checkbox"/> Chara | <input type="checkbox"/> Blue Flag Iris |
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Customer Service Report

Customer: St Johns Forest
Field Biologist: Cameron Ganim, Brandon Sixto

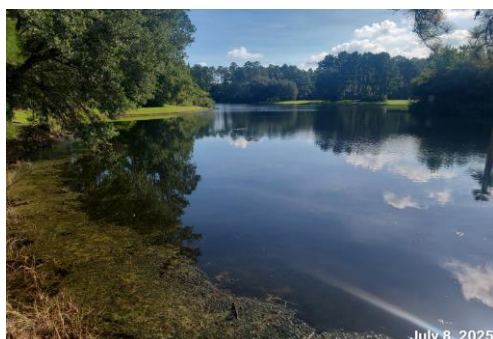
Date of Visit: 7/8/2025
Weather: 91 °F High
30% ☁



1



2



3



4



5



6

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Customer Service Report

Customer: St Johns Forest
Field Biologist: Cameron Ganim, Brandon Sixto

Date of Visit: 7/8/2025
Weather: 91 °F High
30% ☁



7



8



9



10



11

Did you know? The manatee is Florida's official marine mammal. Fossils indicate they have been in Florida waters for millions of years.

ST. JOHNS FOREST
Community Development District

Annual Operating and Debt Service Budget
Fiscal Year 2026

Approved Amended Tentative 7.11.25 Revised Budget

July 24, 2025 Meeting



Prepared by:

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St. Johns Forest

Community Development District

Operating Budget

Fiscal Year 2026

Summary of Revenues, Expenditures and Changes in Fund Balances

Fiscal Year 2026 Budget

ACCOUNT DESCRIPTION	ADOPTED BUDGET FY 2025	ACTUAL THRU 5/31/2025	PROJECTED June- 9/30/2025	TOTAL PROJECTED FY 2025	ANNUAL BUDGET FY 2026
REVENUES					
Interest - Investments	\$ 10,000	17,474	\$ -	17,474	10,000
Other Grants	-	-	-	-	-
Interest - Tax Collector	-	1,726	-	1,726	-
Special Assmnts- Tax Collector	281,919	276,321	5,598	281,919	281,930
Special Assmnts- Discounts	(11,277)	(10,690)	-	(10,690)	(11,277)
Other Miscellaneous Revenues	-	107	-	107	-
TOTAL REVENUES	280,642	284,938	5,598	290,536	280,653

EXPENDITURES

Administrative

P/R-Board of Supervisors	6,000	3,000	3,000	6,000	6,000
FICA Taxes	459	230	229	459	459
ProfServ-Arbitrage Rebate	600	-	600	600	600
ProfServ-Dissemination Agent	1,000	-	1,000	1,000	1,000
ProfServ-Engineering	9,000	4,113	2,090	6,203	7,000
ProfServ-Legal Services	15,000	2,318	1,178	3,496	10,500
ProfServ-Mgmt Consulting Serv	59,280	39,520	19,760	59,280	61,058
ProfServ-Special Assessment	6,136	6,136	-	6,136	6,136
ProfServ-Trustee Fees	4,000	4,286	-	4,286	4,000
Auditing Services	4,000	3,770	230	4,000	4,000
Postage and Freight	600	372	189	561	600
Insurance - General Liability	9,561	8,822	739	9,561	9,087
Printing and Binding	1,000	202	103	305	1,000
Legal Advertising	1,200	127	1,073	1,200	1,200
Miscellaneous Services	2,000	236	120	356	2,000
Misc-Assessmnt Collection Cost	5,638	5,313	2,700	8,013	5,638
Website Compliance	2,500	1,553	947	2,500	2,500
Misc-Web Hosting	1,200	800	400	1,200	1,200
Annual District Filing Fee	175	175	-	175	175
Total Administrative	129,349	80,973	34,359	115,332	124,153

Field

ProfServ-Field Management	8,000	5,333	2,667	8,000	8,000
Contracts-Lake and Wetland	13,000	8,120	4,880	13,000	13,000
Contracts-Landscape	55,000	32,072	22,928	55,000	55,000

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2026 Budget

ACCOUNT DESCRIPTION	ADOPTED BUDGET FY 2025	ACTUAL THRU 5/31/2025	PROJECTED June- 9/30/2025	TOTAL PROJECTED FY 2025	ANNUAL BUDGET FY 2026
Electricity - General	7,000	2,135	4,865	7,000	7,000
R&M-General	10,000	7,862	2,138	10,000	10,000
R&M-Fountain	6,000	1,603	4,397	6,000	6,000
R&M-Other Landscape	14,000	10,375	3,625	14,000	14,000
R&M-Irrigation	7,500	3,997	3,503	7,500	7,500
R&M-Streetlights	3,000	1,986	1,014	3,000	3,000
Capital Outlay	3,000	-	3,000.00	3,000	3,000
Total Field	126,500	73,483	53,017	126,500	126,500
TOTAL EXPENDITURES	255,849	154,456	87,376	241,832	250,653
Reserves					
Reserves	12,987	-	12,987	12,987	30,000
	2,821	-	2,821	2,821	
	10,714	-	10,714	10,714	-
	-	-	-	-	-
	3,478	-	3,478	3,478	
Total Reserves	30,000	-	30,000	30,000	30,000
TOTAL EXPENDITURES & RESERVES	285,849	154,456	117,376	271,832	280,653
Excess (deficiency) of revenues					
Net change in fund balance	(5,207)	130,482	(111,778)	18,704	-
FUND BALANCE, BEGINNING	480,335	480,335	-	480,335	499,039
FUND BALANCE, ENDING	\$ 475,128	\$ 610,817	\$ (111,778)	\$ 499,039	\$ 499,039

Exhibit "A"
Allocation of Fund Balances

AVAILABLE FUNDS

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2026	\$ 499,039
Net Change in Fund Balance - Fiscal Year 2026	-
Reserves - Fiscal Year 2026 Additions	30,000
Total Funds Available (Estimated) - 9/30/2026	529,039

ALLOCATION OF AVAILABLE FUNDS

Assigned Fund Balance

Operating Reserve - Operating Capital		62,663 ⁽¹⁾
Reserves - Entrance Signs & Columns (Prior Years)	139,395 ⁽²⁾	
Reserves - Entrance Signs & Columns (Budget FY 2025)	12,987 ⁽³⁾	
Reserves - Entrance Signs & Columns (Budget FY 2026)	30,000 ⁽⁴⁾	182,382
Reserves - Entry Fountain (Prior Years)	626 ⁽²⁾	
Reserves - Entry Fountain (Budget FY 2025)	2,821 ⁽³⁾	
Reserves - Entry Fountain (Budget FY 2026)	- ⁽⁴⁾	626
Reserves - Stormwater & Roads (Prior Years)	24,570 ⁽²⁾	
Reserves - Stormwater & Roads (Budget FY 2025)	10,714 ⁽³⁾	
Reserves - Stormwater & Roads (Budget FY 2026)	- ⁽⁴⁾	24,570
Reserves - Streetlights (Prior Years)	22,630 ⁽²⁾	
Reserves - Streetlights (Budget FY 2025)	3,478 ⁽³⁾	
Reserves - Streetlights (Budget FY 2026)	- ⁽⁴⁾	22,630
Total Allocation of Available Funds		292,871
Total Unassigned (undesignated) Cash	\$	236,168

Notes

- (1) Represents approximately three months of operating expenditures.
 (2) Board assigned prior year fund balance as of 9/30/24 by motion.
 (3) Budgeted reserves in FY 2025.
 (4) Proposed budgeted reserves in FY 2026.

Budget Narrative
Fiscal Year 2026

REVENUES

Interest-Investments

The District earns interest on the monthly average collected balance for its operating accounts and investments.

Special Assessments-Tax Collector

The District will levy a Non-Ad Valorem assessment on all the assessable property within the District in order to pay for the operating expenditures during the fiscal year.

Special Assessments-Discounts

Per Section 197.162, Florida Statutes, discounts are allowed for early payment of assessments. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

EXPENDITURES

Expenditures - Administrative

P/R-Board of Supervisors

Chapter 190 of the Florida Statutes allows for members of the Board of Supervisors to be compensated \$200 per meeting at which they are in attendance.

FICA Taxes

Payroll taxes on Board of Supervisors' compensation. The budgeted amount for the fiscal year is calculated at 7.65% of the total payroll expenditure.

Professional Services - Arbitrage Rebate Calculation

The District uses a company who specializes in municipal and district arbitrage calculation to calculate the District's Arbitrage Rebate Liability on the Series 2016 Special Assessment Bonds. The budgeted amount for the fiscal year is based on standard fees charged for this service.

Professional Services - Dissemination Agent

The District is required by the Securities and Exchange Commission to comply with Rule 15c2-12(b)-(5), which relates to additional reporting requirements for unrelated bond issues.

ST. JOHNS FOREST

Community Development District

*General Fund***Budget Narrative**
Fiscal Year 2026**Expenditures - Administrative (continued)****Professional Services-Engineering**

The District's engineer provides general engineering services to the District, i.e. attendance and preparation for board meetings when requested, and other specifically requested assignments.

Professional Services-Legal Services

The District's Attorney, Kutak Rock, provides general legal services to the District, i.e., attendance and preparation for Board meetings, review and/or preparation of agreements and resolutions, and other research as directed or requested by the Board of Supervisors and the District Manager.

Professional Services-Management Consulting Services

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Inframark Infrastructure Management Services. Also included are costs for records management and storage and Information Technology charges to process all of the District's financial activities, i.e. accounts payable, financial statements, budgets, etc., on a main frame computer owned by Inframark in accordance with the management contract. The budgeted amount for the fiscal year is based on the contracted fees outlined in Exhibit "A" of the Management Agreement with a modest increase this year.

Professional Services-Special Assessment

Administrative costs for Inframark to prepare the District's Special Assessment Roll and maintain lien books.

Professional Services – Trustee Fees

The District issued the Series 2016 Special Assessment Bonds that are deposited with a Trustee to handle all Trustee matters. The annual trustee fee is based on standard fees charged plus any out-of-pocket expenses.

Auditing Services

The District is required to conduct an annual audit of its financial records by an Independent Certified Public Accounting Firm. The District currently has an engagement with Berger, Toombs, Elam, Gaines & Frank for these services.

Postage and Freight

Postage and/or freight used for District mailings including agenda packages, vendor checks and other correspondence.

Budget Narrative
Fiscal Year 2026

Expenditures - Administrative (continued)

Insurance-General Liability

The District's General Liability & Public Officials Liability Insurance policy is with Public Risk Insurance Agency, Inc. They specialize in providing insurance coverage to governmental agencies. The budgeted amount allows for a projected increase in the premium due to market uncertainty.

Printing and Binding

Copies used in the preparation of agenda packages, required mailings, and other special projects.

Legal Advertising

The District is required to advertise various notices for Board meetings and other public hearings in a newspaper of general circulation.

Miscellaneous Services

This includes monthly bank charges and any other miscellaneous expenses that may be incurred during the year.

Miscellaneous-Assessment Collection Costs

The District reimburses the St. Johns County Tax Collector for necessary administrative costs. Per the Florida Statutes, administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The District compensates the Tax Collector for the actual cost of collection or 2% on the amount of special assessments collected and remitted, whichever is greater. The fiscal year budget is based on a maximum of 2% of the anticipated assessment collections.

Website Compliance

Annual contract with Campus Suite/InnerSync to maintain ADA accessibility of the District's website. Also, charges for the website Domain, email accounts and email archiving are budgeted here.

Misc-Web Hosting

Administrative fees to Inframark to comply with requirements per Chapter 189, Florida Statutes for the District to have and maintain a website. The District may have additional requirements under Federal laws, such as ADA requirements, which are not budgeted here.

Annual District Filing Fee

The District is required to pay an annual fee of \$175 to the Florida Department of Economic Opportunity.

Budget Narrative
Fiscal Year 2026

Expenditures - Field

ProfServ-Field Management

The District has engaged Inframark for field services and management of its contractors.

Contracts-Lake and Wetland

The District has a permit obligation to comply with certain conditions for the establishment and maintenance of upland/wetland conservation areas and for maintenance of storm water management areas. Florida Waterways, Inc currently maintains the 11 ponds for a monthly fee of \$1,015. This budget allows for additional treatments each year.

Contracts-Landscape

The District currently has an agreement with Martex Services for landscape services for the common areas owned by the District. The agreement includes landscape maintenance, irrigation system inspection, pest control and fertilization services, seasonal color program and mulching program. This budget also anticipates other additional services such as: enhancements and replacements of depleted materials/plants.

Electricity – General

The District incurs electrical usage for lighting and entry fountain.

R&M-General

The District will incur repair and maintenance costs of the District's property.

R&M-Fountain

The District currently uses with Rick Arsenault Certified Pool Consultant to maintain the fountains at the entrance. Their monthly fee is approximately \$145 for fountain maintenance. There are additional charges for supplies (such as shock, foam fighter, chlorine and acid) and for repairs to the equipment.

R&M-Other Landscape

This budget line item is for holiday décor within the District.

R&M-Irrigation

This budget line item is for repair and maintenance of the District's irrigation systems.

R&M-Streetlights

The District will incur costs for the repair and maintenance of the District's street lights and landscape lights.

Budget Narrative
Fiscal Year 2026

Capital Outlay

This represents any additional capital outlay that may not have been provided for in the budget.

Expenditures – Reserves

Reserves – Entrance Signs & Columns

This contributes to the reserve for repair and replacement of the District's entrance signs and columns.

Reserves – Entry Fountain

This contributes to the reserve for repair and replacement of the District's entry fountain.

Reserves – Stormwater and Roads

This contributes to the reserve for repair of the District's stormwater system and roads.

Reserves - Streetlights

This contributes to the reserve for replacement of the District's street lights and landscape lights.

St. Johns Forest

Community Development District

Debt Service Budgets

Fiscal Year 2026

Summary of Revenues, Expenditures and Changes in Fund Balances

Fiscal Year 2026 Budget

ACCOUNT DESCRIPTION	ADOPTED BUDGET FY 2025	ACTUAL THRU 5/31/2025	PROJECTED June- 9/30/2025	TOTAL PROJECTED FY 2025	ANNUAL BUDGET FY 2026
REVENUES					
Interest - Investments	\$ 200	\$ 4,976	(4,776)	\$ 200	\$ 200
Special Assmnts- Tax Collector	288,628	274,741	13,887	\$ 288,628	288,628
Special Assmnts- Prepayment	-	-	-	\$ -	-
Special Assmnts- Discounts	(11,545)	(10,870)	(675)	\$ (11,545)	(11,545)
TOTAL REVENUES	277,283	268,847	8,436	277,283	277,283
EXPENDITURES					
<i>Administrative</i>					
Misc-Assessmnt Collection Cost	5,773	5,277	496	\$ 5,773	5,773
Total Administrative	5,773	5,277	496	5,773	5,773
<i>Debt Service</i>					
Principal Debt Retirement	190,000		190,000	\$ 190,000	200,000
Principal Prepayments	-	10,000	(10,000)	\$ -	-
Interest Expense	78,800	39,140	39,660	\$ 78,800	73,480
Total Debt Service	268,800	49,140	219,660	268,800	273,480
TOTAL EXPENDITURES	274,573	54,417	220,156	274,573	279,253
Excess (deficiency) of revenues Over (under) expenditures	2,710	214,430	(211,720)	2,710	(1,970)
Net change in fund balance	2,710	214,430	(211,720)	2,710	(1,970)
FUND BALANCE, BEGINNING	230,006	212,974	-	212,974	215,684
FUND BALANCE, ENDING	\$ 232,716	\$ 427,404	\$ (211,720)	\$ 215,684	\$ 213,714

ST JOHNS FOREST
Community Development District

AMORTIZATION SCHEDULE
Capital Improvement Revenue Bonds

Period Ending	Outstanding Balance	Principal	special call	Coupon Rate	Interest	Debt Service
11/1/2024	\$2,245,000			2.600%	\$39,400	
5/1/2025	\$2,245,000	\$190,000		2.800%	\$39,400	\$268,800
11/1/2025	\$2,055,000			2.800%	\$36,740	
5/1/2026	\$2,055,000	\$200,000		3.000%	\$36,740	\$273,480
11/1/2026	\$1,855,000			3.000%	\$33,740	
5/1/2027	\$1,855,000	\$205,000		3.200%	\$33,740	\$272,480
11/1/2027	\$1,650,000			3.200%	\$30,460	
5/1/2028	\$1,650,000	\$210,000		3.600%	\$30,460	\$270,920
11/1/2028	\$1,440,000			3.600%	\$26,680	
5/1/2029	\$1,440,000	\$220,000		3.600%	\$26,680	\$273,360
11/1/2029	\$1,220,000			3.600%	\$22,720	
5/1/2030	\$1,220,000	\$225,000		3.600%	\$22,720	\$270,440
11/1/2030	\$995,000			3.600%	\$18,670	
5/1/2031	\$995,000	\$235,000		3.600%	\$18,670	\$272,340
11/1/2031	\$760,000			3.600%	\$14,440	
5/1/2032	\$760,000	\$245,000		3.800%	\$14,440	\$273,880
11/1/2032	\$515,000			3.800%	\$9,785	
5/1/2033	\$515,000	\$255,000		3.800%	\$9,785	\$274,570
11/1/2033	\$260,000			3.800%	\$4,940	
5/1/2034	\$260,000	\$260,000		3.800%	\$4,940	\$269,880
Total		\$2,245,000			\$475,150	\$2,720,150

ST. JOHNS FOREST

Community Development District

Series 2016 Debt Service Fund

Budget Narrative
Fiscal Year 2026

REVENUES

Interest-Investments

The District earns interest income on its trust accounts with US Bank.

Special Assessments-Tax Collector

The District will levy a Non-Ad Valorem assessment on all the assessable property within the District in order to pay for the debt service expenditures during the fiscal year.

Special Assessments-Discounts

Per Section 197.162, Florida Statutes, discounts are allowed for early payment of assessments. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

EXPENDITURES

Expenditures - Administrative

Miscellaneous-Assessment Collection Cost

The District reimburses the St. Johns County Tax Collector for necessary administrative costs. Per the Florida Statutes, administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The District compensates the Tax Collector for the actual cost of collection or 2% on the amount of special assessments collected and remitted, whichever is greater. The fiscal year budget is based on a maximum of 2% of the anticipated assessment collections.

Expenditures – Debt Service

Debt Retirement

The District pays regular principal payments annually in order to pay down/retire the debt.

Interest Expense

The District pays interest expense on the debt twice during the year.

St. Johns Forest

Community Development District

Supporting Budget Schedules

Fiscal Year 2026

Comparison of Non-Ad Valorem Assessment Rates

Fiscal Year 2026 vs. Fiscal Year 2025

Platted	General Fund *			Debt Service			Total Assessments per Unit			Units
	FY 2026	FY 2025	Percent Change	FY 2026	FY 2025	Percent Change	FY 2026	FY 2025	Percent Change	
<u>Phase I</u>										
SF 60'	\$508.04	\$508.02	0.0%	\$705.79	\$705.79	0.0%	\$1,213.83	\$1,213.81	0.0%	34
SF 70'	\$508.04	\$508.02	0.0%	\$772.88	\$772.88	0.0%	\$1,280.92	\$1,280.90	0.0%	57
SF 80'	\$508.04	\$508.02	0.0%	\$981.75	\$981.75	0.0%	\$1,489.79	\$1,489.77	0.0%	62
Commercial	\$11,652.89	\$11,652.47	0.0%	\$0.00	\$0.00	n/a	\$11,652.89	\$11,652.47	0.0%	22.937
<u>Phase II</u>										
SF 60'	\$508.04	\$508.02	0.0%	\$790.03	\$790.03	0.0%	\$1,298.07	\$1,298.05	0.0%	65
SF 70'	\$508.04	\$508.02	0.0%	\$926.75	\$926.75	0.0%	\$1,434.79	\$1,434.77	0.0%	15
SF 80'	\$508.04	\$508.02	0.0%	\$1,128.78	\$1,128.78	0.0%	\$1,636.82	\$1,636.80	0.0%	37
<u>Phase III</u>										
SF 70'	\$508.04	\$508.02	0.0%	\$926.75	\$926.75	0.0%	\$1,434.79	\$1,434.77	0.0%	57
SF 80'	\$508.04	\$508.02	0.0%	\$1,320.50	\$1,320.50	0.0%	\$1,828.54	\$1,828.52	0.0%	56
<u>Phase IV</u>										
SF 60'	\$508.04	\$508.02	0.0%	\$948.27	\$948.27	0.0%	\$1,456.31	\$1,456.29	0.0%	87
SF 70'	\$508.04	\$508.02	0.0%	\$1,038.52	\$1,038.52	0.0%	\$1,546.56	\$1,546.54	0.0%	62
										554.937

* General Fund assessments to cover administrative and maintenance costs are levied equally to all types since all unit types receive similar benefit. For example, Administrative costs (audit fees, liability insurance, advertising, collection costs, etc.) and Field expenses for maintenance of the entry features and landscaping benefit all regardless of lot size.

**RESOLUTION 2025-04
[FY 2026 APPROPRIATION RESOLUTION]**

THE ANNUAL APPROPRIATION RESOLUTION OF THE ST. JOHNS FOREST COMMUNITY DEVELOPMENT DISTRICT (“DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET(S) FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, for the fiscal year beginning October 1, 2025, and ending September 30, 2026 (“**FY 2026**”), the District Manager prepared and submitted to the Board of Supervisors (“**Board**”) of the St. Johns Forest Community Development District (“**District**”) prior to June 15, 2025, proposed budget(s) (“**Proposed Budget**”) along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

WHEREAS, at least sixty (60) days prior to the adoption of the Proposed Budget, the District filed a copy of the Proposed Budget with the local general-purpose government(s) having jurisdiction over the area included in the District pursuant to the provisions of Section 190.008(2)(b), *Florida Statutes*; and

WHEREAS, the Board set a public hearing on the Proposed Budget and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), *Florida Statutes*; and

WHEREAS, the District Manager posted the Proposed Budget on the District’s website in accordance with Section 189.016, *Florida Statutes*; and

WHEREAS, Section 190.008(2)(a), *Florida Statutes*, requires that, prior to October 1st of each year, the Board, by passage of the Annual Appropriation Resolution, shall adopt a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE ST. JOHNS FOREST COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. BUDGET

- a. The Proposed Budget, attached hereto as **Exhibit A**, as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* (“**Adopted Budget**”), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.
- b. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District’s Local Records Office and identified as “The Budget for the St. Johns Forest Community Development District for the Fiscal Year Ending September 30, 2026.”

- c. The Adopted Budget shall be posted by the District Manager on the District's official website in accordance with Chapter 189, *Florida Statutes*, and shall remain on the website for at least two (2) years.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for FY 2026, the sum(s) set forth in **Exhibit A** to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated as set forth in **Exhibit A**.

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within FY 2026 or within 60 days following the end of the FY 2026 may amend its Adopted Budget for that fiscal year as follows:

- a. A line-item appropriation for expenditures within a fund may be decreased or increased by motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if the total appropriations of the fund do not increase and if either (i) the aggregate change in the original appropriation item does not exceed the greater of \$15,000 or 15% of the original appropriation, or (ii) such expenditure is authorized by separate disbursement or spending resolution.
- c. Any other budget amendments shall be adopted by resolution and consistent with Florida law. The District Manager or Treasurer must ensure that any amendments to the budget under this paragraph c. are posted on the District's website in accordance with Chapter 189, *Florida Statutes*, and remain on the website for at least two (2) years.

SECTION 4. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 24th DAY OF JULY, 2025.

ATTEST:

**ST. JOHNS FOREST COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: FY 2026 Budget

**RESOLUTION 2025-05
[FY 2026 ASSESSMENT RESOLUTION]**

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ST. JOHNS FOREST COMMUNITY DEVELOPMENT DISTRICT PROVIDING FOR FUNDING FOR THE FY 2026 ADOPTED BUDGET(S); PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS, INCLUDING BUT NOT LIMITED TO PENALTIES AND INTEREST THEREON; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the St. Johns Forest Community Development District (“**District**”) is a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District, located in St. Johns County, Florida (“**County**”); and

WHEREAS, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District’s adopted capital improvement plan and Chapter 190, *Florida Statutes*; and

WHEREAS, for the fiscal year beginning October 1, 2025, and ending September 30, 2026 (“**FY 2026**”), the Board of Supervisors (“**Board**”) of the District has determined to undertake various operations and maintenance and other activities described in the District’s budget (“**Adopted Budget**”), attached hereto as **Exhibit A**; and

WHEREAS, pursuant to Chapter 190, *Florida Statutes*, the District may fund the Adopted Budget through the levy and imposition of special assessments on benefited lands within the District and, regardless of the imposition method utilized by the District, under Florida law the District may collect such assessments by direct bill, tax roll, or in accordance with other collection measures provided by law; and

WHEREAS, in order to fund the District’s Adopted Budget, the District’s Board now desires to adopt this Resolution setting forth the means by which the District intends to fund its Adopted Budget.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE ST. JOHNS FOREST COMMUNITY DEVELOPMENT DISTRICT:

1. **FUNDING.** The District’s Board hereby authorizes the funding mechanisms for the Adopted Budget as provided further herein and as indicated in the Adopted Budget attached hereto as **Exhibit A** and the assessment roll attached hereto as **Exhibit B (“Assessment Roll”)**.

2. **OPERATIONS AND MAINTENANCE ASSESSMENTS.**

a. **Benefit Findings.** The provision of the services, facilities, and operations as described in **Exhibit A** confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the cost of the assessments. The allocation of the assessments to the specially benefitted lands is shown in **Exhibit A** and **Exhibit B** and is hereby found to be fair and reasonable.

- b. **O&M Assessment Imposition.** Pursuant to Chapter 190, *Florida Statutes*, a special assessment for operations and maintenance (“**O&M Assessment(s)**”) is hereby levied and imposed on benefitted lands within the District and in accordance with **Exhibit A** and **Exhibit B**. The lien of the O&M Assessments imposed and levied by this Resolution shall be effective upon passage of this Resolution.
 - c. **Maximum Rate.** Pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the “maximum rate” authorized by law for operation and maintenance assessments.
3. **DEBT SERVICE SPECIAL ASSESSMENTS.** The District’s Board hereby certifies for collection the FY 2026 installment of the District’s previously levied debt service special assessments (“**Debt Assessments,**” and together with the O&M Assessments, the “**Assessments**”) in accordance with this Resolution and as further set forth in **Exhibit A** and **Exhibit B**, and hereby directs District staff to affect the collection of the same.
4. **COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST.** Pursuant to Chapter 190, *Florida Statutes*, the District is authorized to collect and enforce the Assessments as set forth below.
 - a. **Tax Roll Assessments.** To the extent indicated in **Exhibit A** and **Exhibit B**, those certain O&M Assessments (if any) and/or Debt Assessments (if any) imposed on the “**Tax Roll Property**” identified in **Exhibit B** shall be collected by the County Tax Collector at the same time and in the same manner as County property taxes in accordance with Chapter 197, *Florida Statutes* (“**Uniform Method**”). That portion of the Assessment Roll which includes the Tax Roll Property is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County property taxes. The District’s Board finds and determines that such collection method is an efficient method of collection for the Tax Roll Property.
 - b. **Future Collection Methods.** The District’s decision to collect Assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.
5. **ASSESSMENT ROLL; AMENDMENTS.** The Assessment Roll, attached hereto as **Exhibit B**, is hereby certified for collection. The Assessment Roll shall be collected pursuant to the collection methods provided above. The proceeds therefrom shall be paid to the District. The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution and shall amend the Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll.
6. **SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

7. **EFFECTIVE DATE.** This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

PASSED AND ADOPTED this 24th day of July, 2025.

ATTEST:

**ST. JOHNS FOREST COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

By:_____

Its:_____

- Exhibit A:** Budget
- Exhibit B:** Assessment Roll

RESOLUTION 2025-06

**A RESOLUTION OF THE ST. JOHNS FOREST
COMMUNITY DEVELOPMENT DISTRICT ADOPTING THE
ANNUAL MEETING SCHEDULE FOR FISCAL YEAR
2025/2026**

WHEREAS, the St. Johns Forest Community Development District (the "District") is a local unit of special-purpose government organized and existing in accordance with Chapter 190, Florida Statutes, and situated entirely within St. Johns County, Florida; and

WHEREAS, the District is required by Florida law to prepare an annual schedule of its regular public meetings which designates the date, time and location of the District's meetings; and

WHEREAS, the Board has proposed the Fiscal Year 2025/2026 annual meeting schedule as attached in **Exhibit A**;

**NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF
SUPERVISORS OF THE ST. JOHNS COMMUNITY
DEVELOPMENT DISTRICT**

1. The Fiscal Year 2025/2026 annual public meeting schedule attached hereto and incorporated by reference herein as Exhibit A is hereby approved and will be published and filed in accordance with the requirements of Florida law.

This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED THIS 24th DAY OF JULY, 2025.

ATTEST:

**ST. JOHNS COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chairperson /Vice Chairperson

EXHIBIT “A”

**BOARD OF SUPERVISORS MEETING DATES
ST. JOHNS FOREST COMMUNITY DEVELOPMENT DISTRICT**

FISCAL YEAR 2025/2026

All meetings will be held on the fourth Thursday of every other month at 10:00 a.m. at the First Florida Credit Union Community Room, 1950 CR 210 West, St. Johns, FL, as follows except as noted below:

November 20, 2025 (Third Thursday due to holiday)

January 22, 2026

March 26, 2026

May 28, 2026 **Budget Approval**

July 30, 2026 (Fifth Thursday) **Budget Adoption**

September 24, 2026



ESTIMATE

DATE: JUNE 24, 2025

453 Grampian Highlands Dr.
 Saint Johns, FL 32259
 Phone 904 622 7179
 Mail: clgelectrical@mail.com

TO ST. Johns Fores
 Samantha Harvey
 CR 210
 Saint Johns, FL 32259

QTY	DESCRIPTION	UNIT PRICE	LINE TOTAL
1	<p>Check the landscape lights from the main entrance to the main gate.</p> <p>The electrical job consists in repair the lights that are not working right now and replace the lights that are broken.</p> <p>There are a total of 84 lights. 21 lights are not working and 9 are broken. I will fix those that are not working troubleshooting the problem and replace the broken for new ones.</p> <p>Also, I will replace some electrical boxes for lights that are broken too, and I will clean the debris and adjust the angle of the lights.</p> <p>We need to add more new lights, new UF wire, and more boxes for lights. The big job is to get the boxes clean of debris and humidity that take a lot of time because of the roots and debris inside the boxes.</p> <p>I found that the main electrical boxes, were the breakers and contactors are located, some of the wires are disconnected because the breaker trip. So, I need to fix this too.</p> <p>I give you a new estimate to fix the complete light system. Please let me know.</p>		
TOTAL			\$42800.00

**MINUTES OF MEETING
ST. JOHNS FOREST
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the St. Johns Forest Community Development District was held on Thursday, May 22, 2025 and at 10:00 a.m. at First Florida Credit Union, 1950 County Road 210 West, St. Johns, Florida.

Present and constituting a quorum were:

Philip Messana	Chairperson
Carly Weddle	Vice Chairperson
Angela Chapman	Assistant Secretary
Charles Kuehne	Assistant Secretary (via phone)
Herbert Shaw	Assistant Secretary

Also present were:

Samantha Harvey	District Manager
Wes Haber	District Counsel
Michael Yuro, P.E.	District Engineer

The following is a summary of the discussions and actions taken.

FIRST ORDER OF BUSINESS

Call to Order and Roll Call

- Ms. Harvey called the meeting to order and called the roll. A quorum was established.

SECOND ORDER OF BUSINESS

Approval of Agenda

On MOTION by Mr. Shaw seconded by Ms. Weddle, with all in favor, the agenda was approved as presented. 5-0

THIRD ORDER OF BUSINESS

Audience Comments

- None.

FOURTH ORDER OF BUSINESS

Staff Reports

A. District Counsel

- No report.

B. District Engineer

- No report.

C. District Manager

i. Field Updates

- Ms. Harvey reviewed the field updates.

ii. Pond Service Reports

- The Board reviewed the Pond Service reports.

iii. Information on the Number of Registered Voters, 1,195

- Ms. Harvey noted this is for informational purposes only. The District is required to request the number of registered voters after April 15th of every year from the Supervisor of Elections. There are currently 1,195 registered voters within the community.

FIFTH ORDER OF BUSINESS

Business Items

A. Presentation of the Fiscal Year 2026 Proposed Budget

- Ms. Harvey presented the Fiscal Year 2026 Budget and reviewed the items line by line.
- The Board requested that all reserves be placed in one line item named Reserves.

i. Consideration of Resolution 2025-03, Approving the Budget, and Setting the Public Hearing for July 24, 2025

- Ms. Harvey outlined the resolution.

<p>On MOTION by Mr. Messina seconded by Ms. Weddle, with all in favor, Resolution 2025-03, Approving the Budget not to exceed \$285,849 and Setting the Public Hearing for Thursday, July 24, 2025 at 10:00 a.m. at the First Florida Credit Union, 1950 CR 210 West, St. Johns, Florida was adopted.</p>

- The Board would like the budget to mirror the Fiscal Year 2024/2025 budget with no assessment increases.

B. Consideration of The Greenery Landscape Enhancement Proposal #78763

- Ms. Harvey reviewed the proposal for enhancements and irrigation repairs. The Greenery Inc. will need to revise the irrigation repair proposal. The Chairperson would like to investigate the possibility of upgrading the controller to access via phone.

On MOTION by Mr. Messana seconded by Ms. Weddle, with all in favor, The Greenery Landscape proposal #78763 for enhancement was approved.

C. Irrigation Inspection and Cost Proposal for Repairs from the Greenery Inc.

- This item was tabled.

D. Ratification of LLS Tax Solution Inc. Engagement Letter for Arbitrage Service, Capital Improvement Revenue Refunding Bonds Series 2016 for the Years 2016-2021

On MOTION by Ms. Weddle seconded by Mr. Kuehne, with all in favor, LLS Tax Solution Inc. Engagement Letter for Arbitrage Service, Capital Improvement Revenue Refunding Bonds Series 2016 for the Years 2016-2021 was approved.

E. Ratification of LLS Tax Solution Inc. Engagement Letter for Arbitrage Service, Capital Improvement Revenue Refunding Bonds Series 2016 for the Years 2021-2024

On MOTION by Ms. Weddle seconded by Mr. Kuehne, with all in favor, LLS Tax Solution Inc. Engagement Letter for Arbitrage Service, Capital Improvement Revenue Refunding Bonds Series 2016 for the Years 2021-2024 was approved.

F. Discussion of St. Johns Forest Flood Audit

- This item was discussed.

G. Consideration of American Electrical Contracting Inc. Landscape lighting Proposal

H. Consideration of CLG Electrical Contracting Inc. Landscape Lighting Proposal

- The Board discussed the proposals.

On MOTION by Mr. Messana seconded by Ms. Weddle, with all in favor, CLG Electrical Contracting Inc. landscape lighting and repair proposal in the amount of \$5,650 was approved.

SIXTH ORDER OF BUSINESS

Business Administration

A. Consideration of Minutes from the Meeting held March 27, 2025

On MOTION by Mr. Kuehne seconded by Ms. Weddle, with all in favor, the minutes of the March 27, 2025 meeting were approved as presented. 5-0

B. Consideration of the April 2025 Financial Statements and Approval of the Check Register and Invoices for March 2025 through April 2025

On MOTION by Mr. Messana seconded by Mr. Kuehne, with all in favor, the April 2025 Financial Statements were accepted, and the Check Registers for March and April 2025 were approved. 5-0

SEVENTH ORDER OF BUSINESS

New Business and Supervisor Requests

- Mr. Kuehne requested Ms. Harvey provide the current bank and money market rates.
- The Board requested to hold a special meeting to discuss the budget on Friday, June 20, 2025 at 10:00 a.m.

EIGHTH ORDER OF BUSINESS

Adjournment

- There being no further business,

On MOTION by Mr. Shaw seconded by Mr. Kuehne, with all in favor, the meeting adjourned.

Secretary/Assistant Secretary

Chairperson/Vice Chairperson

**MINUTES OF MEETING
ST. JOHNS FOREST
COMMUNITY DEVELOPMENT DISTRICT**

The special meeting of the Board of Supervisors of the St. Johns Forest Community Development District was held on Friday June 20, 2025 and at 10:00 a.m. at First Florida Credit Union, 1950 County Road 210 West, St. Johns, Florida.

Present and constituting a quorum were:

Philip Messana	Chairperson
Carly Weddle	Vice Chairperson
Angela Chapman	Assistant Secretary
Charles Kuehne	Assistant Secretary
Herbert Shaw	Assistant Secretary

Also present were:

Samantha Harvey	District Manager
Wes Haber	District Counsel
Residents	

The following is a summary of the discussions and actions taken.

FIRST ORDER OF BUSINESS

Call to Order and Roll Call

- Ms. Harvey called the meeting to order and called the roll. A quorum was established.

SECOND ORDER OF BUSINESS

Approval of Agenda

On MOTION by Ms. Weddle seconded by Mr. Kuehne, with all in favor, the agenda was approved as presented. 5-0

THIRD ORDER OF BUSINESS

Audience Comments

- Mr. and Mrs. Wombough addressed the *No Fishing* rule enforcement. Ms. Harvey stated she has arranged for the stormwater management company to place the *No Fishing* signs around the ponds. Mr. Kuehne asked how they would like the Board to enforce this policy. Mr. Messana recommended the residents install signage, a fence or shrubs for more privacy, and make trespassers aware it is private property and that they are trespassing.

FOURTH ORDER OF BUSINESS

Business Items

A. Discussion of the Approved Amended Tentative Fiscal Year 2026 Budget

- Ms. Harvey presented the Fiscal Year 2026 approved amended tentative budget. Line items for Legal Services/Counsel and Engineering were reduced to make assessments flat for Fiscal Year 2026, with total expenditures and reserves at \$280,653.

On MOTION by Mr. Kuehne seconded by Ms. Chapman, with all in favor, the Fiscal Year 2026 Approved Amended Tentative Budget was approved as amended and discussed. 5-0

FIFTH ORDER OF BUSINESS

Adjournment

- There being no further business,

On MOTION by Ms. Weddle seconded by Mr. Kuehne, with all in favor, the meeting was adjourned at 10:19 a.m.

Secretary/Assistant Secretary

Chairperson/Vice Chairperson

MEMORANDUM

TO: Board of Supervisors, St. Johns Forest CDD
FROM: Fernand Thomas, District Accountant
CC: Samantha Harvey, District Manager, Helena Schneider, Accounting Supervisor
DATE: June 12, 2025
SUBJECT: May Financial Report

Attached, please find the May Financial Report. During your review, please keep in mind that the goal is for revenue to meet or exceed the year-to-date budget and for expenditures to be at or below the year-to-date budget. To assist with your review, an overview of each of the district's funds is provided below. If you have any questions or require additional information, please contact me at Fernand.Thomas@inframark.com.

General Fund:

- Total revenues are at 101.53% of the annual adopted budget.
- Non-Ad Valorem Assessments are at 98.01 % collected.
- R&M-General is holiday decorating 2024.
- Through the current month, expenditures are at 54.03% of the annual budget.

Debt Service Fund:

Series 2016

- Total revenues are 100.62% of the annual adopted budget.
- Non-Ad Valorem Assessments are 98.01% collected.

ST. JOHNS FOREST
Community Development District

Financial Report

May 31, 2025

Prepared by:



ST JOHNS FOREST CDD

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ST. JOHNS FOREST
Community Development District

Financial Statements

(Unaudited)

May 31, 2025

Balance Sheet
May 31, 2025

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2016 DEBT SERVICE FUND	TOTAL
<u>ASSETS</u>			
Cash - Checking Account	\$ 109,096	\$ -	\$ 109,096
Investments:			
Money Market Account	502,710	-	502,710
Prepayment Account	-	653	653
Reserve Fund	-	133,865	133,865
Revenue Fund	-	95,673	95,673
Prepaid Items	8,796	-	8,796
TOTAL ASSETS	\$ 620,602	\$ 230,191	\$ 850,793
<u>LIABILITIES</u>			
Accounts Payable	\$ 9,111	\$ -	\$ 9,111
Accrued Expenses	670	-	670
TOTAL LIABILITIES	9,781	-	9,781
<u>FUND BALANCES</u>			
Nonspendable:			
Prepaid Items	8,796	-	8,796
Restricted for:			
Debt Service	-	230,191	230,191
Assigned to:			
Operating Reserves	63,962	-	63,962
Reserves-Entr. Signs/Columns	165,369	-	165,369
Reserves - Entry Fountain	6,168	-	6,168
Reserves- Stormwater&Roads	45,798	-	45,798
Reserves - Streetlights	29,286	-	29,286
Unassigned:	291,442	-	291,442
TOTAL FUND BALANCES	\$ 610,821	\$ 230,191	\$ 841,012
TOTAL LIABILITIES & FUND BALANCES	\$ 620,602	\$ 230,191	\$ 850,793

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending May 31, 2025

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>					
Interest - Investments	\$ 10,000	\$ 6,667	\$ 17,474	\$ 10,807	174.74%
Interest - Tax Collector	-	-	1,726	1,726	0.00%
Special Assmnts- Tax Collector	281,919	281,919	276,321	(5,598)	98.01%
Special Assmnts- Discounts	(11,277)	(11,277)	(10,690)	587	94.79%
Other Miscellaneous Revenues	-	-	107	107	0.00%
TOTAL REVENUES	280,642	277,309	284,938	7,629	101.53%
<u>EXPENDITURES</u>					
<u>Administration</u>					
P/R-Board of Supervisors	6,000	4,000	3,000	1,000	50.00%
FICA Taxes	459	306	230	76	50.11%
ProfServ-Arbitrage Rebate	600	-	-	-	0.00%
ProfServ-Dissemination Agent	1,000	1,000	-	1,000	0.00%
ProfServ-Engineering	9,000	6,000	4,113	1,887	45.70%
ProfServ-Legal Services	15,000	10,000	2,318	7,682	15.45%
ProfServ-Mgmt Consulting	59,280	39,520	39,520	-	66.67%
ProfServ-Special Assessment	6,136	6,136	6,136	-	100.00%
ProfServ-Trustee Fees	4,000	4,000	4,286	(286)	107.15%
Auditing Services	4,000	4,000	3,770	230	94.25%
Website Compliance	2,500	2,155	1,553	602	62.12%
Postage and Freight	600	400	372	28	62.00%
Insurance - General Liability	9,561	9,561	8,822	739	92.27%
Printing and Binding	1,000	667	202	465	20.20%
Legal Advertising	1,200	800	127	673	10.58%
Miscellaneous Services	2,000	1,333	236	1,097	11.80%
Misc-Assessment Collection Cost	5,638	5,638	5,313	325	94.24%
Misc-Web Hosting	1,200	800	800	-	66.67%
Annual District Filing Fee	175	175	175	-	100.00%
Total Administration	129,349	96,491	80,973	15,518	62.60%
<u>Field</u>					
ProfServ-Field Management	8,000	5,333	5,333	-	66.66%
Contracts-Lake and Wetland	13,000	8,667	8,120	547	62.46%
Contracts-Landscape	57,000	38,000	32,072	5,928	56.27%
Electricity - General	9,500	6,333	2,135	4,198	22.47%
R&M-General	9,000	6,000	7,862	(1,862)	87.36%
R&M-Fountain	5,000	3,333	1,603	1,730	32.06%
R&M-Other Landscape	14,000	9,333	10,375	(1,042)	74.11%
R&M-Irrigation	5,000	3,333	3,997	(664)	79.94%
R&M-Streetlights	3,000	2,000	1,986	14	66.20%
Capital Outlay	3,000	2,000	-	2,000	0.00%
Total Field	126,500	84,332	73,483	10,849	58.09%

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending May 31, 2025

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>Reserves</u>					
Reserve -Entrance Signs/Columns	12,987	-	-	-	0.00%
Reserve - Entry Fountain	2,821	-	-	-	0.00%
Reserves-Stormwater&Roads	10,714	-	-	-	0.00%
Reserve - Streetlights	3,478	-	-	-	0.00%
Total Reserves	30,000	-	-	-	0.00%
TOTAL EXPENDITURES & RESERVES	285,849	180,823	154,456	26,367	54.03%
Excess (deficiency) of revenues					
Over (under) expenditures	(5,207)	96,486	130,482	33,996	0.00%
<u>OTHER FINANCING SOURCES (USES)</u>					
Contribution to (Use of) Fund Balance	(5,207)	-	-	-	0.00%
TOTAL FINANCING SOURCES (USES)	(5,207)	-	-	-	0.00%
Net change in fund balance	\$ (5,207)	\$ 96,486	\$ 130,482	\$ 33,996	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)	480,335	480,335	480,335		
FUND BALANCE, ENDING	\$ 475,128	\$ 576,821	\$ 610,817		

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending May 31, 2025

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
REVENUES					
Interest - Investments	\$ 200	\$ 133	\$ 7,981	\$ 7,848	3990.50%
Special Assmnts- Tax Collector	288,628	288,628	281,935	(6,693)	97.68%
Special Assmnts- Discounts	(11,545)	(11,545)	(10,907)	638	94.47%
TOTAL REVENUES	277,283	277,216	279,009	1,793	100.62%
EXPENDITURES					
Administration					
Misc-Assessment Collection Cost	5,773	5,773	5,421	352	93.90%
Total Administration	5,773	5,773	5,421	352	93.90%
Debt Service					
Principal Debt Retirement	190,000	190,000	190,000	-	100.00%
Principal Prepayments	-	-	10,000	(10,000)	0.00%
Interest Expense	78,800	78,800	78,105	695	99.12%
Total Debt Service	268,800	268,800	278,105	(9,305)	103.46%
TOTAL EXPENDITURES	274,573	274,573	283,526	(8,953)	103.26%
Excess (deficiency) of revenues Over (under) expenditures	2,710	2,643	(4,517)	(7,160)	0.00%
OTHER FINANCING SOURCES (USES)					
Contribution to (Use of) Fund Balance	2,710	-	-	-	0.00%
TOTAL FINANCING SOURCES (USES)	2,710	-	-	-	0.00%
Net change in fund balance	\$ 2,710	\$ 2,643	\$ (4,517)	\$ (7,160)	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)	234,708	234,708	234,708		
FUND BALANCE, ENDING	\$ 237,418	\$ 237,351	\$ 230,191		

ST. JOHNS FOREST
Community Development District

Supporting Schedules

May 31, 2025

Non-Ad Valorem Special Assessments - St Johns County Tax Collector

(Monthly Assessment Collection Distributions)

For the Fiscal Year Ending September 30, 2025

					ALLOCATION BY FUND	
Date Received	Net Amount Received	Discount / (Penalty) Amount	Collection Cost	Gross Amount Received	General Fund	Series 2016 Debt Service Fund
Assessments Levied FY 2025				\$ 569,565	\$ 281,919	\$ 287,646
Allocation %				100%	49%	51%
11/06/24	\$ 3,827	\$ 271	\$ 78	\$ 4,176	\$ 2,067	\$ 2,109
11/18/24	\$ 18,503	\$ 787	\$ 378	\$ 19,668	\$ 9,735	\$ 9,933
11/21/24	\$ 21,253	\$ 904	\$ 434	\$ 22,590	\$ 11,182	\$ 11,409
12/09/24	\$ 41,826	\$ 1,778	\$ 854	\$ 44,458	\$ 22,005	\$ 22,452
12/19/24	\$ 33,096	\$ 1,407	\$ 675	\$ 35,178	\$ 17,412	\$ 17,766
01/10/25	\$ 334,936	\$ 14,240	\$ 6,835	\$ 356,011	\$ 176,216	\$ 179,796
02/21/25	\$ 58,598	\$ 2,136	\$ 1,196	\$ 61,930	\$ 30,653	\$ 31,276
04/09/25	\$ 13,888	\$ 73	\$ 283	\$ 14,244	\$ 7,051	\$ 7,194
TOTAL	\$ 525,926	\$ 21,596	\$ 10,733	\$ 558,256	\$ 276,321	\$ 281,935

% Collected	98%	98%	98%
TOTAL OUTSTANDING	\$ 11,309	\$ 5,598	\$ 5,711

Cash and Investment Report

*May 31, 2025***GENERAL FUND**

<u>Account Name</u>	<u>Bank Name</u>	<u>Investment Type</u>	<u>Maturity</u>	<u>Yield</u>	<u>Balance</u>
Checking Account	Valley Bank	Checking Account	n/a	4.33%	\$109,096
Money Market Account	BankUnited	Money Market Account	n/a	3.99%	\$502,710
Subtotal					\$611,806

DEBT SERVICE FUND

<u>Account Name</u>	<u>Bank Name</u>	<u>Investment Type</u>	<u>Maturity</u>	<u>Yield</u>	<u>Balance</u>
Series 2016 Prepayment Account	US Bank	Open-Ended Commercial Paper	n/a	4.25%	\$653
Series 2016 Reserve Fund	US Bank	Open-Ended Commercial Paper	n/a	4.25%	\$133,865
Series 2016 Revenue Fund	US Bank	Open-Ended Commercial Paper	n/a	4.25%	\$95,673
Subtotal					\$230,191
Total					\$841,997

Bank Account Statement

St Johns Forest CDD

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Bank Account No. 1244
Statement No. 05-25

Statement Date 05/31/2025

G/L Account No. 101003 Balance	109,096.33	Statement Balance	112,141.33
		Outstanding Deposits	0.00
Positive Adjustments	0.00		
		Subtotal	112,141.33
Subtotal	109,096.33	Outstanding Checks	-3,045.00
Negative Adjustments	0.00		
		Ending Balance	109,096.33
Ending G/L Balance	109,096.33		

Posting Date	Document Type	Document No.	Vendor	Description	Amount	Cleared Amount	Difference
Outstanding Checks							
04/10/2025	Payment	100042	FLORIDA WATERWAYS, INC	Inv: 23499, Inv: 23624, Inv: 10070			-3,045.00
Total Outstanding Checks							-3,045.00

ST. JOHNS FOREST
Community Development District

Check Register
5/01/2025 - 5/31/2025

ST. JOHNS FOREST COMMUNITY DEVELOPMENT DISTRICT

Payment Register by Fund
For the Period from 5/01/2025 to 5/31/2025
(Sorted by Check / ACH No.)

Fund No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
GENERAL FUND - 001							
CHECK # 100045							
001	05/05/25	RICK ARSENAULT CERTIFIED POOL CONSULTANT, INC	SJFCDD425	May 2025 FOUNTAIN MAINT	May 2025 FOUNTAIN MAINT	546032-53901	\$240.94
Check Total							\$240.94
CHECK # 100046							
001	05/05/25	THE GREENERY INC	781207	Enhancements for second median island	Enhancements for second median island Azaleas	546036-53901	\$694.68
001	05/05/25	THE GREENERY INC	782690	May 2025 Landscape Contract	May 2025 Landscape Contract	546036-53901	\$4,009.00
Check Total							\$4,703.68
CHECK # 100047							
001	05/05/25	FLORIDA WATERWAYS, INC	10224	May 2025 MONTHLY SERVICE	May 2025 MONTHLY SERVICE	534021-53901	\$1,015.00
Check Total							\$1,015.00
CHECK # 100048							
001	05/05/25	KUTAK ROCK LLP	3555000	PROF LEGAL SVCS RENDERED 2/15-2/26	PROF LEGAL SVCS RENDERED 2/15-2/26	531023-51401	\$717.50
Check Total							\$717.50
CHECK # 100049							
001	05/16/25	INFRAMARK LLC	149044	May 2025 Management Fees	May 2025 Management Fees	531027-51301	\$4,940.00
001	05/16/25	INFRAMARK LLC	149044	May 2025 Management Fees	May 2025 Management Fees	531016-53901	\$666.67
001	05/16/25	INFRAMARK LLC	149044	May 2025 Management Fees	May 2025 Management Fees	549915-51301	\$100.00
Check Total							\$5,706.67
CHECK # 100050							
001	05/16/25	YURO & ASSOCIATES LLC	3772	APRIL ENGINEERING SERVICE	APRIL ENGINEERING SERVICE	531013-51501	\$435.00
Check Total							\$435.00
CHECK # 100051							
001	05/28/25	TIGRIS AQUATIC SERVICES LLC	3987561	251 St Johns Forest Storm Drain Cleaning	251 St Johns Forest Storm Drain Cleaning	546001-53901	\$3,340.00
Check Total							\$3,340.00
CHECK # 100052							
001	05/28/25	FEDEX	8-815-83717	April 2025 FedEx Shipment	April 2025 FedEx Shipment	541006-51301	\$62.21
Check Total							\$62.21
CHECK # 2987							
001	05/20/25	US BANK	7730657	04/01/25-09/30/25 Trustee Fees	04/01/25-09/30/25 Trustee Fees	531045-51301	\$2,474.19
001	05/20/25	US BANK	7730657	10/01/25-03/31/26 Trustee Fees	10/01/25-03/31/26 Trustee Fees	155000	\$2,074.19
Check Total							\$4,548.38
Fund Total							\$20,769.38

Total Checks Paid	\$20,769.38
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MEMORANDUM

TO: Board of Supervisors, St. Johns Forest CDD
FROM: Fernand Thomas, District Accountant
CC: Samantha Harvey, District Manager, Helena Schneider, Accounting Supervisor
DATE: July 9, 2025
SUBJECT: June Financial Report

Attached, please find the June Financial Report. During your review, please keep in mind that the goal is for revenue to meet or exceed the year-to-date budget and for expenditures to be at or below the year-to-date budget. To assist with your review, an overview of each of the district's funds is provided below. If you have any questions or require additional information, please contact me at Fernand.Thomas@inframark.com.

General Fund:

- Total revenues are 102.75% of the annual adopted budget.
- Non-Ad Valorem Assessments are at 98.49 % collected.
- R&M-General is holiday decorating 2024.
- R&M-Other Landscape is storm drain cleaning and jet vacuum cleaning.
- Through the current month, expenditures are at 61.88% of the annual budget.

Debt Service Fund:

Series 2016

- Total revenues are 101.43% of the annual adopted budget.
- Non-Ad Valorem Assessments are 98.49% collected.
- The interest and principal debt service installment payments have been made.

ST. JOHNS FOREST

Community Development District

Financial Report

June 30, 2025

Prepared by:



ST JOHNS FOREST CDD

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ST. JOHNS FOREST
Community Development District

Financial Statements

(Unaudited)

June 30, 2025

Balance Sheet
Governmental Funds
June 30, 2025

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2016 DEBT SERVICE FUND	TOTAL
<u>ASSETS</u>			
Cash - Checking Account	\$ 97,121	\$ -	\$ 97,121
Due From Other Funds	-	1,393	1,393
Investments:			
Money Market Account	504,362	-	504,362
Prepayment Account	-	653	653
Reserve Fund	-	133,865	133,865
Revenue Fund	-	96,503	96,503
Prepaid Items	2,074	-	2,074
TOTAL ASSETS	\$ 603,557	\$ 232,414	\$ 835,971
<u>LIABILITIES</u>			
Accounts Payable	\$ 9,696	\$ -	\$ 9,696
Accrued Expenses	670	-	670
Due To Other Funds	1,393	-	1,393
TOTAL LIABILITIES	11,759	-	11,759
<u>FUND BALANCES</u>			
Nonspendable:			
Prepaid Items	2,074	-	2,074
Restricted for:			
Debt Service	-	232,414	232,414
Assigned to:			
Operating Reserves	63,962	-	63,962
Reserves-Entr. Signs/Columns	165,369	-	165,369
Reserves - Entry Fountain	6,168	-	6,168
Reserves- Stormwater&Roads	45,798	-	45,798
Reserves - Streetlights	29,286	-	29,286
Unassigned:	279,141	-	279,141
TOTAL FUND BALANCES	\$ 591,798	\$ 232,414	\$ 824,212
TOTAL LIABILITIES & FUND BALANCES	\$ 603,557	\$ 232,414	\$ 835,971

Statement of Revenues, Expenditures and Changes in Fund Balances

General Fund

For the Period Ending June 30, 2025

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
REVENUES					
Interest - Investments	\$ 10,000	\$ 7,500	\$ 19,493	\$ 11,993	194.93%
Interest - Tax Collector	-	-	1,726	1,726	0.00%
Special Assmnts- Tax Collector	281,919	281,919	277,674	(4,245)	98.49%
Special Assmnts- Discounts	(11,277)	(11,277)	(10,649)	628	94.43%
Other Miscellaneous Revenues	-	-	107	107	0.00%
TOTAL REVENUES	280,642	278,142	288,351	10,209	102.75%
EXPENDITURES					
Administration					
P/R-Board of Supervisors	6,000	4,000	3,800	200	63.33%
FICA Taxes	459	306	291	15	63.40%
ProfServ-Arbitrage Rebate	600	600	-	600	0.00%
ProfServ-Dissemination Agent	1,000	1,000	-	1,000	0.00%
ProfServ-Engineering	9,000	6,750	4,403	2,347	48.92%
ProfServ-Legal Services	15,000	11,250	4,017	7,233	26.78%
ProfServ-Mgmt Consulting	59,280	44,460	44,460	-	75.00%
ProfServ-Special Assessment	6,136	6,136	6,136	-	100.00%
ProfServ-Trustee Fees	4,000	4,000	4,286	(286)	107.15%
Auditing Services	4,000	4,000	3,770	230	94.25%
Website Compliance	2,500	2,242	1,553	689	62.12%
Postage and Freight	600	450	405	45	67.50%
Insurance - General Liability	9,561	9,561	8,822	739	92.27%
Printing and Binding	1,000	750	202	548	20.20%
Legal Advertising	1,200	900	127	773	10.58%
Miscellaneous Services	2,000	1,500	236	1,264	11.80%
Misc-Assessment Collection Cost	5,638	5,638	5,340	298	94.71%
Misc-Web Hosting	1,200	900	900	-	75.00%
Annual District Filing Fee	175	175	175	-	100.00%
Total Administration	129,349	104,618	88,923	15,695	68.75%
Field					
ProfServ-Field Management	8,000	6,000	6,000	-	75.00%
Contracts-Lake and Wetland	13,000	9,750	9,135	615	70.27%
Contracts-Landscape	57,000	42,750	36,081	6,669	63.30%
Electricity - General	9,500	7,125	2,135	4,990	22.47%
R&M-General	9,000	6,750	7,862	(1,112)	87.36%
R&M-Fountain	5,000	3,750	1,603	2,147	32.06%
R&M-Other Landscape	14,000	10,500	18,338	(7,838)	130.99%
R&M-Irrigation	5,000	3,750	4,825	(1,075)	96.50%
R&M-Streetlights	3,000	2,250	1,986	264	66.20%
Capital Outlay	3,000	2,250	-	2,250	0.00%
Total Field	126,500	94,875	87,965	6,910	69.54%

Statement of Revenues, Expenditures and Changes in Fund Balances

General Fund

For the Period Ending June 30, 2025

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>Reserves</u>					
Reserve -Entrance Signs/Columns	12,987	-	-	-	0.00%
Reserve - Entry Fountain	2,821	-	-	-	0.00%
Reserves-Stormwater&Roads	10,714	-	-	-	0.00%
Reserve - Streetlights	3,478	-	-	-	0.00%
Total Reserves	30,000	-	-	-	0.00%
TOTAL EXPENDITURES & RESERVES	285,849	199,493	176,888	22,605	61.88%
Excess (deficiency) of revenues					
Over (under) expenditures	(5,207)	78,649	111,463	32,814	0.00%
<u>OTHER FINANCING SOURCES (USES)</u>					
Contribution to (Use of) Fund Balance	(5,207)	-	-	-	0.00%
TOTAL FINANCING SOURCES (USES)	(5,207)	-	-	-	0.00%
Net change in fund balance	\$ (5,207)	\$ 78,649	\$ 111,463	\$ 32,814	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)	480,335	480,335	480,335		
FUND BALANCE, ENDING	\$ 475,128	\$ 558,984	\$ 591,798		

Statement of Revenues, Expenditures and Changes in Fund Balances

Series 2016 Debt Service Fund
For the Period Ending June 30, 2025

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
REVENUES					
Interest - Investments	\$ 200	\$ 150	\$ 8,810	\$ 8,660	4405.00%
Special Assmnts- Tax Collector	288,628	288,628	283,315	(5,313)	98.16%
Special Assmnts- Discounts	(11,545)	(11,545)	(10,865)	680	94.11%
TOTAL REVENUES	277,283	277,233	281,260	4,027	101.43%
EXPENDITURES					
Administration					
Misc-Assessment Collection Cost	5,773	5,773	5,449	324	94.39%
Total Administration	5,773	5,773	5,449	324	94.39%
Debt Service					
Principal Debt Retirement	190,000	190,000	190,000	-	100.00%
Principal Prepayments	-	-	10,000	(10,000)	0.00%
Interest Expense	78,800	78,800	78,105	695	99.12%
Total Debt Service	268,800	268,800	278,105	(9,305)	103.46%
TOTAL EXPENDITURES	274,573	274,573	283,554	(8,981)	103.27%
Excess (deficiency) of revenues Over (under) expenditures	2,710	2,660	(2,294)	(4,954)	0.00%
OTHER FINANCING SOURCES (USES)					
Contribution to (Use of) Fund Balance	2,710	-	-	-	0.00%
TOTAL FINANCING SOURCES (USES)	2,710	-	-	-	0.00%
Net change in fund balance	\$ 2,710	\$ 2,660	\$ (2,294)	\$ (4,954)	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)	234,708	234,708	234,708		
FUND BALANCE, ENDING	\$ 237,418	\$ 237,368	\$ 232,414		

ST. JOHNS FOREST
Community Development District

Supporting Schedules

June 30, 2025

Non-Ad Valorem Special Assessments - St Johns County Tax Collector

(Monthly Assessment Collection Distributions)

For the Fiscal Year Ending September 30, 2025

					ALLOCATION BY FUND	
Date Received	Net Amount Received	Discount / (Penalty) Amount	Collection Cost	Gross Amount Received	General Fund	Series 2016 Debt Service Fund
Assessments Levied FY 2025				\$ 569,565	\$ 281,919	\$ 287,646
Allocation %				100%	49%	51%
11/06/24	\$ 3,827	\$ 271	\$ 78	\$ 4,176	\$ 2,067	\$ 2,109
11/18/24	\$ 18,503	\$ 787	\$ 378	\$ 19,668	\$ 9,735	\$ 9,933
11/21/24	\$ 21,253	\$ 904	\$ 434	\$ 22,590	\$ 11,182	\$ 11,409
12/09/24	\$ 41,826	\$ 1,778	\$ 854	\$ 44,458	\$ 22,005	\$ 22,452
12/19/24	\$ 33,096	\$ 1,407	\$ 675	\$ 35,178	\$ 17,412	\$ 17,766
01/10/25	\$ 334,936	\$ 14,240	\$ 6,835	\$ 356,011	\$ 176,216	\$ 179,796
02/21/25	\$ 58,598	\$ 2,136	\$ 1,196	\$ 61,930	\$ 30,653	\$ 31,276
04/09/25	\$ 13,888	\$ 73	\$ 283	\$ 14,244	\$ 7,051	\$ 7,194
06/13/25	\$ 2,759	\$ (82)	\$ 56	\$ 2,733	\$ 1,353	\$ 1,380
TOTAL	\$ 528,685	\$ 21,514	\$ 10,789	\$ 560,989	\$ 277,674	\$ 283,315

% Collected	98%	98%	98%
TOTAL OUTSTANDING	\$ 8,576	\$ 4,245	\$ 4,331

Cash and Investment Report

*June 30, 2025***GENERAL FUND**

<u>Account Name</u>	<u>Bank Name</u>	<u>Investment Type</u>	<u>Maturity</u>	<u>Yield</u>	<u>Balance</u>
Checking Account	Valley Bank	Checking Account	n/a	4.33%	\$97,121
Money Market Account	BankUnited	Money Market Account	n/a	3.99%	\$504,362
Subtotal					\$601,483

DEBT SERVICE FUND

<u>Account Name</u>	<u>Bank Name</u>	<u>Investment Type</u>	<u>Maturity</u>	<u>Yield</u>	<u>Balance</u>
Series 2016 Prepayment Account	US Bank	Open-Ended Commercial Paper	n/a	4.25%	\$653
Series 2016 Reserve Fund	US Bank	Open-Ended Commercial Paper	n/a	4.25%	\$133,865
Series 2016 Revenue Fund	US Bank	Open-Ended Commercial Paper	n/a	4.25%	\$96,503
Subtotal					\$231,021
Total					\$832,504

Bank Account Statement

St Johns Forest CDD

Bank Account No. 1244
Statement No. 06-25

Statement Date 06/30/2025

G/L Account No. 101003 Balance	97,120.71	Statement Balance	100,165.71
		Outstanding Deposits	0.00
Positive Adjustments	0.00		
		Subtotal	100,165.71
Subtotal	97,120.71	Outstanding Checks	-3,045.00
Negative Adjustments	0.00		
		Ending Balance	97,120.71
Ending G/L Balance	97,120.71		

Posting Date	Document Type	Document No.	Vendor	Description	Amount	Cleared Amount	Difference
Outstanding Checks							
04/10/2025	Payment	100042	FLORIDA WATERWAYS, INC	Inv: 23499, Inv: 23624, Inv: 10070			-3,045.00
Total Outstanding Checks							-3,045.00

ST. JOHNS FOREST
Community Development District

Check Register
5/01/2025 - 6/30/2025

ST. JOHNS FOREST COMMUNITY DEVELOPMENT DISTRICT

Payment Register by Fund
For the Period from 5/01/2025 to 6/30/2025
(Sorted by Check / ACH No.)

Fund No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
<u>GENERAL FUND - 001</u>							
CHECK # 100045							
001	05/05/25	RICK ARSENAULT CERTIFIED POOL CONSULTANT, INC	SJFCDD425	May 2025 FOUNTAIN MAINT	R&M-Fountain	546032-53901	\$240.94
Check Total							\$240.94
CHECK # 100046							
001	05/05/25	THE GREENERY INC	781207	Enhancements for second median island	Enhancements for second median island Azaleas	546036-53901	\$694.68
001	05/05/25	THE GREENERY INC	782690	May 2025 Landscape Contract	R&M-Other Landscape	546036-53901	\$4,009.00
Check Total							\$4,703.68
CHECK # 100047							
001	05/05/25	FLORIDA WATERWAYS, INC	10224	May 2025 MONTHLY SERVICE	Contracts-Lake and Wetland	534021-53901	\$1,015.00
Check Total							\$1,015.00
CHECK # 100048							
001	05/05/25	KUTAK ROCK LLP	3555000	PROF LEGAL SVCS RENDERED 2/15-2/26	PROF LEGAL SVCS RENDERED 2/15-2/26	531023-51401	\$717.50
Check Total							\$717.50
CHECK # 100049							
001	05/16/25	INFRAMARK LLC	149044	May 2025 Management Fees	May 2025 ADMIN MGMNT SVCS	531027-51301	\$4,940.00
001	05/16/25	INFRAMARK LLC	149044	May 2025 Management Fees	May 2025 FIELD OP SVCS	531016-53901	\$666.67
001	05/16/25	INFRAMARK LLC	149044	May 2025 Management Fees	May 2025 WEB ADMIN	549915-51301	\$100.00
Check Total							\$5,706.67
CHECK # 100050							
001	05/16/25	YURO & ASSOCIATES LLC	3772	APRIL ENGINEERING SERVICE	ProfServ-Engineering	531013-51501	\$435.00
Check Total							\$435.00
CHECK # 100051							
001	05/28/25	TIGRIS AQUATIC SERVICES LLC	3987561	251 St Johns Forest Storm Drain Cleaning	R&M-General	546001-53901	\$3,340.00
Check Total							\$3,340.00
CHECK # 100052							
001	05/28/25	FEDEX	8-815-83717	April 2025 FedEx Shipment	FEDEX SHIPMENT FEE	541006-51301	\$62.21
Check Total							\$62.21
CHECK # 100053							
001	06/04/25	INFRAMARK LLC	150786	June 2025 District Management	JUNE 2025 ADMIN MGMNT SVCS	531027-51201	\$4,940.00
001	06/04/25	INFRAMARK LLC	150786	June 2025 District Management	JUNE 2025 FIELD OP SVCS	531016-53901	\$666.67
001	06/04/25	INFRAMARK LLC	150786	June 2025 District Management	JUNE 2025 WEB ADMIN	549915-51301	\$100.00
Check Total							\$5,706.67
CHECK # 100054							
001	06/04/25	TIGRIS AQUATIC SERVICES LLC	3987561	Jet Vac cleaning for 251 St Johns Forest Blvd	Reserves-Stormwater&Roads	568168-53901	\$3,340.00
Check Total							\$3,340.00
CHECK # 100055							
001	06/06/25	FEDEX	8-874-49704	May 19, 2025 2-Day Mail	Postage and Freight	541006-51301	\$64.50
Check Total							\$64.50

ST. JOHNS FOREST COMMUNITY DEVELOPMENT DISTRICT

Payment Register by Fund

For the Period from 5/01/2025 to 6/30/2025

(Sorted by Check / ACH No.)

Fund No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
CHECK # 100056							
001	06/06/25	THE GREENERY INC	785164	June 2025 Landscape Contract	JUNE 2025 LANDSCAPE MAINT	534050-53901	\$4,009.00
Check Total							\$4,009.00
CHECK # 100057							
001	06/13/25	THE GREENERY INC	785787	June 2025 Irrigation repair	R&M-Irrigation	546041-53901	\$828.57
Check Total							\$828.57
CHECK # 100058							
001	06/18/25	YURO & ASSOCIATES LLC	3806	May 2025 Engineering Fees	May 2025 ENGINEERING SERVICE	531013-51501	\$290.00
Check Total							\$290.00
CHECK # 2987							
001	05/20/25	US BANK	7730657	04/01/25-03/31/26 Trustee Fees	ProfServ-Trustee Fees	531045-51301	\$2,474.19
001	05/20/25	US BANK	7730657	04/01/25-03/31/26 Trustee Fees	US Bank Fees Oct 25-March 2026	155000	\$2,074.19
Check Total							\$4,548.38
Fund Total							\$35,008.12

Total Checks Paid	\$35,008.12
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