Sawgrass Players Club
Balance Sheet

12/31/2024

Accrual Accounting Year Starts January 31, 2024

		Interest Rate	TOTAL	OPERATING	ACC	RESERVES
ASSETS						
Cash	050 PNC Checking		$14,948.26	$13,037.08	$1,911.18	
	051 PNC MM	2.07%	$24,259.60	$24,259.60		
	055 Truist Lock Box	0.01%	$183,690.41	$152,135.50		$31,554.91
	072 Ameris Bank MM	2.60%	$77,188.82	$0.00	$77,188.82	
	080 Raymond James - MM	0.20%	$14,171.78	$14,171.78		
	081 Raymond James - CD & Tbills		$1,014,000.00	$834,000.00		$180,000.00
	082 Raymond James - Unrealized Earngings		($1,458.50)	($1,458.50)		
	083 Raymond James - Accrued CD Interest		$17,270.50	$17,270.50		
	085 Edward Jones - MM	1.55%	$184,350.59			$184,350.59
	086 Edward Jones - CD's		$1,070,000.00			$1,070,000.00
	087 Edward Jones - Unrealized Earnings		$182.60			$182.60
		Total Cash	$2,598,604.06	$1,053,415.96	$79,100.00	$1,466,088.10
Other Assets						
	200 A/R - Residential		$14,236.03	$14,236.03		
	205 A/R - Commercial		$125.00	$125.00		
	206 A/R - Drainage		$6,727.12	$6,727.12		
	210 Allowance for Bad Debts		($6,060.07)	($6,060.07)		
	212 A/R - PGA Tour Oper		$12,260.86	$12,260.86		
	215 A/R - Other		$1,190.42	$1,190.42		
	218 Prepaid RFID's		$5,451.48	$5,451.48		
	220 Prepaid Insurance		$106,295.41	$106,295.41		
	229 Prepaid Other		$2,749.38	$2,749.38		
	230 Deposits		$3,415.46	$3,415.46		
		Total Other Assets	$146,391.09	$146,391.09	$0.00	$0.00
		TOTAL ASSETS	$2,744,995.15	$1,199,807.05	$79,100.00	$1,466,088.10
LIABILITIES						
Current Liabilities						
	400 Accounts Payable		$120,446.13	$120,190.88		$255.25
	401 Accrued Expenses		$4,250.00	$4,250.00		
	410 Prepaid Assessments		$265,865.02	$265,865.02		
	Prepaid Assessments - Commercial		$6,112.08	$6,112.08		
	420 Unearned Revenue		$1,115.00	$1,115.00		
	425 ACC Deposits		$79,100.00		$79,100.00	
	Capital Contributions (see spreadsheet)		$314,497.40	$314,497.40		
		TOTAL LIABILITIES	$791,385.63	$712,030.38	$79,100.00	$255.25
EQUITY						
Current Year Earnings			($60,347.68)	($60,347.68)		
Capital						
	600 Prior Years Surplus		$303,831.94	$303,831.94		
	605 Emergency Contingency		$244,292.41	$244,292.41		
Reserves						
	610 Reserves - General		$963,164.03			$963,164.03
	615 Reserves - SDS		$502,668.82			$502,668.82
		Total Reserves	$1,465,832.85	$0.00	$0.00	$1,465,832.85
		TOTAL EQUITY	$1,953,609.52	$487,776.67	$0.00	$1,465,832.85
		TOTAL LIABILITIES AND EQUITY	$2,744,995.15	$1,199,807.05	$79,100.00	$1,466,088.10

Prepared by Marsh Landing Management, Inc., Document 10-21419-18 (SPCA MASTER)

1- Balance Sheet

Sawgrass Players Club
Balance Sheet

11/30/2024

Accrual Accounting Year Starts January 31, 2024

		Interest Rate	TOTAL	OPERATING	ACC	RESERVES
ASSETS						
Cash	050 PNC Checking		$11,328.55	$11,328.55		
	051 PNC MM	2.17%	$177,165.02	$40,749.25		$136,415.77
	055 Truist Lock Box	0.01%	$18,462.93	$18,462.93		
	072 Ameris Bank MM	2.60%	$77,024.37	$3,774.37	$73,250.00	
	080 Raymond James - MM	0.20%	$13,832.43	$13,832.43		
	081 Raymond James - CD & Tbills		$1,014,000.00	$1,014,000.00		
	082 Raymond James - Unrealized Earngings		($2,691.92)	($2,691.92)		
	083 Raymond James - Accrued CD Interest		$13,997.88	$13,997.88		
	085 Edward Jones - MM	1.70%	$154,835.80			$154,835.80
	086 Edward Jones - CD's		$1,095,000.00			$1,095,000.00
	087 Edward Jones - Unrealized Earnings		($1,235.05)			($1,235.05)
		Total Cash	$2,571,720.01	$1,113,453.49	$73,250.00	$1,385,016.52
Other Assets						
	200 A/R - Residential		$15,490.09	$15,490.09		
	205 A/R - Commercial		$125.00	$125.00		
	206 A/R - Drainage		$6,727.12	$6,727.12		
	210 Allowance for Bad Debts		($6,060.07)	($6,060.07)		
	212 A/R - PGA Tour Oper		$20,460.56	$20,460.56		
	215 A/R - Other		$990.42	$990.42		
	218 Prepaid RFID's		$8,756.04	$8,756.04		
	220 Prepaid Insurance		$139,903.97	$139,903.97		
	229 Prepaid Other		$1,640.17	$1,640.17		
	230 Deposits		$3,415.46	$3,415.46		
		Total Other Assets	$191,448.76	$191,448.76	$0.00	$0.00
		TOTAL ASSETS	$2,763,168.77	$1,304,902.25	$73,250.00	$1,385,016.52
LIABILITIES						
Current Liabilities						
	400 Accounts Payable		$50,429.57	$50,429.57		
	401 Accrued Expenses		$12,455.00	$12,455.00		
	410 Prepaid Assessments		$80,671.88	$80,671.88		
	Prepaid Assessments - Commercial		$5,143.08	$5,143.08		
	420 Unearned Revenue		$302,604.08	$302,604.08		
	425 ACC Deposits		$73,250.00		$73,250.00	
	Capital Contributions (see spreadsheet)		$301,747.40	$301,747.40		
		TOTAL LIABILITIES	$826,301.01	$753,051.01	$73,250.00	$0.00
EQUITY						
Current Year Earnings			$3,726.89	$3,726.89		
Capital						
	600 Prior Years Surplus		$303,831.94	$303,831.94		
	605 Emergency Contingency		$244,292.41	$244,292.41		
Reserves						
	610 Reserves - General		$914,131.84			$914,131.84
	615 Reserves - SDS		$470,884.68			$470,884.68
		Total Reserves	$1,385,016.52	$0.00	$0.00	$1,385,016.52
		TOTAL EQUITY	$1,936,867.76	$551,851.24	$0.00	$1,385,016.52
		TOTAL LIABILITIES AND EQUITY	$2,763,168.77	$1,304,902.25	$73,250.00	$1,385,016.52

Prepared by Marsh Landing Management, Inc., Document 10-21419-18 (SPCA MASTER)

2 - Prior mo. balance

Sawgrass Players Club **2024**
Raymond James

12/31/2023	**Balance**	$805,807.88
Jan.	Funds Invested	$0.00
	Disbursements to SPCA	$0.00
	Interest/Dividends Earned	$5.26
	Unrealized Gain(Loss)	$254.70
	1/31/2024	**$806,067.84**
Feb.	Funds Invested	$0.00
	Disbursements to SPCA	$0.00
	Interest/Dividends Earned	$4,749.17
	Unrealized Gain(Loss)	($713.45)
	2/29/2024	**$810,103.56**
March	Funds Invested	$0.00
	Disbursements to SPCA	$0.00
	Interest/Dividends Earned	$6.88
	Unrealized Gain(Loss)	($521.80)
	3/28/2024	**$809,588.64**
April	Funds Invested	$0.00
	Disbursements to SPCA	$0.00
	Interest/Dividends Earned	$2,079.14
	Unrealized Gain(Loss)	($361.20)
	4/30/2024	**$811,306.58**
May	Funds Invested	$0.00
	Disbursements to SPCA	$0.00
	Interest/Dividends Earned	$2,011.19
	Unrealized Gain(Loss)	($340.25)
	Accrued Interest (CD's)	$0.00
	5/31/2024	**$812,977.52**
June	Funds Invested	$0.00
	Disbursements to SPCA	$0.00
	Interest/Dividends Earned	$4.86
	Unrealized Gain(Loss)	$185.25
	Accrued Interest (CD's)	$0.00
	6/30/2024	**$813,167.63**
July	Funds Invested	$0.00
	Disbursements to SPCA	$0.00
	Interest/Dividends Earned	$7,345.27
	Unrealized Gain(Loss)	$852.90
	Accrued Interest (CD's)	$0.00
	7/31/2024	**$821,365.80**

Sawgrass Players Club **2024**
Raymond James

August	Funds Invested	$0.00
	Disbursements to SPCA	$0.00
	Interest/Dividends Earned	$7,101.31
	Unrealized Gain(Loss)	$855.91
	Accrued Interest (CD's)	$0.00
	8/31/2024	**$829,323.02**
September	Funds Invested	$0.00
	Disbursements to SPCA	$0.00
	Interest/Dividends Earned	$7.33
	Unrealized Gain(Loss)	$958.72
	Accrued Interest (CD's)	$0.00
	9/30/2024	**$830,289.07**
October	Funds Invested	$185,000.00
	Disbursements to SPCA	$0.00
	Interest/Dividends Earned	$5,467.85
	Unrealized Gain(Loss)	($932.16)
	Accrued Interest (CD's)	$0.00
	10/31/2024	**$1,019,824.76**
November	Funds Invested	$0.00
	Disbursements to SPCA	$0.00
	Interest/Dividends Earned	$5,803.93
	Unrealized Gain(Loss)	($488.18)
	Accrued Interest (CD's)	$0.00
	11/30/2024	**$1,025,140.51**
December	Funds Invested	$0.00
	Disbursements to SPCA	$0.00
	Interest/Dividends Earned	$339.35
	Unrealized Gain(Loss)	$1,233.42
	Accrued Interest (CD's)	$0.00
	12/31/2024	**$1,026,713.28**

Sawgrass Players Club **December 31, 2024**
Raymond James

Cash and Money Markets:			
Insured Bank Deposit	0.20%	$14,171.78	
Total Money Markets:		**$14,171.78**	
US Treasury Bills:		Face Value	Matures
Acquired 8/13/24		**$84,000.00**	8/7/2025
CD(s) at Par Value:		Face Value	Matures
PNC Bank	5.10%	$80,000.00	1/24/2025
Wells Fargo Bank	5.15%	$50,000.00	2/26/2025
Bank of America	5.10%	$50,000.00	2/28/2025
BMO Bank NA	5.00%	$80,000.00	4/17/2025
Goldman Sachs Bank	5.20%	$80,000.00	5/21/2025
Bank of America	4.45%	$110,000.00	6/4/2025
Cross First Bank	5.05%	$80,000.00	7/11/2025
First Bank of the Lake	5.20%	$100,000.00	7/18/2025
Morgan Stanley Bank	3.90%	$100,000.00	10/9/2025
SAFRA National Bank - New York	4.00%	$100,000.00	10/17/2025
Charles Schwab Bank	4.20%	$100,000.00	11/6/2025
Total CD's:		**$930,000.00**	
Current CD value as of 12/31/24		$930,612.10	
Current T-bill value as of 12/31/24		$81,929.40	
		$1,012,541.50	
Unrealized Gains (Losses)		($1,458.50)	
Accrued interest on CD's as of 12/31/24		$17,270.50	

Sawgrass Players Club **2024**
Edward Jones

12/31/2023 Balance	**$591,719.32**	Adj. per audit
Jan. Funds Invested	$0.00	
Disbursements to SPCA	$0.00	
Interest/Dividends Earned	$221.50	
Unrealized Gain(Loss)	$0.00	
1/31/2024	**$591,940.82**	
Feb. Funds Invested	$0.00	
Disbursements to SPCA	$0.00	
Interest/Dividends Earned	($251.02)	
Unrealized Gain(Loss)	$0.00	
2/29/2024	**$591,689.80**	
March Funds Invested	$0.00	
Disbursements to SPCA	$0.00	
Interest/Dividends Earned	$3,418.35	
Unrealized Gain(Loss)	($388.50)	
3/28/2024	**$594,719.65**	
April Funds Invested	$0.00	
Disbursements to SPCA	$0.00	
Interest/Dividends Earned	$75.91	
Unrealized Gain(Loss)	($152.95)	
4/30/2024	**$594,642.61**	
May Funds Invested	$0.00	
Disbursements to SPCA	$0.00	
Interest/Dividends Earned	$7,840.61	
Unrealized Gain(Loss)	$278.10	
5/31/2024	**$602,761.32**	
June Funds Invested	$0.00	
Disbursements to SPCA	$0.00	
Interest/Dividends Earned	$32.29	
Unrealized Gain(Loss)	$140.60	
6/30/2024	**$602,934.21**	
July Funds Invested	$0.00	
Disbursements to SPCA	$0.00	
Interest/Dividends Earned	$0.00	
Unrealized Gain(Loss)	$481.05	
7/31/2024	**$603,415.26**	

Sawgrass Players Club **2024**
Edward Jones

August	Funds Invested	$0.00
	Disbursements to SPCA	$0.00
	Interest/Dividends Earned	$0.00
	Unrealized Gain(Loss)	$9,006.32
	8/31/2024	**$612,421.58**
September	Funds Invested	$0.00
	Disbursements to SPCA	$0.00
	Interest/Dividends Earned	$0.00
	Unrealized Gain(Loss)	$110.40
	9/30/2024	**$612,531.98**
October	Funds Invested	$632,000.00
	Disbursements to SPCA	$0.00
	Interest/Dividends Earned	$27.74
	Unrealized Gain(Loss)	($831.45)
	10/31/2024	**$1,243,728.27**
November	Funds Invested	$0.00
	Disbursements to SPCA	$0.00
	Interest/Dividends Earned	$6,350.29
	Unrealized Gain(Loss)	($1,477.81)
	11/30/2024	**$1,248,600.75**
December	Funds Invested	$0.00
	Disbursements to SPCA	$0.00
	Interest/Dividends Earned	$3,598.23
	Unrealized Gain(Loss)	$2,334.21
	12/31/2024	**$1,254,533.19**

Sawgrass Players Club **December 31, 2024**
Edward Jones

Cash and Money Markets:

Insured Bank Deposit	1.55%	$184,350.59
Total Money Markets:		**$184,350.59**

CD(s) at Par Value:		Face Value	Matures
Zions Bancorporation Nat'l	5.35%	$80,000.00	2/28/2025
Bank America	5.15%	$60,000.00	3/7/2025
Bank India - New York	4.30%	$100,000.00	4/7/2025
Berkshire Bank	4.35%	$50,000.00	5/28/2025
Wells Fargo Bank	5.30%	$80,000.00	5/29/2025
Meredith Blg Savings	4.05%	$200,000.00	7/10/2025
Goldman Sachs Bank	4.25%	$60,000.00	9/3/2025
Morgan Stanley Bank	3.90%	$140,000.00	10/9/2025
Charles Schwab Bank	4.20%	$100,000.00	11/6/2025
Santander Bank	4.20%	$100,000.00	12/19/2025
Goldman Sachs Bank	4.10%	$100,000.00	12/24/2025
Total CD's:		**$1,070,000.00**	

Current CD value as of 12/31/24	**$1,070,182.60**
CD - Unrealized Gains (Losses)	**$182.60**

Date	Unit #	SPCA	Bermuda Court	Bridgewater	Cypress Bridge	Cypress Creek	Hammock Cove	Lakeside	North Cove	Oakbridge	PCW	PC Villas	Salt Creek	Sawgrass Island	Seven Mile Drive	Turtleback Crossing	Waters Edge	Waters Oak
7/9/2024	44640208	$2,040.00								$510.00								
7/15/2024	Disbursement Paid	($900.82)																
7/18/2024	00241765	$2,040.00															$510.00	
7/23/2024	24182238	$2,040.00														$510.00		
7/23/2024	02442124	$2,040.00					$510.00											
7/25/2024	Distribution to HOA			(510.00)		(3,060.00)		(1,020.00)		(2,550.00)		(2,040.00)	(2,040.00)	(1,020.00)	(1,020.00)			(1,020.00)
7/26/2024	00241751	$2,040.00															$510.00	
7/30/2024	00242233	$2,040.00			$510.00													
7/30/2024	00242211	$2,040.00			$510.00													
7/30/2024	02432548	$2,040.00				$510.00												
8/12/2024	02472812	$2,040.00										$510.00						
8/12/2024	02423331	$2,040.00											$510.00					
8/12/2024	00245702	$2,040.00						$510.00										
8/12/2024	02432325	$2,040.00				$510.00												
8/16/2024	44660103	$2,040.00	$510.00															
8/16/2024	02472826	$2,040.00										$510.00						
8/21/2024	44660107	$2,040.00	$510.00															
8/29/2024	02432203	$2,040.00				$510.00												
8/29/2024	00242215	$2,040.00			$510.00													
9/11/2024	00242644	$2,040.00													$510.00			
9/11/2024	24282206	$2,040.00														$510.00		
9/18/2024	00245726	$2,040.00						$510.00										
9/18/2024	00242602	$2,040.00													$510.00			
09/31/2024	44620302	$2,040.00								$510.00								
10/1/2024	Disbursement Paid	($7,016.65)																
10/8/2024	Disbursement Paid	($11,160.00)																
10/15/2024	00242515/02432348	($2,040.00)				($510.00)												
10/15/2024	00243308	$2,040.00							$510.00									
10/15/2024	00241755	$2,040.00															$510.00	
10/15/2024	02432541	$2,040.00				$510.00												
10/15/2024	00242224	$2,040.00				$510.00												
10/15/2024	02432348	$2,040.00				$510.00												
10/21/2024	Distribution to HOA		($1,020.00)		($1,530.00)	($1,530.00)	($510.00)	($1,020.00)		($1,020.00)		($1,020.00)	($510.00)		($1,020.00)	($1,020.00)	($1,020.00)	
10/31/2024	44660224	$2,040.00	$510.00															
11/18/2024	02432216	$2,040.00				$510.00												
11/18/2024	00242251	$2,040.00			$510.00													
12/13/2024	02423302	$2,040.00											$510.00					
12/13/2024	00249657	$2,040.00																$510.00
12/20/2024	44620306	$2,040.00								$510.00								
12/20/2024	44620307	$2,040.00								$510.00								
12/20/2024	02423508	$2,040.00											$510.00					
TOTALS		$308,377.40	$510.00	$0.00	$510.00	$1,530.00	$0.00	$0.00	$510.00	$1,020.00	$0.00	$0.00	$1,020.00	$0.00	$0.00	$0.00	$510.00	$510.00
Total Contributions		$314,497.40																

SPCA = $308K

4 Capital Contributions began
April 1 - 2022

Capital

SPCA December 2024 Monthly Variance

	acct #	name	Monthly Variance	Variance as of 12-31-24	comments
Other Income		Other Income	$ 5,157	$ 17,742	Favorable YE due to interest accrued.

	acct #	name	Monthly Variance	Variance as of 12-31-24	comments
General & Admin	810	ACC Expense	$ 244	$ 5,552	Slightly over budget in Dec. Unfavorable YE. 120 hours per month to support ARB and ACC.
	811	ACC Fees	$ (25)	$ 7,250	Unfavorable YE- less projects with fees required.
	814	Bad Debt	$ -	$ (1,712)	Favorable- Pending audit recommendation based on A/R.
	820	Communication	$ (340)	$ (8,938)	Favorable- Less website admin support used.
	824	Insurance	$ 23,646	$ 215,244	Unfavorable- Insurance over budget by $215K.
	826	Legal	$ (3,742)	$ (13,036)	Favorable- Less legal support needed overall.
	834	Misc. G&A	$ 7,700	$ 7,700	Unbudgeted. Holiday Bonus
	836	Office Supplies	$ (386)	$ (2,083)	Favorable- Less supplies purchased.
			$ 27,179	$ 207,240	Unfavorable YE due to Insurance and ACC.

	acct #	Name	Monthly Variance	Variance as of 12-31-24	comments
Landscape	850	Irrigation	$ (1,015)	$ (109)	Favorable in December and on budget YE.
	852-1	Flowers	$ 11,585	$ (1,030)	Timing of Billing. Savings YE- less top soil used.
	852-2	Much/Pine Straw	$ -	$ (3,900)	Mulch deferred
	852-3	Palm Tree	$ 24,000	$ -	Timing of Billing. On budget YE.
	853	Landscape Improvements	$ 1,936	$ (14,668)	Timing of invoice in December. Favorable YE due to deferral of projects.
	854	Landscape Other-Sod	$ 3,050	$ (75)	Timing of Billing. On budget YE.
	857	Tree Shrub Improvement	$ -	$ (8,100)	Favorable YE due to deferral of projects.
	858	Tree /Debris Removal	$ 8,250	$ 7,441	Unfavorable YE- Helene and Milton clean up, additional limb work needed.
			$ 47,806	$ (20,441)	Favorable YE due to deferral of projects.

	acct #	Name	Monthly Variance	Variance as of 12-31-24	comments
Recreation	882	Rec	$ (2,873)	$ (2,693)	Favorable - Holiday event not done.
			$ (3,371)	$ (14,569)	Favorable YE due to savings from pool closure first half of the year and holiday event not done.

	acct #	name	Monthly Variance	Variance as of 12-31-24	comments
General Maintenance	862	Drainage repairs	$ 17,765	$ 30,021	Unfavorable YE- Palmera Drive and Salt Creek drainage.
	866	Fence/Bulkhead	$ 2,050	$ 2,885	Unfavorable- Pump station fence and park entry fence.

5- Variance

868	General Maintenance Supplies	$ 345	$ (490)	Unfavorable in December- Increase repairs. Favorable YE.
870	Hurricane Storm Prep	$ -	$ (3,840)	Favorable- Time billed through onsite labor.
876	On Site Labor	$ 3,444	$ 11,129	Unfavorable- MLMC hours avg 60 hrs./wk. plus weekend. Some sidewalk work coded to 876.
880	Professional Fees	$ 1,675	$ 10,193	Unfavorable- More hours required YE.
892	Waste Dumpster	$ (358)	$ (12,065)	Favorable- Savings.
		$ 25,404	$ 25,818	Unfavorable YE due to drainage/labor and professional fees. Savings in dumpster.

Controlled Access

acct #	name	Monthly Variance	Variance as of 12-31-24	comments
900	Controlled Access contract	$ (9,017)	$ (2,437)	Favorable- Credit received from FCS for tax/billing. Employee Turnover.
902	Controlled Access- Spec event	$ 1,975	$ (5,454)	Unfavorable Dec- Holiday Bonus. Favorable YE- Additional rover not used.
910	Gate Entry Auto	$ 4,512	$ 7,312	Unfavorable- Visitor App approved.
920	RFID/Gate Passes	$ 5,635	$ (6,369)	Unfavorable Dec.- Timing of journal entry. Favorable YE.
921	RFID Income	$ 860	$ (3,975)	Unfavorable in December - Less RFID sales. Favorable overall due to increase renewals.
924	Vehicle Fuel	$ (672)	$ (7,098)	Favorable-Savings in fuel.
926	Vacation Pass Thru	$ (308)	$ (1,480)	Timing of vacation used.
		$ 1,276	$ (22,978)	Favorable YE due to savings in contract, additional rover, RFID, and fuel.

Utilities

acct #	name	Monthly Variance	Variance as of 12-31-24	comments
940-944	Total Utilities	$ (1,011)	$ (9,119)	Favorable YE.

Waterways

acct #	name	Monthly Variance	Variance as of 12-31-24	comments
951	Aquatic Maint Misc.	$ (500)	$ (8,301)	Favorable- Fish stocking not done.
952	Aquatic Maint- Eel Grass	$ 7,793	$ (2,407)	Unfavorable in December-Timing of vendor billing. Favorable YE-Less treatments needed.
953	Aquatic Maint- Aeration	$ 689	$ (65,479)	Defer aeration to help YE in 2024.
954	Pumphouse Repair and Maint	$ (5,870)	$ (19,698)	Favorable- Less repairs overall.
956	Pumphouses Electric Fuel	$ (3,118)	$ (13,798)	Favorable- Pumps did not run as much due to low rainfall.
960	Waterway Maint./Improvement	$ 318	$ (7,710)	Favorable YE- Less work required.
		$ 3,618	$ (97,216)	Favorable YE. Savings in eel grass, repairs, fuel and waterways. Committee deferred aeration.

Ended year unfavorable by $60K. Note that Insurance was $215K over budget

5 - cont.

Unexpended Budget Report

Tuesday, December 31, 2024

SPCA 2024 Budget

Sawgrass Players Club Accrual Accounting Year Starts January 1, 2024

	Month To Date			Year To Date			Annual Budget	
	Actual	Budget	Variance	Actual	Budget	Variance	Budget	Unexpended
INCOME								
Income								
715 Assessments	262,225	262,225	0	3,146,700	3,146,700	0	3,146,700	0
717 Commercial Assessments	29,892	30,033	(142)	358,700	360,400	(1,700)	360,400	1,700
719 Drainage Assessments	9,654	9,660	(6)	115,922	115,922	0	115,922	0
721 The Yard Assessments	0	0	0	18,300	18,300	0	18,300	0
800 General Reserve Fd Trans	(45,322)	(45,322)	0	(543,868)	(543,868)	0	(543,868)	0
802 Storm Water Reserve Trans	(29,742)	(29,742)	0	(356,900)	(356,900)	0	(356,900)	0
Total Income	226,707	226,855	(148)	2,738,854	2,740,554	(1,700)	2,740,554	1,700
Other Income								
734 Covenant Enforcement Fees	0	0	0	4,985	6,600	(1,615)	6,600	1,615
736 Interest on Past Due A/R	140	20	120	4,563	4,040	523	4,040	(523)
738 Miscellaneous Income	5	0	5	224	0	224	0	(224)
739 Players Park Rec. Field	0	0	0	0	480	(480)	480	480
740 TPC Contribution	833	833	0	9,999	10,000	(1)	10,000	1
750 Interest Inc. - Operating	5,032	0	5,032	52,091	33,000	19,091	33,000	(19,091)
752 Reserve Interest	6,008	0	6,008	36,620	0	36,620	0	(36,620)
753 Interest to Reserves	(6,008)	0	(6,008)	(36,620)	0	(36,620)	0	36,620
Total Other Income	6,010	853	5,157	71,862	54,120	17,742	54,120	(17,742)
TOTAL INCOME	232,717	227,708	5,009	2,810,716	2,794,674	16,042	2,794,674	(16,042)
EXPENSES								
General & Administrative								
810 ACC Expense	5,644	5,400	244	70,352	64,800	5,552	64,800	(5,552)
811 ACC Fees	(2,650)	(2,625)	(25)	(24,250)	(31,500)	7,250	(31,500)	(7,250)
812 Audit & Tax Prep	0	0	0	6,900	6,775	125	6,775	(125)
814 Bad Debt Expense	0	0	0	5,000	6,712	(1,712)	6,712	1,712
816 Bank Charges	21	12	9	771	490	281	490	(281)
818 Civic Liaison Comm.	0	0	0	0	250	(250)	250	250
820 Communication Committee	530	870	(340)	13,652	22,590	(8,938)	22,590	8,938
822 Covenant Enforcement	0	0	0	2,590	3,630	(1,040)	3,630	1,040
824 Insurance	33,609	9,963	23,646	322,432	107,188	215,244	107,188	(215,244)
826 Legal Expense	658	4,400	(3,742)	39,764	52,800	(13,036)	52,800	13,036

6 (1 of 4)

Unexpended Budget Report

Tuesday, December 31, 2024

SPCA 2024 Budget (Continued)

Sawgrass Players Club Accrual Accounting Year Starts January 1, 2024

	Month To Date			Year To Date			Annual Budget	
	Actual	Budget	Variance	Actual	Budget	Variance	Budget	Unexpended
EXPENSES (Continued)								
General & Administrative (Continued)								
830 Management Contract	21,814	21,814	0	261,765	261,765	0	261,765	0
833 Meetings & Functions	108	9	99	2,547	508	2,039	508	(2,039)
834 Misc. G&A	7,700	0	7,700	7,700	0	7,700	0	(7,700)
836 Office Supplies	264	650	(386)	10,569	12,652	(2,083)	12,652	2,083
838 Postage	41	66	(25)	7,839	7,900	(61)	7,900	61
840 Printing	0	0	0	9,944	11,775	(1,831)	11,775	1,831
842 Taxes & Filing Fees	0	0	0	61	61	0	61	0
844 Vehicle Damage by Gates	0	0	0	0	2,000	(2,000)	2,000	2,000
Total General & Administrative	67,738	40,559	27,179	737,636	530,396	207,240	530,396	(207,240)
Landscape								
850 Irrigation Maintenance	1,985	3,000	(1,015)	35,891	36,000	(109)	36,000	109
852 -1 Landscaping - Flowers	11,585	0	11,585	46,510	47,540	(1,030)	47,540	1,030
852 -2 Landscaping -Mulch	0	0	0	48,725	52,625	(3,900)	52,625	3,900
852 -3 Landscap-PalmTreeTrim	24,000	0	24,000	24,000	24,000	0	24,000	0
852 Landscape Contract	28,340	28,340	0	340,084	340,084	0	340,084	0
853 Landscape Improvements	1,936	0	1,936	21,182	35,850	(14,668)	35,850	14,668
854 Landscape - Sod	3,575	525	3,050	8,225	8,300	(75)	8,300	75
857 Tree/Shrub Improvement	0	0	0	6,900	15,000	(8,100)	15,000	8,100
858 Tree/Debris Removal	8,250	0	8,250	44,441	37,000	7,441	37,000	(7,441)
Total Landscape	79,671	31,865	47,806	575,959	596,399	(20,441)	596,399	20,441
Recreational Facilities								
878 Players Pool- Operations	1,803	2,300	(497)	20,224	32,100	(11,876)	32,100	11,876
882 Players Park & Rec Events	352	3,225	(2,873)	32,258	34,951	(2,693)	34,951	2,693
Total Recreational Facilities	2,154	5,525	(3,371)	52,482	67,051	(14,569)	67,051	14,569
General Maintenance								
860 Directional Signage	181	0	181	3,277	3,625	(348)	3,625	348
862 Drainage Repairs	17,765	0	17,765	80,295	50,274	30,021	50,274	(30,021)
864 Entry Signage	0	0	0	1,635	1,200	435	1,200	(435)
866 Fence/Bulkhead	2,050	0	2,050	3,885	1,000	2,885	1,000	(2,885)
868 General Maint. Supplies	1,320	975	345	11,210	11,700	(490)	11,700	490
870 Hurricane/Storm Prep	0	0	0	0	3,840	(3,840)	3,840	3,840

Unexpended Budget Report

Tuesday, December 31, 2024

SPCA 2024 Budget (Continued)

Sawgrass Players Club Accrual Accounting Year Starts January 1, 2024

	Month To Date			Year To Date			Annual Budget	
	Actual	Budget	Variance	Actual	Budget	Variance	Budget	Unexpended
EXPENSES (Continued)								
General Maintenance (Continued)								
872 Lighting Fixtures	452	150	302	1,746	1,800	(54)	1,800	54
876 On-Site Labor/Vehicle	16,254	12,810	3,444	164,849	153,720	11,129	153,720	(11,129)
880 ProfessionalFees-Engineer	5,675	4,000	1,675	58,193	48,000	10,193	48,000	(10,193)
884 Roads R&M	0	0	0	1,850	3,500	(1,650)	3,500	1,650
886 Sidewalks	0	0	0	5,755	12,000	(6,245)	12,000	6,245
888 TPC Preparation	0	0	0	5,446	9,600	(4,154)	9,600	4,154
892 Waste/Dumpster	376	734	(358)	8,743	20,808	(12,065)	20,808	12,065
Total General Maintenance	44,073	18,669	25,404	346,885	321,067	25,818	321,067	(25,818)
Controlled Access								
900 Controlled Access Contr.	53,954	62,971	(9,017)	753,212	755,649	(2,437)	755,649	2,437
902 Controlled Acc.-SpecEvent	2,650	675	1,975	2,650	8,104	(5,454)	8,104	5,454
906 RFID Admin	4,200	4,200	0	50,400	50,400	0	50,400	0
908 Gate Arm Maint.	0	454	(454)	5,305	5,450	(145)	5,450	145
910 Gate Entry System (Auto)	6,492	1,980	4,512	15,232	7,920	7,312	7,920	(7,312)
912 Gatehouse Equip/Supplies	769	1,000	(231)	10,276	12,000	(1,724)	12,000	1,724
914 Gatehouse R&M/Improvem't	414	825	(411)	9,030	9,900	(870)	9,900	870
916 Gatehouse Telephone	580	1,192	(611)	13,403	14,300	(897)	14,300	897
920 RFID/Gate Passes	8,035	2,400	5,635	22,431	28,800	(6,369)	28,800	6,369
921 RFID Income	(3,315)	(4,175)	860	(54,075)	(50,100)	(3,975)	(50,100)	3,975
922 Vehicle Expenses	1,288	1,289	(1)	15,628	15,468	160	15,468	(160)
924 Vehicle Fuel Expenses	268	940	(672)	4,182	11,280	(7,098)	11,280	7,098
926 Vacation Pass Thru	872	1,180	(308)	12,680	14,160	(1,480)	14,160	1,480
Total Controlled Access	76,206	74,931	1,276	860,353	883,331	(22,978)	883,331	22,978
Utilities								
940 Electric - Common Areas	1,490	1,995	(505)	20,246	23,940	(3,694)	23,940	3,694
942 Electric - Street Lights	1,325	1,713	(388)	16,619	20,552	(3,933)	20,552	3,933
944 Gatehouse Water/Sewer	72	190	(118)	789	2,280	(1,491)	2,280	1,491
Total Utilities	2,886	3,898	(1,011)	37,653	46,772	(9,119)	46,772	9,119
Waterways								
950 Aquatic Maint.	9,900	9,900	0	118,800	118,800	0	118,800	0
951 Aquatic Maint - Misc.	0	500	(500)	10,072	18,373	(8,301)	18,373	8,301

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Unexpended Budget Report

Tuesday, December 31, 2024

SPCA 2024 Budget (Continued)

Sawgrass Players Club Accrual Accounting Year Starts January 1, 2024

	Month To Date			Year To Date			Annual Budget	
	Actual	Budget	Variance	Actual	Budget	Variance	Budget	Unexpended
EXPENSES (Continued)								
Waterways (Continued)								
952 Aquatic Maint - Eel Grass	7,793	0	7,793	8,593	11,000	(2,407)	11,000	2,407
953 Aquatic Maint-Aeration Sy	689	0	689	2,521	68,000	(65,479)	68,000	65,479
954 Pump/House/Engine R&M	4,455	10,325	(5,870)	104,202	123,900	(19,698)	123,900	19,698
956 Pumphouses-Electric/Fuel	3,682	6,800	(3,118)	67,802	81,600	(13,798)	81,600	13,798
958 Pumphouses - Telephone	613	670	(57)	7,194	8,045	(851)	8,045	851
960 Waterway Maint./Improvemt	2,610	2,292	318	19,790	27,500	(7,710)	27,500	7,710
962 Less-PGA Reimbursem't	(5,680)	(10,044)	4,363	(99,494)	(120,522)	21,028	(120,522)	(21,028)
Total Waterways	24,062	20,444	3,618	239,480	336,696	(97,216)	336,696	97,216
Capital Expenditures								
975 Capital Expenditure	0	0	0	20,615	12,962	7,653	12,962	(7,653)
Total Capital Expenditures	0	0	0	20,615	12,962	7,653	12,962	(7,653)
TOTAL EXPENSES	296,792	195,890	100,901	2,871,063	2,794,674	76,389	2,794,674	(76,389)
NET INCOME (LOSS)	(64,075)	31,818	(95,892)	(60,348)		(60,348)		
UNEXPENDED (OVER EXPENDED)								60,348

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SPCA
Aged Receivables
Tuesday, December 31, 2024

Member	Unit	Total Due	Current	30 Days	60 Days	90 Days
Woolley, Matthew & Heidi	3049 Cypress Creek Dr E	$5,404.61		$36.77	$36.77	$5,331.07
Davis, Kim M	8160 Seven Mile Dr	$4,017.94		$36.77	$286.77	$3,694.40
Lewis, Vickey	148 Water Oak Dr	$1,623.58		$16.11	$430.86	$1,176.61
Thomas, Paul & Jennifer	100 Nina Ct	$1,124.75		$12.75	$223.75	$888.25
Karp, Karp, Caroline, Zac	113 Sanchez Dr W	$663.75				$663.75
Barnecett, Gabriel & Joan	102 Triton Ct	$233.56		$3.45		$230.11
Lane, Mary Carol & Cheri	44 Loggerhead Ln	$155.75				$155.75
Barber, Bruce & Suzy A	3010 Cypress Creek Dr E	$100.00			$100.00	
Hollis, Jayne Alicia	102 Terebra Ct	$100.00			$100.00	
McCann, Mary & Thomas	602 Citrus Ct	$100.00	$50.00			$50.00
Roderick, John P	1199 Salt Creek Island Dr	$100.00				$100.00
Stout, William	1188 Salt Marsh Cir	$100.00			$100.00	
Vail, Paula D	103 Triton Ct	$100.00			$100.00	
Turner, William & Melissa	1203 Salt Creek Pointe Wa	$53.75		$0.75	$0.75	$52.25
Reno, Shawn & Tiffany	107 Ancilla Ln	$52.46				$52.46
Stone, John & Kelly	4339 Blue Heron Dr	$35.22		$0.50	$0.50	$34.22
Grainger, Travis & Megan	95 Abalone Ln E	$14.35		$0.20	$0.20	$13.95
Costello, Courtney	6021 Bridgewater Cir	$13.70		$0.19	$0.19	$13.32
Baker, Deborah H	6514 Burnham Cir	$13.51		$0.19	$0.19	$13.13
Billyer, Wayne S	1150 Salt Creek Dr	$13.51		$0.19	$0.19	$13.13
Carnicelli, Raymond J	3047 Cypress Creek Dr E	$13.51		$0.19	$0.19	$13.13
DesMarais, Brittany/Andre	77 Players Club Villa Rd	$13.51		$0.19	$0.19	$13.13
Dimario, Patricia	5137 Otter Creek Dr	$13.51		$0.19	$0.19	$13.13
Evans, Eric M	109 Abalone Ln W	$13.51		$0.19	$0.19	$13.13
Hansgen, David S	6533 Burnham Cir	$13.51		$0.19	$0.19	$13.13
Herrmann, Kurt & Crystal	3064 Cypress Creek Dr N	$13.51		$0.19	$0.19	$13.13
Lesko, Charles & Anne Bur	40 Turtleback Trail	$13.51		$0.19	$0.19	$13.13
Parker, Matthew & Kathle	137 North Cove Dr	$13.51		$0.19	$0.19	$13.13
Paulk, Mary	96 Voyager Ct	$13.51		$0.19	$0.19	$13.13
Pollack, Allen & Kimberly	5207 Pheasant Run Ct	$13.51		$0.19	$0.19	$13.13
Simpson,Wesley & Martha	101 Granada Ln	$13.51		$0.19	$0.19	$13.13
Stouffer, Emily	126 Bermuda Ct	$13.51		$0.19	$0.19	$13.13
Tavares, Joseph & Madelei	101 Camino Trail	$13.51		$0.19	$0.19	$13.13
Wilbur, John & Laurie	4336 Blue Heron Dr	$13.51		$0.19	$0.19	$13.13
Flick, William J & Virgin	614 Miramar Ln	$13.32		$0.19	$0.19	$12.94
Hall, Chandler & Elizabet	5105 Otter Creek Dr	$13.13		$0.19	$0.19	$12.75
	Total for Report	$14,236.03	$50.00	$110.91	$1,383.21	$12,691.91

SPCA - Commercial

Aged Receivables

Tuesday, December 31, 2024

Member	Unit	Total Due	Not Due	Current	30 Days	60 Days	90 Days
United States Post Office	130 Corridor Road N	$125.00					$125.00
	Total for Report	$125.00					$125.00

SPCA - Drainage

Aged Receivables

Tuesday, December 31, 2024

Member	Unit	Total Due	Not Due	Current	30 Days	60 Days	90 Days
Grand Cay Villas Condo	Grand Cay Villas Condo	$6,727.12					$6,727.12
	Total for Report	$6,727.12					$6,727.12