

Sawgrass Players Club

Balance Sheet

3/31/2025

Accrual Accounting Year Starts January 31, 2025

ASSETS	Interest Rate	TOTAL	OPERATING	ACC	RESERVES
Cash					
020 Enterprise Bank Checking		\$40,000.00	\$40,000.00		
050 PNC Checking		\$107,012.26	\$107,012.26		
051 PNC MM	1.87%	\$797,910.29	\$748,330.81		\$49,579.48
055 Truist Lock Box	0.01%	\$43,976.36	\$43,976.36		
072 Ameris Bank MM	2.46%	\$77,652.69	\$11,552.69	\$66,100.00	
110 Cash Clearing (Fund Enterprise - April)		\$20,000.00	\$20,000.00		
080 Raymond James - MM	0.15%	\$12,373.18	\$12,373.18		
081 Raymond James - CD & Tbills		\$1,024,000.00	\$674,000.00		\$350,000.00
082 Raymond James - Unrealized Earnings		(\$1,415.46)	(\$1,415.46)		
083 Raymond James - Accrued CD Interest		\$19,289.97	\$19,289.97		
085 Edward Jones - MM/Gov MM	1.50%	\$75,880.74			\$75,880.74
086 Edward Jones - CD's		\$1,185,000.00			\$1,185,000.00
087 Edward Jones - Unrealized Earnings		(\$640.50)			(\$640.50)
Total Cash		\$3,401,039.53	\$1,675,119.81	\$66,100.00	\$1,659,819.72
Other Assets					
200 A/R - Residential		\$31,097.72	\$31,097.72		
205 A/R - Commercial		\$15,629.00	\$15,629.00		
206 A/R - Drainage		\$48,684.16	\$48,684.16		
210 Allowance for Bad Debts		(\$6,060.07)	(\$6,060.07)		
212 A/R - PGA Tour Oper		\$23,638.39	\$23,638.39		
215 A/R - Other		\$990.42	\$990.42		
218 Prepaid RFID's		\$5,451.48	\$5,451.48		
220 Prepaid Insurance		\$301,410.49	\$301,410.49		
229 Prepaid Other		\$5,404.38	\$5,404.38		
230 Deposits		\$3,415.46	\$3,415.46		
Total Other Assets		\$429,661.43	\$429,661.43	\$0.00	\$0.00
TOTAL ASSETS		\$3,830,700.96	\$2,104,781.24	\$66,100.00	\$1,659,819.72
LIABILITIES					
Current Liabilities					
400 Accounts Payable		\$118,159.15	\$87,959.15		\$30,200.00
401 Accrued Expenses		\$7,013.94	\$7,013.94		
410 Prepaid Assessments		\$86,290.37	\$86,290.37		
Prepaid Assessments - Commercial		\$5,627.58	\$5,627.58		
Prepaid Assessments - Drainage		\$1,115.00	\$1,115.00		
420 Unearned Revenue		\$2,500.01	\$2,500.01		
425 ACC Deposits		\$66,100.00		\$66,100.00	
428 Taxes Payable		\$432.00	\$432.00		
Capital Contributions (see spreadsheet)		\$323,980.43	\$323,980.43		
Total Current Liabilities		\$611,218.48	\$514,918.48	\$66,100.00	\$30,200.00
Contracted Liabilities					
610 Reserves - General		\$1,076,712.50			\$1,076,712.50
615 Reserves - SDS		\$552,907.22			\$552,907.22
Total Reserves		\$1,629,619.72	\$0.00	\$0.00	\$1,629,619.72
605 Emergency Contingency		\$268,142.41	\$268,142.41		
TOTAL LIABILITIES		\$2,508,980.61	\$783,060.89	\$66,100.00	\$1,659,819.72
EQUITY					
Current Year Earnings		\$1,084,968.03	\$1,084,968.03		
600 Prior Years Surplus		\$236,752.32	\$236,752.32		
TOTAL EQUITY		\$1,321,720.35	\$1,321,720.35	\$0.00	\$0.00
TOTAL LIABILITIES AND EQUITY		\$3,830,700.96	\$2,104,781.24	\$66,100.00	\$1,659,819.72

Sawgrass Players Club

Balance Sheet

2/28/2025

Accrual Accounting Year Starts January 31, 2025

ASSETS		Interest Rate	TOTAL	OPERATING	ACC	RESERVES
Cash	050 PNC Checking		\$71,659.68	\$71,659.68		
	051 PNC MM	1.87%	\$1,396,002.70	\$1,234,388.55		\$161,614.15
	055 Truist Lock Box	0.01%	\$56,150.54	\$56,150.54		
	072 Ameris Bank MM	2.46%	\$77,492.60	\$1,642.60	\$75,850.00	
	080 Raymond James - MM	0.15%	\$67,056.21	\$67,056.21		
	081 Raymond James - CD & Tbills		\$969,000.00	\$789,000.00		\$180,000.00
	082 Raymond James - Unrealized Earnings		(\$2,056.61)	(\$2,056.61)		
	083 Raymond James - Accrued CD Interest		\$20,700.37	\$20,700.37		
	085 Edward Jones - MM	1.55%	\$162,790.74			\$162,790.74
	086 Edward Jones - CD's		\$1,095,000.00			\$1,095,000.00
	087 Edward Jones - Unrealized Earnings		(\$1,270.65)			(\$1,270.65)
	Total Cash		\$3,912,525.58	\$2,238,541.34	\$75,850.00	\$1,598,134.24
Other Assets	200 A/R - Residential		\$68,500.00	\$68,500.00		
	205 A/R - Commercial		\$30,740.00	\$30,740.00		
	206 A/R - Drainage		\$58,421.00	\$58,421.00		
	210 Allowance for Bad Debts		(\$6,060.07)	(\$6,060.07)		
	212 A/R - PGA Tour Oper		\$21,326.83	\$21,326.83		
	215 A/R - Other		\$990.42	\$990.42		
	218 Prepaid RFID's		\$5,451.48	\$5,451.48		
	220 Prepaid Insurance		\$39,078.29	\$39,078.29		
	229 Prepaid Other		\$3,804.38	\$3,804.38		
	230 Deposits		\$3,415.46	\$3,415.46		
	Total Other Assets		\$225,667.79	\$225,667.79	\$0.00	\$0.00
	TOTAL ASSETS		\$4,138,193.37	\$2,464,209.13	\$75,850.00	\$1,598,134.24
LIABILITIES						
Current Liabilities						
	400 Accounts Payable		\$74,697.78	\$74,697.78		
	401 Accrued Expenses		\$15,579.61	\$15,579.61		
	410 Prepaid Assessments		\$85,944.93	\$85,944.93		
	Prepaid Assessments - Commercial		\$874.08	\$874.08		
	Prepaid Assessments - Drainage		\$1,115.00	\$1,115.00		
	420 Unearned Revenue		\$3,333.34	\$3,333.34		
	425 ACC Deposits		\$75,850.00		\$75,850.00	
	Capital Contributions (see spreadsheet)		\$336,019.40	\$336,019.40		
	Total Current Liabilities		\$593,414.14	\$517,564.14	\$75,850.00	\$0.00
Contracted Liabilities						
	610 Reserves - General		\$1,058,772.67			\$1,058,772.67
	615 Reserves - SDS		\$539,361.57			\$539,361.57
	Total Reserves		\$1,598,134.24	\$0.00	\$0.00	\$1,598,134.24
	605 Emergency Contingency		\$260,192.41	\$260,192.41		
	TOTAL LIABILITIES		\$2,451,740.79	\$777,756.55	\$75,850.00	\$1,598,134.24
EQUITY						
	Current Year Earnings		\$1,444,401.66	\$1,444,401.66		
	600 Prior Years Surplus		\$243,484.26	\$243,484.26		
	601 Prior Period Adj.		(\$1,433.34)	(\$1,433.34)		
	TOTAL EQUITY		\$1,686,452.58	\$1,686,452.58	\$0.00	\$0.00
	TOTAL LIABILITIES AND EQUITY		\$4,138,193.37	\$2,464,209.13	\$75,850.00	\$1,598,134.24

Sawgrass Players Club
Raymond James

2025

12/31/2024 Balance		\$1,026,713.28
Jan.	Funds Invested	\$0.00
	Disbursements to SPCA	\$0.00
	Interest/Dividends Earned	\$2,408.66
	Unrealized Gain(Loss)	(\$478.20)
	1/31/2025	\$1,028,643.74
Feb.	Funds Invested	\$0.00
	Disbursements to SPCA	\$0.00
	Interest/Dividends Earned	\$5,475.77
	Unrealized Gain(Loss)	(\$119.91)
	2/28/2025	\$1,033,999.60
March	Funds Invested	\$0.00
	Disbursements to SPCA	\$0.00
	Interest/Dividends Earned	\$316.97
	Unrealized Gain(Loss)	\$641.15
	3/31/2025	\$1,034,957.72

**Sawgrass Players Club
Raymond James**

March 31, 2025

Cash and Money Markets:

Insured Bank Deposit 0.15% \$12,373.18

Total Money Markets: \$12,373.18

US Treasury Bills:

Acquired 8/13/24 Face Value Matures
\$84,000.00 8/7/2025

CD(s) at Par Value:

		<u>Face Value</u>	<u>Matures</u>
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
BMO Bank NA	4.25%	\$55,000.00	8/28/2025
SAFRA National Bank - New York	4.00%	\$100,000.00	10/17/2025
Charles Schwab Bank	4.20%	\$100,000.00	11/6/2025
Bank of America	4.15%	\$80,000.00	1/29/2026
Morgan Stanley Bank	4.25%	\$55,000.00	3/5/2026

Total CD's: \$940,000.00

Current CD value \$939,826.90

Current T-bill value \$82,757.64

\$1,022,584.54

Unrealized Gains (Losses) (\$1,415.46)

Accrued interest on CD's as of 3/31/25 \$19,289.97

Sawgrass Players Club
Edward Jones

2025

12/31/2024 Balance		<u>\$1,254,533.19</u>
Jan.	Funds Invested	\$0.00
	Disbursements to SPCA	\$0.00
	Interest/Dividends Earned	\$121.01
	Unrealized Gain(Loss)	(\$858.55)
	1/31/2025	<u>\$1,253,795.65</u>
Feb.	Funds Invested	\$0.00
	Disbursements to SPCA	\$0.00
	Interest/Dividends Earned	\$94.48
	Unrealized Gain(Loss)	\$2,629.96
	1/31/2025	<u>\$1,256,520.09</u>
March	Funds Invested	\$0.00
	Disbursements to SPCA	\$0.00
	Interest/Dividends Earned	\$3,090.00
	Unrealized Gain(Loss)	\$630.15
	3/31/2025	<u>\$1,260,240.24</u>

Sawgrass Players Club
Edward Jones

March 31, 2025

Cash and Money Markets:

Cash \$0.00

Insured Bank Deposit 1.50% \$0.74

Total Money Markets: \$0.74

Mutual Funds:

AB Government Money Market A \$75,880.00

CD(s) at Par Value:

		<u>Face Value</u>	<u>Matures</u>
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
1st Source Bank So. Bend IN	4.20%	\$45,000.00	8/7/2025
Goldman Sachs Bank	4.25%	\$60,000.00	9/3/2025
1st Source Bank So. Bend IN	4.15%	\$60,000.00	10/3/2025
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
Washington Fed Bank Seattle	4.25%	\$80,000.00	3/6/2026
Wells Fargo Bank	4.20%	\$70,000.00	3/18/2026

Total CD's: \$1,185,000.00

Current CD value as of 3/31/25 \$1,184,359.50

CD - Unrealized Gains (Losses) (\$640.50)

Sawgrass Players Club Assn.
Capital Contributions

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
2024 BFF		\$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
1/8/2025	44630504	\$2,040.00							\$510.00									
1/8/2025	02472859	\$2,040.00							\$510.00			\$510.00						
1/8/2025	44680401	\$2,040.00							\$510.00									
	Distribution to HOA		(\$510.00)		(\$510.00)	(\$1,530.00)			(\$510.00)	(\$1,020.00)			-\$1,020.00				-\$510.00	-\$510.00
2/3/2025	02432246	\$2,040.00				\$510.00				\$581.40								
2/6/2025	44640215	\$2,325.60				\$581.40				\$581.40								
2/18/2025	02432539	\$2,325.60				\$581.40				\$581.40								
2/18/2025	44640215	\$2,325.60								\$581.40								
2/18/2025	02423303	\$2,325.60													\$581.40			
2/18/2025	00242606	\$2,325.60													\$581.40			
2/18/2025	00241708	\$2,325.60													\$581.40			
3/12/2025	02432530	\$2,325.60				\$581.40												
3/12/2025	00249621	\$2,325.60				\$581.40												
3/12/2025	02432331	\$2,325.60				\$581.40										\$581.40		
3/12/2025	24282225	\$2,325.60																
3/12/2025	02423514	\$2,325.60											\$581.40					
3/18/2025	00242647	\$2,325.60													\$581.40			
3/31/2025	Disbursement Paid	(\$29,480.97)																

TOTALS \$314,963.63 \$0.00 \$0.00 \$0.00 \$2,254.20 \$0.00 \$0.00 \$0.00 \$2,182.80 \$0.00 \$510.00 \$1,162.80 \$0.00 \$1,162.80 \$0.00 \$510.00 \$581.40 \$581.40 \$581.40

Total Contributions \$323,980.43

Capital Contributions began
April 1 - 2022

SPCA March 2025 Monthly Variance

Other Income

acct #	name	Monthly Variance	Variance as of 3-31-25	comments
	Other Income	\$ (2,745)	\$ (1,677)	Unfavorable- Operating Interest lower than budget

General & Admin

acct #	name	Monthly Variance	Variance as of 3-31-25	comments
810	ACC Expense	\$ (364)	\$ (1,394)	Favorable-111 ARB hours required.
811	Acc Fees	\$ 1,050	\$ (1,600)	Unfavorable overall- Majority of projects do not require fees (like for like).
812	Audit	\$ 6,325	\$ 6,325	Timing only. Audit cost was budgeted in May.
820	Communication	\$ (416)	\$ (1,306)	Favorable- Less support required from Fischer Agency for website admin.
826	Legal Fees	\$ (1,248)	\$ 2,963	Favorable in March. Unfavorable overall- Additional support required YTD.
	Total G&A Variance	\$ (682)	\$ 8,390	Unfavorable year to date-Timing of Audit to hit April; legal over budget.

Landscape

acct #	Name	Monthly Variance	Variance as of 3-31-25	comments
850	Irrigation	\$ 598	\$ 549	Unfavorable- more repairs. Note: New irrigation line at Legacy Garden will hit April financial
852-1	Landscape Flowers	\$ 12,333	\$ 12,333	Timing only. Spring flowers installed after TPC.
852-2	Landscape Mulch	\$ 32,720	\$ 32,720	Timing only. Mulch invoice delayed.
853	Landscape Improvements	\$ -	\$ (9,041)	Favorable-Hold on new plantings to replace sod instead.
854	Landscape Sod	\$ 225	\$ 6,796	Unfavorable- Sod replaced in multiple areas.
858	Tree Removals	\$ 6,250	\$ (7,750)	Timing.
	Total Landscape Variance	\$ 52,151	\$ (13,503)	Variances due to timing.

Recreation

acct #	Name	Monthly Variance	Variance as of 3-31-25	comments
878	pool	\$ 371	\$ (699)	Unfavorable in March- Roto Rooter service to Men's Restroom. Favorable YTD
	Total Recreation Variance	\$ 65	\$ (3,718)	Favorable year to date- Savings in events.

General Maintenance

acct #	name	Monthly Variance	Variance as of 3-31-25	comments
860	Directional Signage	\$ 640	\$ 194	Unfavorable- Reader board repair
862	Drainage Repairs	\$ (24,102)	\$ (13,460)	Timing only.

876	On Site Labor	\$ (2,275)	\$ (9,589)	Favorable- Less MLMC hours.
880	Professional Fees	\$ 4,182	\$ 10,620	Unfavorable- Project management increased.
886	Sidewalks	\$ -	\$ (12,000)	Timing only.
888	TPC prep	\$ 57	\$ (9,064)	New Flag. Additional staff not required
892	Waste Dumpster	\$ (271)	\$ (1,089)	Favorable- No additional roll off.
	Total G&M Variance	\$ (21,658)	\$ (35,244)	Favorable year to date- Timing of Drainage Repairs/Sidewalks. Savings in TPC prep & dumpster.

Controlled Access

acct #	name	Monthly Variance	Variance as of 3-31-25	comments
900	Controlled Access contract	\$ 4,129	\$ 3,635	Unfavorable-Additional staff for TPC.
903	SJSO	\$ (3,338)	\$ (8,136)	Favorable- SJSO patrolled less hours.
908	Gate Arm Maint	\$ (454)	\$ (669)	Favorable- Less repairs.
912	Gatehouse Equip Supplies	\$ 481	\$ (9)	Timing only. To budget YTD.
914	Gatehouse repairs	\$ (421)	\$ (936)	Favorable-Less repairs required.
916	Gatehouse Telephone	\$ 583	\$ 512	Unfavorable- Journal entry post audit for delayed Dec invoice. Increase should not be recurring.
920	RFID/Gate Passes	\$ (3,258)	\$ (9,381)	Timing only.
924	Vehicle Fuel	\$ (406)	\$ (1,245)	Favorable- Savings in fuel cost.
	Total Control Access Variance	\$ (2,347)	\$ (16,985)	Favorable year to date- Timing of RFID. Less SJSO hours, savings in repairs and fuel.

Utilities

acct #	name	Monthly Variance	Variance as of 3-31-25	comments
n/a	Total Utilities	\$ 164	\$ 560	Unfavorable- Electric street lights over budget.

Waterways

acct #	name	Monthly Variance	Variance as of 3-31-25	comments
951	Aquatic Maint Misc.	\$ (500)	\$ 1,969	Favorable in March. Unfavorable YTD-fish kill clean-up in February.
952	Aquatic Maint- Eel Grass	\$ (1,000)	\$ (3,000)	Timing only.
954	Pump House R&M	\$ 777	\$ 2,006	Unfavorable in March- Timing. Favorable YTD- Less repairs needed.
956	Pump House Electric/Fuel	\$ (2,138)	\$ (3,945)	Favorable- Pump ran less
960	Waterway Maint./Improvement	\$ (2,003)	\$ (4,809)	Favorable- Less projects.
962	Less - PGA Reimbursement	\$ 1,708	\$ 5,459	PGA pays 50% of accounts 954 to 960
	Total Waterways Variance	\$ (3,208)	\$ (6,238)	Favorable year to date- Timing of eel grass. Savings in repairs, fuel and waterway improvement.

Unexpended Budget Report

Monday, March 31, 2025

SPCA 2025 Budget

Sawgrass Players Club Accrual Accounting Year Starts January 1, 2025

	Month To Date			Year To Date			Annual Budget	
	Actual	Budget	Variance	Actual	Budget	Variance	Budget	Unexpended
INCOME								
Income								
715 Assessments	0	0	0	1,533,927	1,533,927	0	3,067,854	1,533,927
717 Commercial Assessments	0	0	0	470,496	470,496	0	940,992	470,496
719 Drainage Assessments	0	0	0	87,623	87,623	0	87,623	0
Total Income	0	0	0	2,092,046	2,092,046	0	4,096,469	2,004,423
Other Income								
734 Covenant Enforcement Fees	0	500	(500)	0	1,500	(1,500)	5,500	5,500
736 Interest on Past Due A/R	727	500	227	2,637	1,900	737	4,700	2,063
738 Miscellaneous Income	0	0	0	132	0	132	0	(132)
739 Players Park Rec. Field	0	243	(243)	401	243	158	486	85
740 TPC Contribution	833	833	0	2,500	2,500	0	10,000	7,500
750 Interest Inc. - Operating	1,772	4,000	(2,228)	11,796	13,000	(1,204)	32,500	20,704
752 Reserve Interest	3,567	0	3,567	8,309	0	8,309	0	(8,309)
753 Interest to Reserves	(3,567)	0	(3,567)	(8,309)	0	(8,309)	0	8,309
Total Other Income	3,332	6,076	(2,745)	17,466	19,143	(1,677)	53,186	35,720
TOTAL INCOME	3,332	6,076	(2,745)	2,109,512	2,111,189	(1,677)	4,149,655	2,040,143
EXPENSES								
General & Administrative								
810 ACC Expense	6,251	6,615	(364)	18,451	19,845	(1,394)	79,380	60,929
811 ACC Fees	(1,050)	(2,100)	1,050	(4,700)	(6,300)	1,600	(25,200)	(20,500)
812 Audit & Tax Prep	0	0	0	8,000	1,675	6,325	6,900	(1,100)
814 Bad Debt Expense	0	0	0	0	0	0	10,000	10,000
816 Bank Charges	10	31	(21)	60	93	(33)	772	712
818 Civic Liaison Comm.	0	0	0	0	0	0	300	300
820 Communication Committee	832	1,248	(416)	3,938	5,244	(1,306)	20,976	17,038
822 Covenant Enforcement	257	252	5	257	756	(499)	3,024	2,767
824 Insurance	33,609	33,609	0	100,826	100,827	(1)	457,082	356,256
826 Legal Expense	2,752	4,000	(1,248)	14,963	12,000	2,963	48,000	33,037
830 Management Contract	22,687	22,687	0	68,060	68,060	0	272,239	204,179
833 Meetings & Functions	448	219	229	1,262	237	1,025	738	(524)
836 Office Supplies	608	600	8	4,087	4,226	(139)	12,102	8,015

5 (Pg 1)

Unexpended Budget Report

Monday, March 31, 2025

SPCA 2025 Budget (Continued)

Sawgrass Players Club Accrual Accounting Year Starts January 1, 2025

	Month To Date		Year To Date		Annual Budget	
	Actual	Budget	Actual	Budget	Budget	Unexpended
EXPENSES (Continued)						
General & Administrative (Continued)						
838 Postage	1,097	1,200	1,309	1,560	8,660	7,351
840 Printing	1,771	1,592	1,771	1,732	10,750	8,979
842 Taxes & Filing Fees	0	0	61	0	6,061	6,000
844 Vehicle Damage by Gates	0	0	0	0	3,000	3,000
Total General & Administrative	69,271	69,953	218,345	209,955	914,784	696,439
Landscape						
850 Irrigation Maintenance	3,824	3,226	10,227	9,678	38,712	28,485
852-1 Landscaping - Flowers	12,333	0	12,333	11,933	48,966	36,633
852-2 Landscaping - Mulch	32,720	0	32,720	32,703	54,054	21,334
852-3 Landscap-PalmTreeTrim	0	0	0	0	24,720	24,720
852 Landscape Contract	29,191	29,190	87,572	87,571	350,282	262,710
853 Landscape Improvements	25	0	16,334	25,350	35,850	19,516
854 Landscape - Sod	750	525	10,371	3,575	8,300	(2,071)
857 Tree/Shrub Improvement	0	0	5,500	10,000	15,000	9,500
858 Tree/Debris Removal	6,250	0	6,250	14,000	36,000	29,750
Total Landscape	85,092	32,941	181,306	194,809	611,884	430,578
Recreational Facilities						
878 Players Pool- Operations	2,671	2,300	6,201	6,900	32,100	25,899
882 Players Park & Rec Events	3,144	3,450	8,132	11,150	42,200	34,069
Total Recreational Facilities	5,815	5,750	14,332	18,050	74,300	59,968
General Maintenance						
860 Directional Signage	1,365	725	1,644	1,450	3,625	1,981
862 Drainage Repairs	898	25,000	11,540	25,000	50,000	38,460
864 Entry Signage	0	0	0	0	1,650	1,650
866 Fence/Bulkhead	0	0	0	0	1,000	1,000
868 General Maint. Supplies	1,130	1,009	2,490	3,027	12,108	9,618
870 Hurricane/Storm Prep	0	0	0	0	3,840	3,840
872 Lighting Fixtures	139	150	139	450	1,800	1,661
876 On-Site Labor/Vehicle	15,752	18,027	44,482	54,080	216,320	171,838
880 Professional Fees-Engineer	8,332	4,150	23,070	12,450	49,800	26,730
884 Roads R&M	0	0	0	0	3,515	3,515

5 (pg 2)

Unexpended Budget Report

Monday, March 31, 2025

SPCA 2025 Budget (Continued)

Sawgrass Players Club Accrual Accounting Year Starts January 1, 2025

	Month To Date			Year To Date			Annual Budget	
	Actual	Budget	Variance	Actual	Budget	Variance	Budget	Unexpended
EXPENSES (Continued)								
General Maintenance (Continued)								
886 Sidewalks	0	0	0	0	12,000	(12,000)	12,000	12,000
888 TPC Preparation	57	0	57	536	9,600	(9,064)	9,600	9,064
892 Waste/Dumpster	379	650	(271)	2,861	3,950	(1,089)	15,800	12,939
Total General Maintenance	28,053	49,711	(21,658)	86,763	122,007	(35,244)	381,058	294,295
Controlled Access								
900 Controlled Access Contr.	69,526	65,396	4,129	199,824	196,189	3,635	784,755	584,931
902 Controlled Acc.-SpecEvent	0	0	0	0	0	0	3,350	3,350
903 SJSO Patrol	952	4,290	(3,338)	4,734	12,870	(8,136)	51,480	46,746
906 RFID Admin	4,542	4,542	0	13,627	13,627	0	54,508	40,881
908 Gate Arm Maint.	0	454	(454)	693	1,363	(669)	5,450	4,757
910 Gate Entry System (Auto)	2,907	2,065	842	3,205	5,085	(1,880)	11,790	8,585
912 Gatehouse Equip/Supplies	1,481	1,000	481	2,991	3,000	(9)	12,000	9,009
914 Gatehouse R&M/Improvement	329	750	(421)	1,314	2,250	(936)	9,000	7,686
916 Gatehouse Telephone	1,863	1,280	583	4,352	3,840	512	15,360	11,008
920 RFID/Gate Passes	242	3,500	(3,258)	1,119	10,500	(9,381)	42,000	40,881
921 RFID Income	(4,110)	(4,175)	65	(11,550)	(12,525)	975	(50,100)	(38,550)
922 Vehicle Expenses	1,288	1,461	(173)	3,865	4,384	(519)	17,536	13,671
924 Vehicle Fuel Expenses	309	715	(406)	900	2,145	(1,245)	8,580	7,680
926 Vacation Pass Thru	809	1,206	(397)	3,080	2,412	668	13,266	10,186
Total Controlled Access	80,138	82,485	(2,347)	228,155	245,139	(16,985)	978,975	750,820
Utilities								
940 Electric - Common Areas	1,403	1,960	(557)	4,266	5,880	(1,614)	23,520	19,254
942 Electric - Street Lights	2,350	1,577	773	7,057	4,732	2,325	18,929	11,872
944 Gatehouse Water/Sewer	69	120	(51)	209	360	(151)	1,440	1,231
Total Utilities	3,822	3,657	164	11,532	10,972	560	43,889	32,357
Waterways								
950 Aquatic Maint.	9,900	9,900	0	29,700	29,700	0	118,800	89,100
951 Aquatic Maint - Misc.	0	500	(500)	12,469	10,500	1,969	18,373	5,904
952 Aquatic Maint - Eel Grass	0	1,000	(1,000)	0	3,000	(3,000)	11,000	11,000
953 Aquatic Maint-Aeration Sy	0	0	0	253	0	253	8,000	7,747
954 Pump/House/Engine R&M	11,102	10,325	777	28,969	30,975	(2,006)	123,900	94,931

5 (Pg 3)

Unexpended Budget Report

Monday, March 31, 2025

SPCA 2025 Budget (Continued)

Sawgrass Players Club Accrual Accounting Year Starts January 1, 2025

	Month To Date			Year To Date			Annual Budget	
	Actual	Budget	Variance	Actual	Budget	Variance	Budget	Unexpended
EXPENSES (Continued)								
Waterways (Continued)								
956 Pumphouses-Electric/Fuel	4,262	6,400	(2,138)	15,255	19,200	(3,945)	76,800	61,545
958 Pumphouses - Telephone	619	670	(51)	1,853	2,011	(158)	8,045	6,192
960 Waterway Maint./Improvement	0	2,003	(2,003)	1,200	6,009	(4,809)	24,036	22,836
962 Less-PGA Reimbursemen't	(7,992)	(9,699)	1,708	(23,638)	(29,098)	5,459	(116,390)	(92,752)
Total Waterways	17,892	21,099	(3,208)	66,060	72,298	(6,238)	272,564	206,504
Reserve Funding								
800 General Reserve Fd Trans	47,192	47,192	0	141,575	141,575	0	566,300	424,725
801 Emergency ContingencyTran	7,950	7,950	0	23,850	23,850	0	95,400	71,550
802 Storm Water Reserve Trans	17,542	17,542	0	52,625	52,625	0	210,500	157,875
Total Reserve Funding	72,683	72,683	0	218,050	218,050	0	872,200	654,150
TOTAL EXPENSES	362,765	338,280	24,486	1,024,544	1,091,280	(66,736)	4,149,654	3,125,110
NET INCOME (LOSS)	(359,434)	(332,203)	(27,230)	1,084,968	1,019,909	65,059	1	(1,084,967)
UNEXPENDED (OVER EXPENDED)								

5 (pg 4)

SPCA - Residential

Aged Receivables

Monday, March 31, 2025 - 25 OF 417/25 9 accts outstanding

<u>Member</u>	<u>Unit</u>	<u>Total Due</u>	<u>Current</u>	<u>30 Days</u>	<u>60 Days</u>	<u>90 Days</u>
Davis, Kim M	8160 Seven Mile Dr	\$5,089.54		\$102.60	\$969.00	\$4,017.94
Barncett, Gabriel & Joan	102 Triton Ct	\$1,597.45		\$394.89	\$969.00	\$233.56
Fielder, Kevin Roy	81 Players Club Villa Rd	\$1,058.53	PAID	\$29.08	\$1,029.45	
Collins, Courtenay W	4807 Otter Creek Lane	\$1,055.78	PAID	\$29.08	\$1,026.70	
Evans, Eric M	109 Abalone Ln W	\$1,011.97		\$29.46	\$969.00	\$13.51
Pollack, Allen & Kimberly	5207 Pheasant Run Ct	\$1,011.97	PAID	\$29.46	\$969.00	\$13.51
Hall, Chandler & Elizabet	5105 Otter Creek Dr	\$1,011.59	\$29.46	\$29.46	\$969.00	\$13.13
Anthony, Jeffrey	1240 Salt Creek Island Dr	\$998.08	PAID	\$29.08	\$969.00	
Bagley, Paul & Kelly	3070 Cypress Creek Dr N	\$998.08	PAID	\$29.08	\$969.00	
Blackford, Tiffany & Marl	186 Bermuda Ct	\$998.08		\$29.08	\$969.00	
DR2 Properties, LLC	605 Miramar Ct	\$998.08		\$29.08	\$969.00	
Foreman, James B	108 Sanchez Dr W	\$998.08	PAID	\$29.08	\$969.00	
Harla, Donna	133 Bermuda Ct	\$998.08	PAID	\$29.08	\$969.00	
Kahley, Mark Gallagher	108 North Cove Dr	\$998.08	PAID	\$29.08	\$969.00	
MacGilvray, Robert & Kimb	37 Turtleback Trail	\$998.08		\$29.08	\$969.00	
Miller, Joseph & Brittany	8305 Seven Mile Dr	\$998.08	PAID	\$29.08	\$969.00	
Nelson, Jeanine	594 Alhambra Ln N	\$998.08	PAID	\$29.08	\$969.00	
Purchasing Fund 2023-2, L	148 Bermuda Ct	\$998.08		\$29.08	\$969.00	
Saltman, Andrew	8043 Whisper Lake Ln W	\$998.08	PAID	\$29.08	\$969.00	
Smallwood, Trevor & Cathe	83 Sanchez Dr E	\$998.08	PAID	\$29.08	\$969.00	
Welter, Crystal & Nichola	99 Citrus Ln E	\$998.08	\$14.54	\$29.08	\$969.00	
White, Jane	91 Rio Dr	\$998.08		\$29.08	\$969.00	
Williams, Jason	138 Bermuda Ct	\$998.08		\$29.08	\$969.00	
Bennett, Adrienne & Canto	107 Citrus Ln	\$586.92		\$8.67	\$578.25	
Underwood, Joan W	36 Turtleback Trail	\$499.15		\$7.38	\$491.77	
Reno, Shawn & Tiffany	107 Ancilla Ln	\$241.38			\$241.38	
Stone, John & Kelly	4339 Blue Heron Dr	\$179.93		\$5.24	\$174.69	
Dickerson, John	114 Granada Ln	\$122.58		\$3.58	\$119.00	
Mahoney, Brian & Ivey, Fe	1177 Salt Marsh Cir	\$122.58		\$3.58	\$119.00	
Mitchell, Mark & Jean	87 Rio Dr	\$122.58		\$3.58	\$119.00	
Lesko, Charles & Anne Bur	40 Turtleback Trail	\$115.89		\$3.38	\$112.51	
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				\$100.00
Roderick, John P	1199 Salt Creek Island Dr	\$100.00				\$100.00
Stout, William	1188 Salt Marsh Cir	\$100.00				\$100.00
Chet's Farm, LLC	6548 Burnham Cir	\$84.79		\$1.25	\$83.54	
Tan, J C	8257 Seven Mile Dr	\$65.42		\$0.97	\$64.45	
Heard, Michael B	8209 Seven Mile Dr	\$52.00			\$52.00	
Blumenfeld, Alan	1175 Salt Marsh Cir	\$30.90		\$0.90	\$30.00	
Grainger, Travis & Megan	95 Abalone Ln E	\$29.48			\$29.48	
Bleuer, Katherine & Mark	151 Water Oak Dr	\$29.08			\$29.08	
Hueber, David B	123 Nandina Cir	\$29.08			\$29.08	
Lozano, Christopher	47 Players Club Villa Rd	\$29.08			\$29.08	
McCarthy, Matthew & Steph	1132 Salt Creek Dr	\$29.08			\$29.08	
Russo, Ricardo & Katherin	106 Ancilla Ln	\$29.08			\$29.08	
Swartz, Amy	10 Loggerhead Ln	\$29.08			\$29.08	
Herrmann, Kurt & Crystal	3064 Cypress Creek Dr N	\$28.66		\$0.42	\$28.24	
Calfee, Susan S	3073 Cypress Creek Dr N	\$27.70		\$0.41	\$27.29	
Flick, William J & Virgin	614 Miramar Ln	\$21.78			\$21.78	

<u>Member</u>	<u>Unit</u>	<u>Total Due</u>	<u>Current</u>	<u>30 Days</u>	<u>60 Days</u>	<u>90 Days</u>
Hickox, Alec & Alice	1206 Salt Marsh Cir	\$15.57			\$15.57	
Billyer, Wayne S	1150 Salt Creek Dr	\$14.95		\$0.22	\$14.73	
Simpson, Wesley & Martha	101 Granada Ln	\$14.95		\$0.22	\$14.73	
Brower, Karen	68 Players Club Villa Rd	\$14.76		\$0.22	\$14.54	
Cornett, James & Amanda	99 Granada Ct	\$14.76		\$0.22	\$14.54	
Doster, John & Melissa	1240 Fish Hook Way	\$14.76		\$0.22	\$14.54	
Goedecke, Mark & Donna	96 Ancilla Ct	\$14.76		\$0.22	\$14.54	
Hahnemann, Doug	179 Water Oak Dr	\$14.76		\$0.22	\$14.54	
Haugen, Lucus and Sara	97 Rio Dr	\$14.76		\$0.22	\$14.54	
Haugen, Sara E	129 Bermuda Ct	\$14.76		\$0.22	\$14.54	
Haugen, Lucus & Sara	110 Bermuda Ct	\$14.76		\$0.22	\$14.54	
Moulder, Brian & Stephani	144 South Bend Dr	\$14.76		\$0.22	\$14.54	
Richardson, Robert	3030 Cypress Creek Dr E	\$14.76		\$0.22	\$14.54	
Riutort, Eric & Wei	1157 Creeks Edge Ct	\$14.76		\$0.22	\$14.54	
Sampson, Marietta	4105 Bent Tree Cir	\$14.76		\$0.22	\$14.54	
Simmons, Wendy J	93 Voyager Ct	\$14.76		\$0.22	\$14.54	
Stam, Bryan & Kelley	104 Nina Ct	\$14.76		\$0.22	\$14.54	
Sutera, Frank & Frances	621 Miramar Ln	\$14.76		\$0.22	\$14.54	
Hauseman, Chad & Stacy	4609 Marsh Hawk Pl	\$14.54			\$14.54	
Parker, Richard G	43 Players Club Villa Rd	\$3.98		\$0.06	\$3.92	
Total for Report		\$31,097.72	\$0.00	\$1,152.47	\$25,153.60	\$4,791.65

SPCA - Drainage

Aged Receivables

Monday, March 31, 2025

<u>Member</u>	<u>Unit</u>	<u>Total Due</u>	<u>Not Due</u>	<u>Current</u>	<u>30 Days</u>	<u>60 Days</u>	<u>90 Days</u>
Grand Cay Villas Condo	Grand Cay Villas Condo	\$48,684.16				\$48,684.16	
Total for Report		\$48,684.16				\$48,684.16	

SPCA Commercial

Aged Receivables

Monday, March 31, 2025

<u>Member</u>	<u>Unit</u>	<u>Total Due</u>	<u>Not Due</u>	<u>Current</u>	<u>30 Days</u>	<u>60 Days</u>	<u>90 Days</u>
Sawgrass Village Shops	4 Sawgrass Village Dr	\$8,721.00				\$8,721.00	
Sawgrass Village Assoc	45 S PGA Tour Blvd	\$4,845.00				\$4,845.00	
United States Post Office	130 Corridor Road N	\$2,063.00				\$1,938.00	\$125.00
Total for Report		\$15,629.00				\$15,504.00	\$125.00