

Sawgrass Players Club
Balance Sheet

4/30/2025

Accrual Accounting Year Starts January 31, 2025

ASSETS	Interest Rate	TOTAL	OPERATING	ACC	RESERVES
Cash					
020 Enterprise Bank Checking		\$96,287.59	\$96,287.59		
050 PNC Checking		\$30,600.11	\$30,600.11		
051 PNC MM	1.87%	\$649,082.75	\$576,704.92		\$72,377.83
055 Truist Lock Box	0.01%	\$58,690.66	\$58,690.66		
072 Ameris Bank MM	2.46%	\$77,807.93	\$7,707.93	\$70,100.00	
080 Raymond James - MM	0.15%	\$16,712.20	\$16,712.20		
081 Raymond James - CD & Tbills		\$1,024,000.00	\$674,000.00		\$350,000.00
082 Raymond James - Unrealized Earnings		(\$1,305.92)	(\$1,305.92)		
083 Raymond James - Accrued CD Interest		\$18,313.64	\$18,313.64		
085 Edward Jones - MM/Gov MM	1.50%	\$78,232.24			\$78,232.24
086 Edward Jones - CD's		\$1,185,000.00			\$1,185,000.00
087 Edward Jones - Unrealized Earnings		(\$252.25)			(\$252.25)
Total Cash		\$3,233,168.95	\$1,477,711.13	\$70,100.00	\$1,685,357.82
Other Assets					
200 A/R - Residential		\$11,447.92	\$11,447.92		
205 A/R - Commercial		\$2,063.00	\$2,063.00		
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		\$32,559.43	\$32,559.43		
215 A/R - Other		\$990.42	\$990.42		
218 Prepaid RFID's		\$5,451.48	\$5,451.48		
220 Prepaid Insurance		\$280,242.30	\$280,242.30		
222 Prepaid Income Tax		\$918.00	\$918.00		
229 Prepaid Other		\$2,179.38	\$2,179.38		
230 Deposits		\$3,415.46	\$3,415.46		
Total Other Assets		\$381,891.48	\$381,891.48	\$0.00	\$0.00
TOTAL ASSETS		\$3,615,060.43	\$1,859,602.61	\$70,100.00	\$1,685,357.82
LIABILITIES					
Current Liabilities					
400 Accounts Payable		\$193,461.76	\$126,818.92		\$66,642.84
401 Accrued Expenses		\$7,069.10	\$7,069.10		
410 Prepaid Assessments		\$90,266.73	\$90,266.73		
Prepaid Assessments - Commercial		\$5,627.58	\$5,627.58		
Prepaid Assessments - Drainage		\$1,115.00	\$1,115.00		
420 Unearned Revenue		\$1,666.68	\$1,666.68		
425 ACC Deposits		\$70,100.00		\$70,100.00	
Capital Contributions (see spreadsheet)		\$329,498.63	\$329,498.63		
Total Current Liabilities		\$698,805.48	\$562,062.64	\$70,100.00	\$66,642.84
Contracted Liabilities					
610 Reserves - General		\$1,109,429.11			\$1,109,429.11
615 Reserves - SDS		\$509,285.87			\$509,285.87
Total Reserves		\$1,618,714.98	\$0.00	\$0.00	\$1,618,714.98
605 Emergency Contingency		\$276,092.41	\$276,092.41		
TOTAL LIABILITIES		\$2,593,612.87	\$838,155.05	\$70,100.00	\$1,685,357.82
EQUITY					
Current Year Earnings		\$784,695.24	\$784,695.24		
600 Prior Years Surplus		\$236,752.32	\$236,752.32		
TOTAL EQUITY		\$1,021,447.56	\$1,021,447.56	\$0.00	\$0.00
TOTAL LIABILITIES AND EQUITY		\$3,615,060.43	\$1,859,602.61	\$70,100.00	\$1,685,357.82

**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
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
April	Funds Invested	\$0.00
	Disbursements to SPCA	\$0.00
	Interest/Dividends Earned	\$4,339.02
	Unrealized Gain(Loss)	\$109.54
	4/30/2025	\$1,039,406.28

**Sawgrass Players Club
Raymond James**

April 30, 2025

Cash and Money Markets:

Insured Bank Deposit 0.15% \$16,712.20

Total Money Markets: \$16,712.20

US Treasury Bills:

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

CD(s) at Par Value:

		<u>Face Value</u>	<u>Matures</u>
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
Banc of California	3.85%	\$80,000.00	4/17/2026

Total CD's: \$940,000.00

Current CD value	\$939,650.00
Current T-bill value	\$83,044.08
	<u><u>\$1,022,694.08</u></u>

Unrealized Gains (Losses) (\$1,305.92)

Accrued interest on CD's as of 4/30/25 \$18,313.64

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>
April	Funds Invested	\$0.00
	Disbursements to SPCA	\$0.00
	Interest/Dividends Earned	\$2,307.35
	Unrealized Gain(Loss)	\$432.40
	4/30/2025	<u>\$1,262,979.99</u>

Sawgrass Players Club
Edward Jones

April 30, 2025

Cash and Money Markets:

Cash \$0.00

Insured Bank Deposit 1.50% \$32.88

Total Money Markets: \$32.88

Mutual Funds:

AB Government Money Market A 0.32% \$78,199.36

CD(s) at Par Value:

		<u>Face Value</u>	<u>Matures</u>
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
City National Bank	3.95%	\$100,000.00	1/16/2026
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 4/30/25 \$1,184,747.75

CD - Unrealized Gains (Losses) (\$252.25)

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 BBF		\$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								
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												
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											\$581.40					
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)																
4/23/2025	44660224	\$2,325.60	\$581.40															
4/23/2025	02442143	\$2,325.60				\$581.40												
4/23/2025	00242510	\$2,325.60											\$581.40					
4/23/2025	00242217	\$2,325.60			\$581.40													
4/30/2025	00241774	\$2,325.60											\$581.40				\$581.40	
4/30/2025	02423302	\$2,325.60																
4/30/2025	02423515/00241774	(\$2,325.60)				(\$2,254.20)				(\$2,182.80)		(\$510.00)	(\$1,162.80)		(\$1,162.80)	(\$581.40)	(\$581.40)	-\$581.40
4/30/2025	Distribution to HOA																	

TOTALS \$326,591.63 \$581.40 \$0.00 \$581.40 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$581.40 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00

Total Contributions \$329,498.63

Capital Contributions began
April 1 - 2022

SPCA April 2025 Monthly Variance- NEW FORMAT

acct #	name	Monthly Variance	Year to Date Variance	comments-NEW GAAP Format ()= Unfavorable
	Other Income	\$ (83.35)	\$ (1,760.00)	Unfavorable- Low number of violations

Other Income

acct #	name	Monthly Variance	Year to Date Variance	comments-NEW GAAP Format ()=Unfavorable
810	ACC Expense	\$ 397.00	\$ 1,791.25	Favorable-108 ARB hours required.
811	Acc Fees	\$ 550.00	\$ (1,050.00)	Favorable in April. Unfavorable overall- many projects do not require fees (like for like).
812	Audit	\$ -	\$ (6,325.00)	Timing & increased cost. \$6900 budget in May.
820	Communication	\$ 920.50	\$ 2,226.37	Favorable- Less support required from Fischer Agency for website admin.
824	Insurance	\$ 6,926.91	\$ 6,964.23	Favorable-Savings in new insurance rates.
826	Legal Fees	\$ 522.75	\$ (2,440.44)	Favorable in April. Unfavorable overall- Additional support required YTD.
833	Meetings	\$ (604.31)	\$ (1,629.74)	Unfavorable- MLMC meeting attendance for meetings outside of contract.
838	Postage	\$ (1,919.05)	\$ (1,667.84)	Unfavorable- Additional mailing required for Rules.
840	Printing	\$ (1,485.00)	\$ (1,524.79)	Unfavorable- Additional mailing required for Rules.
842	Taxes	\$ 6,061.00	\$ 5,999.75	Favorable- Savings.
	Total G&A Variance	\$ 11,734.93	\$ 3,344.82	Favorable- Timing of Audit pending. Savings in Communication and Insurance.

General & Admin

acct #	Name	Monthly Variance	Year to Date Variance	comments
850	Irrigation	\$ 581	\$ 31	Favorable in April. On budget YTD.
853	Landscape Improvements	\$ (3,375)	\$ 5,641	Unfavorable in April- New irrigation line for the Arbor Garden. Favorable YTD-Landscape deferred improvements to replace sod. See acct 854.
854	Landscape Sod	\$ 525	\$ (6,271)	Unfavorable YTD- Increase sod.
858	Tree Removals	\$ (350)	\$ 7,400	Timing.
	Total Landscape Variance	\$ (2,620)	\$ 10,883	Variances due to timing.

Landscape

acct #	Name	Monthly Variance	Year to Date Variance	comments
878	Pool	\$ 1,518	\$ 3,180	Favorable YTD-Some seasonal savings in chemicals due to lower activity.
	Total Recreation Variance	\$ 1,680	\$ 5,397	Favorable YTD- Savings in pool and events.

Recreation

General Maintenance

acct #	name	Monthly Variance	Year to Date Variance	comments
862	Drainage Repairs	\$ (3,300)	\$ 10,160	Timing only.
876	On Site Labor	\$ 2,877	\$ 12,476	Favorable- Less general maint. hours. See acct 880
880	Professional Fees	\$ (2,881)	\$ (13,501)	Unfavorable- Project management increased.
886	Sidewalks	\$ (1,606)	\$ 10,394	Timing only.
888	TPC prep	\$ -	\$ 9,064	Savings-Additional staff not required
892	Waste Dumpster	\$ (1,544)	\$ (455)	Unfavorable- Additional surcharges for weight
	Total G&M Variance	\$ (6,124)	\$ 29,120	Favorable YTD- Timing of Drainage Repairs/Sidewalks. Savings in TPC prep.

Controlled Access

acct #	name	Monthly Variance	Year to Date Variance	comments
900	Controlled Access contract	\$ 5,288	\$ 1,653	Timing
903	SJSO	\$ 3,723	\$ 11,859	Favorable- SJSO patrolled less hours.
908	Gate Arm Maint	\$ (828)	\$ (159)	Timing.
912	Gatehouse Equip Supplies	\$ 807	\$ 816	Favorable- Savings in Supplies.
914	Gatehouse repairs	\$ (929)	\$ 7	Unfavorable MTD- Camera warranty extended.
920	RFID/Gate Passes	\$ (1,371)	\$ 8,010	Timing.
921	RFID Income	\$ 695	\$ (280)	Favorable in April- Sales increased. Still under budget YTD
924	Vehicle Fuel	\$ 462	\$ 1,707	Favorable- Savings in Fuel.
	Total Control Access Variance	\$ 9,344	\$ 26,329	Favorable YTD- Timing of RFID. Less SJSO hours, savings in Supplies and Fuel.

Utilities

acct #	name	Monthly Variance	Year to Date Variance	comments
n/a	Total Utilities	\$ (114)	\$ (674)	Unfavorable- Electric street lights over budget.

Waterways

acct #	name	Monthly Variance	Year to Date Variance	comments
951	Aquatic Maint Misc.	\$ -	\$ (1,969)	Unfavorable YTD-fish kill clean-up in February.
952	Aquatic Maint- Eel Grass	\$ 1,000	\$ 4,000	Timing only.
953	Aquatic Maint- Aeration	\$ (2,739)	\$ (2,992)	Unfavorable- Aeration repairs required.
954	Pump House R&M	\$ (739)	\$ 1,267	Unfavorable in April- Timing. Favorable YTD- Less repairs needed.
956	Pump House Electric/Fuel	\$ 851	\$ 4,796	Favorable- Pump ran less
960	Waterway Maint./Improvement	\$ 1,403	\$ 6,212	Favorable- Less projects.
962	Less - PGA Reimbursement	\$ (778)	\$ (6,237)	PGA pays 50% of accounts 954 to 960
	Total Waterways Variance	\$ (961)	\$ 5,277	Favorable YTD- Timing of eel grass treatment. Savings in repairs, fuel and waterway improvement.

Income Statement - Operating

The Sawgrass Players Club Association, Inc.

04/01/2025 to 04/30/2025

Description	Current Period			Year-to-date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
OPERATING INCOME							
INCOME							
7150 Assessments	\$-	\$-	\$-	\$1,533,927.00	\$1,533,927.00	\$-	\$3,067,854.00
7170 Commercial Dues	-	-	-	470,496.00	470,496.00	-	940,992.00
7190 Drainage Dues	-	-	-	87,623.00	87,623.00	-	87,623.00
8000 General Reserve Fd Trans	(47,191.67)	(47,191.67)	-	(188,766.68)	(188,766.68)	-	(566,300.00)
8010 Emergency ContingencyTran	(7,950.00)	(7,950.00)	-	(31,800.00)	(31,800.00)	-	(95,400.00)
8020 Storm Water Reserve Trans	(17,541.67)	(17,541.67)	-	(70,166.68)	(70,166.68)	-	(210,500.00)
Total INCOME	(\$72,683.34)	(\$72,683.34)	\$-	\$1,801,312.64	\$1,801,312.64	\$0.00	\$3,224,269.00
OTHER INCOME							
7340 Covenant Enforcement Fees	100.00	500.00	(400.00)	100.00	2,000.00	(1,900.00)	5,500.00
7360 Late Interest A/R	-	300.00	(300.00)	2,636.99	2,200.00	436.99	4,700.00
7380 Miscellaneous Income	-	-	-	132.25	-	132.25	-
7390 Players Park Rec. Field	-	-	-	400.88	243.00	157.88	486.00
7400 TPC Contribution	833.33	833.33	-	3,333.32	3,333.32	-	10,000.00
7500 Interest Inc. - Operating	3,616.65	3,000.00	616.65	15,412.19	16,000.00	(587.81)	32,500.00
7520 Reserve Interest	3,926.55	-	3,926.55	12,235.80	-	12,235.80	-
7530 Interest to Reserves	(3,926.55)	-	(3,926.55)	(12,235.80)	-	(12,235.80)	-
Total OTHER INCOME	\$4,549.98	\$4,633.33	(\$83.35)	\$22,015.63	\$23,776.32	(\$1,760.69)	\$53,186.00
Total OPERATING INCOME	(\$68,133.36)	(\$68,050.01)	(\$83.35)	\$1,823,328.27	\$1,825,088.96	(\$1,760.69)	\$3,277,455.00
OPERATING EXPENSE							
GENERAL & ADMINISTRATIVE							
8100 ACC Expense	6,218.00	6,615.00	397.00	24,668.75	26,460.00	1,791.25	79,380.00
8110 ACC Fees	(2,650.00)	(2,100.00)	550.00	(7,350.00)	(8,400.00)	(1,050.00)	(25,200.00)
8120 Audit & Tax Prep	-	-	-	8,000.00	1,675.00	(6,325.00)	6,900.00
8140 Bad Debt Expense	-	-	-	-	-	-	10,000.00
8160 Bank Charges	65.15	31.00	(34.15)	124.85	124.00	(0.85)	772.00
8180 Civic Liaison Comm.	-	-	-	-	-	-	300.00
8200 Communication Committee	1,827.50	2,748.00	920.50	5,765.63	7,992.00	2,226.37	20,976.00
8220 Covenant Enforcement	-	252.00	252.00	256.98	1,008.00	751.02	3,024.00
8240 Insurance	26,646.09	33,609.00	6,962.91	127,471.77	134,436.00	6,964.23	457,082.00
8260 Legal Expense	3,477.25	4,000.00	522.75	18,440.44	16,000.00	(2,440.44)	48,000.00
8300 Management Contract	22,686.58	22,686.58	-	90,746.32	90,746.32	-	272,239.00
8330 Meetings & Functions	613.31	9.00	(604.31)	1,875.74	246.00	(1,629.74)	738.00
8360 Office Supplies	488.32	600.00	111.68	4,575.14	4,826.00	250.86	12,102.00
8380 Postage	1,979.05	60.00	(1,919.05)	3,287.84	1,620.00	(1,667.84)	8,660.00
8400 Printing	1,555.40	70.00	(1,485.40)	3,326.79	1,802.00	(1,524.79)	10,750.00
8420 Taxes & Filing Fees	-	6,061.00	6,061.00	61.25	6,061.00	5,999.75	6,061.00
8440 Vehicle Damage by Gates	-	-	-	-	-	-	3,000.00
Total GENERAL & ADMINISTRATIVE	\$62,906.65	\$74,641.58	\$11,734.93	\$281,251.50	\$284,596.32	\$3,344.82	\$914,784.00
RECREATIONAL FACILITIES							
8780 Players Pool- Operations	1,282.37	2,800.00	1,517.63	7,482.98	9,700.00	2,217.02	32,100.00
8820 Players Park & Rec Events	5,788.03	5,950.00	161.97	13,919.53	17,100.00	3,180.47	42,200.00
Total RECREATIONAL FACILITIES	\$7,070.40	\$8,750.00	\$1,679.60	\$21,402.51	\$26,800.00	\$5,397.49	\$74,300.00
LANDSCAPE							
8500 Irrigation Maintenance	2,645.17	3,226.00	580.83	12,872.63	12,904.00	31.37	38,712.00
8520 Landscape Contract	29,190.54	29,190.17	(0.37)	116,762.16	116,760.68	(1.48)	350,282.00
8521 -1 Landscaping - Flowers	-	-	-	12,332.55	11,932.50	(400.05)	48,966.00
8522 -2 Landscaping -Mulch	-	-	-	32,720.00	32,703.00	(17.00)	54,054.00
8523 -3 Landscap-PalmTreeTrim	-	-	-	-	-	-	24,720.00
8530 Landscape Improvements	3,375.00	-	(3,375.00)	19,708.82	25,350.00	5,641.18	35,850.00
8540 Landscape - Sod	-	525.00	525.00	10,370.80	4,100.00	(6,270.80)	8,300.00
8570 Tree/Shrub Improvement	-	-	-	5,500.00	10,000.00	4,500.00	15,000.00
8580 Tree/Debris Removal	350.00	-	(350.00)	6,600.00	14,000.00	7,400.00	36,000.00

Income Statement - Operating

The Sawgrass Players Club Association, Inc.

04/01/2025 to 04/30/2025

Description	Current Period			Year-to-date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Total LANDSCAPE	\$35,560.71	\$32,941.17	(\$2,619.54)	\$216,866.96	\$227,750.18	\$10,883.22	\$611,884.00
GENERAL MAINTENANCE							
8600 Directional Signage	\$12.21	\$-	(\$12.21)	\$1,656.46	\$1,450.00	(\$206.46)	\$3,625.00
8620 Drainage Repairs	3,300.30	-	(3,300.30)	14,840.50	25,000.00	10,159.50	50,000.00
8640 Entry Signage	-	-	-	-	-	-	1,650.00
8660 Fence/Bulkhead	-	-	-	-	-	-	1,000.00
8680 General Maint. Supplies	816.55	1,009.00	192.45	3,306.86	4,036.00	729.14	12,108.00
8700 Hurricane/Storm Prep	-	-	-	-	-	-	3,840.00
8720 Lighting Fixtures	-	150.00	150.00	139.13	600.00	460.87	1,800.00
8760 On-Site Labor/Vehicle	15,149.00	18,026.67	2,877.67	59,630.94	72,106.68	12,475.74	216,320.00
8800 Professional Fees-Engineer	7,031.25	4,150.00	(2,881.25)	30,101.14	16,600.00	(13,501.14)	49,800.00
8840 Roads R&M	-	-	-	-	-	-	3,515.00
8860 Sidewalks	1,605.95	-	(1,605.95)	1,605.95	12,000.00	10,394.05	12,000.00
8880 TPC Preparation	-	-	-	536.00	9,600.00	9,064.00	9,600.00
8920 Waste/Dumpster	2,193.96	650.00	(1,543.96)	5,055.40	4,600.00	(455.40)	15,800.00
Total GENERAL MAINTENANCE	\$30,109.22	\$23,985.67	(\$6,123.55)	\$116,872.38	\$145,992.68	\$29,120.30	\$381,058.00
CONTROLLED ACCESS							
9000 Controlled Access Contr.	60,108.25	65,396.25	5,288.00	259,931.95	261,585.00	1,653.05	784,755.00
9020 Controlled Acc.-SpecEvent	(12.41)	-	12.41	(12.41)	-	12.41	3,350.00
9030 SJSO Patrol	567.00	4,290.00	3,723.00	5,301.36	17,160.00	11,858.64	51,480.00
9060 RFID Admin	4,542.33	4,542.33	-	18,169.32	18,169.32	-	54,508.00
9080 Gate Arm Maint.	1,282.55	454.17	(828.38)	1,975.80	1,816.68	(159.12)	5,450.00
9100 Gate Entry System (Auto)	-	85.00	85.00	3,205.23	5,170.00	1,964.77	11,790.00
9120 Gatehouse Equip/Supplies	192.82	1,000.00	807.18	3,183.97	4,000.00	816.03	12,000.00
9140 Gatehouse R&M/Improvem't	1,679.10	750.00	(929.10)	2,993.48	3,000.00	6.52	9,000.00
9160 Gatehouse Telephone	1,258.41	1,280.00	21.59	5,609.95	5,120.00	(489.95)	15,360.00
9200 RFID/Gate Passes	4,871.24	3,500.00	(1,371.24)	5,990.07	14,000.00	8,009.93	42,000.00
9210 RFID Income	(4,870.00)	(4,175.00)	695.00	(16,420.00)	(16,700.00)	(280.00)	(50,100.00)
9220 Vehicle Expenses	1,288.40	1,461.33	172.93	5,153.60	5,845.32	691.72	17,536.00
9240 Vehicle Fuel Expenses	253.34	715.00	461.66	1,152.93	2,860.00	1,707.07	8,580.00
9260 Vacation Pass Thru	-	1,206.00	1,206.00	3,080.49	3,618.00	537.51	13,266.00
Total CONTROLLED ACCESS	\$71,161.03	\$80,505.08	\$9,344.05	\$299,315.74	\$325,644.32	\$26,328.58	\$978,975.00
UTILITIES							
9400 Electric - Common Areas	1,346.37	1,960.00	613.63	5,612.69	7,840.00	2,227.31	23,520.00
9420 Electric - Street Lights	2,352.07	1,577.42	(774.65)	9,409.24	6,309.68	(3,099.56)	18,929.00
9440 Gatehouse Water/Sewer	72.73	120.00	47.27	281.55	480.00	198.45	1,440.00
Total UTILITIES	\$3,771.17	\$3,657.42	(\$113.75)	\$15,303.48	\$14,629.68	(\$673.80)	\$43,889.00
WATERWAYS							
9500 Aquatic Maint.	9,900.00	9,900.00	-	39,600.00	39,600.00	-	118,800.00
9510 Aquatic Maint - Misc.	-	-	-	12,468.60	10,500.00	(1,968.60)	18,373.00
9520 Aquatic Maint - Eel Grass	-	1,000.00	1,000.00	-	4,000.00	4,000.00	11,000.00
9530 Aquatic Maint-Aeration Sy	2,739.22	-	(2,739.22)	2,992.36	-	(2,992.36)	8,000.00
9540 Pump/House/Engine R&M	11,064.05	10,325.00	(739.05)	40,032.68	41,300.00	1,267.32	123,900.00
9560 Pumphouses-Electric/Fuel	5,549.07	6,400.00	850.93	20,803.91	25,600.00	4,796.09	76,800.00
9580 Pumphouses - Telephone	628.95	670.42	41.47	2,482.42	2,681.68	199.26	8,045.00
9600 Waterway Maint./Improvem't	600.00	2,003.00	1,403.00	1,800.00	8,012.00	6,212.00	24,036.00
9620 Less-PGA Reimbursem't	(8,921.04)	(9,699.17)	(778.13)	(32,559.51)	(38,796.68)	(6,237.17)	(116,390.00)
Total WATERWAYS	\$21,560.25	\$20,599.25	(\$961.00)	\$87,620.46	\$92,897.00	\$5,276.54	\$272,564.00
Total OPERATING EXPENSE	\$232,139.43	\$245,080.17	\$12,940.74	\$1,038,633.03	\$1,118,310.18	\$79,677.15	\$3,277,454.00
Net Income:	(\$300,272.79)	(\$313,130.18)	\$12,857.39	\$784,695.24	\$706,778.78	\$77,916.46	\$1.00

Description	Current	Over 30	Over 60	Over 90	Balance
00242638 - Kim M Davis Owner 8160 Seven Mile Dr					
					Collection Attorney: McCabe Law Group, P.A.
Total:	\$0.00	\$102.60	\$969.00	\$4,017.94	\$5,089.54
44691405 - Eric M Evans Owner 109 Abalone Lane W					
Total:	\$0.00	\$29.46	\$969.00	\$13.51	\$1,011.97
24182237 - Robert MacGilvray & Kimberly MacGilvray Owner 37 Turtleback Trail					
Total:	\$0.00	\$29.08	\$969.00	\$0.00	\$998.08
44640310 - Jane N White Previous Owner 91 Rio Dr					
Total:	\$0.00	\$29.08	\$969.00	\$0.00	\$998.08
44660219 - M. Jason Williams & Lilian Spaulding Owner 138 Bermuda Ct					
Total:	\$0.00	\$29.08	\$969.00	\$0.00	\$998.08
44660243 - Tiffany Blackford & Marlene Blackford Owner 186 Bermuda Ct					
Total:	\$0.00	\$29.08	\$969.00	\$0.00	\$998.08
02432341 - John Stone & Kelly Stone Owner 4339 Blue Heron Dr					
Total:	\$0.00	\$5.24	\$174.69	\$0.00	\$179.93
44640308 - Mark Mitchell & Jean Mitchell Owner 87 Rio Dr					
Total:	\$0.00	\$3.58	\$119.00	\$0.00	\$122.58
02423228 - William Stout & Elizabeth Stout Owner 1188 Salt Marsh Cir					
Total:	\$0.00	\$0.00	\$0.00	\$100.00	\$100.00
02432237 - Bruce Barber & Suzy A Barber Owner 3010 Cypress Creek Dr E					
Total:	\$0.00	\$0.00	\$0.00	\$100.00	\$100.00
44650103 - Jayne Alicia Hollis Owner 102 Terebra Ct					
Total:	\$0.00	\$0.00	\$0.00	\$100.00	\$100.00
02442148 - Chet's Farm, LLC Owner 6548 Burnham Cir					
Total:	\$0.00	\$1.25	\$83.54	\$0.00	\$84.79
44630317 - Mary McCann & Thomas McCann Owner 602 Citrus Ct					Last Payment: \$22.71 on 03/31/2025
Total:	\$0.00	\$0.00	\$0.00	\$77.29	\$77.29
44691204 - Gabriel Barneceett & Joan Barneceett Owner 102 Triton Ct					Last Payment: \$70.00 on 04/24/2025
Total:	\$0.00	\$37.45	\$0.00	\$0.00	\$37.45

Description	Current	Over 30	Over 60	Over 90	Balance
44691703 - Travis Grainger & Megan Grainger Owner 95 Abalone Ln E					
Total:	\$0.00	\$0.00	\$29.48	\$0.00	\$29.48
00249623 - David B Hueber Owner 123 Nandina Cir					
Total:	\$0.00	\$0.00	\$29.08	\$0.00	\$29.08
00249651 - Katherine Bleuer & Mark Bleuer Owner 151 Water Oak Dr					
Total:	\$0.00	\$0.00	\$29.08	\$0.00	\$29.08
02423330 - Matthew McCarthy & Stephanie Cowan Owner 1132 Salt Creek Dr					
Total:	\$0.00	\$0.00	\$29.08	\$0.00	\$29.08
02472847 - Christopher Lozano Owner 47 Players Club Villa Rd					
Total:	\$0.00	\$0.00	\$29.08	\$0.00	\$29.08
24282211 - Amy Carol Swartz, Trust Owner 10 Loggerhead Ln					
Total:	\$0.00	\$0.00	\$29.08	\$0.00	\$29.08
44691608 - Ricardo Russo & Katherine Arenas Owner 106 Ancilla Ln					
Total:	\$0.00	\$0.00	\$29.08	\$0.00	\$29.08
02432550 - Susan S Calfee, Living Trust Owner 3073 Cypress Creek Dr N					
Total:	\$0.00	\$0.41	\$27.29	\$0.00	\$27.70
44620217 - William J Flick & Virginia M Flick Owner 614 Miramar Ln					
Total:	\$0.00	\$0.00	\$21.78	\$0.00	\$21.78
02423219 - Alec Hickox & Alice Hickox Owner 1206 Salt Marsh Cir					
Total:	\$0.00	\$0.00	\$15.57	\$0.00	\$15.57
02423321 - Wayne Billyer Owner 1150 Salt Creek Dr					
Total:	\$0.00	\$0.22	\$14.73	\$0.00	\$14.95
44630101 - Wesley Simpson & Martha Simpson Owner 101 Granada Ln					
Total:	\$0.00	\$0.22	\$14.73	\$0.00	\$14.95
00242323 - Eric Riutort & Wei Riutort Owner 1157 Creeks Edge Ct					
Total:	\$0.00	\$0.22	\$14.54	\$0.00	\$14.76
00249679 - Doug Hahnemann Owner 179 Water Oak Dr					
Total:	\$0.00	\$0.22	\$14.54	\$0.00	\$14.76
02472868 - Karen Brower Owner 68 Players Club Villa Rd					
Total:	\$0.00	\$0.22	\$14.54	\$0.00	\$14.76

Description	Current	Over 30	Over 60	Over 90	Balance
44620207 - Frank Sutera & Frances Sutera Owner 621 Miramar Ln					
Total:	\$0.00	\$0.22	\$14.54	\$0.00	\$14.76
44640313 - Lucus Haugen & Sara Haugen Owner 97 Rio Dr					
Total:	\$0.00	\$0.22	\$14.54	\$0.00	\$14.76
44650206 - Bryan Stam & Kelley Stam Owner 104 Nina Ct					
Total:	\$0.00	\$0.22	\$14.54	\$0.00	\$14.76
44660105 - Sara E Haugen Owner 129 Bermuda Ct					
Total:	\$0.00	\$0.22	\$14.54	\$0.00	\$14.76
44660205 - Lucus Haugen & Sara Haugen Owner 110 Bermuda Ct					
Total:	\$0.00	\$0.22	\$14.54	\$0.00	\$14.76
02432517 - Chad Hauseman & Stacy Hauseman Owner 4609 Marsh Hawk Pl					
Total:	\$0.00	\$0.00	\$14.54	\$0.00	\$14.54
44611213 - Crystal Welter & Nicholas Welter Owner 99 Citrus Ln E					
Total:	\$0.00	\$0.00	\$14.54	\$0.00	\$14.54
					Last Payment: \$983.54 on 04/08/2025
02472843 - Richard G Parker Owner 43 Players Club Villa Rd					
Total:	\$0.00	\$0.06	\$3.92	\$0.00	\$3.98
02423416 - Jeffrey Anthony Owner 1240 Salt Creek Island Dr					
Total:	\$0.00	\$0.00	\$2.00	\$0.00	\$2.00
					Last Payment: \$996.08 on 04/15/2025
Association	Current Total	Over 30 Total	Over 60 Total	Over 90 Total	Balance Total
The Sawgrass Players Club Association, Inc.	\$0.00	\$298.57	\$6,640.61	\$4,408.74	\$11,347.92

Description	Total
Assessment 1 (Delinquent Interest)2024	\$396.35
Assessment 1 (Delinquent Interest)2025	\$261.12
Assessment 1 2024	\$2,463.75
Assessment 1 2025	\$6,640.61
Legal Reimbursed By Owner 2024	\$1,171.35
Legal Reimbursed By Owner 2025	\$37.45
Owner Fines 2024	\$377.29
Total:	\$11,347.92
AR Total (Exclude Prepaid Assessments):	\$11,347.92

Description	Current	Over 30	Over 60	Over 90	Balance
X02499914 - United States Post Office Owner					
130 Corridor Road N					
Total:	\$0.00	\$0.00	\$1,938.00	\$125.00	\$2,063.00
Association	Current Total	Over 30 Total	Over 60 Total	Over 90 Total	Balance Total
SPCA- Commercial	\$0.00	\$0.00	\$1,938.00	\$125.00	\$2,063.00

Description	Total
Assessment 1 2024	\$125.00
Assessment 1 2025	\$1,938.00
Total:	\$2,063.00
AR Total (Exclude Prepaid Assessments):	\$2,063.00

Description	Current	Over 30	Over 60	Over 90	Balance
GRAND CAY - Grand Cay Villas Condo - Owner					
5455 A1A South Unit GRANDCAY					
Assessment 1 2025	\$0.00	\$0.00	\$48,684.16	\$0.00	\$48,684.16
Total:	\$0.00	\$0.00	\$48,684.16	\$0.00	\$48,684.16

TOUR - Sleiman Enterprises - Owner					Last Payment: \$1,115.00 on 03/31/2025
1 Sleiman Parkway Ste 240 Unit SLEIMAN					
PrePaid	(\$1,115.00)	\$0.00	\$0.00	\$0.00	(\$1,115.00)
Total:	(\$1,115.00)	\$0.00	\$0.00	\$0.00	(\$1,115.00)

Association	Current Total	Over 30 Total	Over 60 Total	Over 90 Total	Balance Total
SPCA- Drainage	(\$1,115.00)	\$0.00	\$48,684.16	\$0.00	\$47,569.16

Description	Total
Assessment 1 2025	\$48,684.16
PrePaid	(\$1,115.00)
AR Total:	\$48,684.16