The Place Master Association Inc
Profit & Loss Budget vs. Actual
June 2023

	10 Administration			20 HOA Cor	
	Jun 23	Budget	% of Budget	Jun 23	Budget
Income					
4000 · HOA Assessment Fees	282,536	283,859	100%	0	
4001 · Maintenance Fees 52'	73,919	77,876	95%	0	
4002 · Maintenance Fees 62'	68,861	62,569	110%	0	
4003 · Maintenance Fees 75'	32,001	35,226	91%	0	
4050 · Interest Income	2,467			0	
4060 · Other Income	30			0	
4065 · Transfer Fees	1,189			0	
4100 · Food Sales	0			0	
4103 · Beer Sales	0			0	
4104 · Liquor Sales	0			0	
4105 · Wine Sales	0			0	
4106 · Soft Beverage Sales	0			0	
4107 · Non-Food Sales	0			0	
4180 · Banquet/Room Rental Income	0			0	
4200 · Member Event Revenue	0			0	
4420 · Fitness Activity Fees	0			0	
4425 · Personal Training Fees	0			0	
4470 · Tennis Lesson Income	0			0	
4490 · Tennis - Other Income	0			0	
4570 · Gate Transpndr/Cart Use Income	1,990			0	
4680 · Late Fee Income	449			0	
Total Income	463,442	459,530	101%	0	
Cost of Goods Sold					
5100 · COGS - Food	0			0	
5103 · COGS - Beer	0			0	
5104 · COGS - Liquor	0			0	
5105 · COGS - Wine	0			0	
5106 · COGS - Soft Beverage	0			0	
5107 · COGS - Retail Merchandise	0			0	
Total COGS	0			0	
Gross Profit	463,442	459,530	101%	0	
Expense					
6600 · Leased Employees - Salaries	42,132	22,000	192%	0	
6602 · Leased Employees - Servers	0			0	
6603 · Leased Employees - Kitchen	0			0	
6605 · Leased Emp - Benes Taxes & Fees	6,681	3,674	182%	0	
6606 · Leased Emps Pay Related Grp Ins	3,832	2,486	154%	0	
6860 · Leased Employees - Meal Disc	0			0	
6930 · Leased Employees - Commissions	0			0	
7010 · Cleaning Supples	1,672	4,500	37%	0	

7015 · General (Operating) Supplies	0			0	
7021 · Pool Furniture	0			0	
7025 · Paper Goods	0			0	
7065 · China Glass & Silver	0			0	
7066 · Laundry & Linen	0			0	
7115 · Decorations & Lights	0			0	0
7215 · Entertainment	0			0	
7305 · Service Agreements	10,240	8,195	125%	6,842	
7315 · Maintenance Contracts	0			1,422	
7320 · Equipment Rental	0			0	
7350 · Equipment Repair & Maintenance	1,334	9,152	15%	2,743	2,100
7351 · Building Repair & Maintenance	1,702	2,572	66%	1,040	300
7352 · Gatehouse Miscellaneous	0	0	0%	0	
7353 · Admin Miscellaneous	0	0	0%	0	
7400 · Equipment Lease	0	116	0%	0	
7505 · Bank Charges & Credit Card Fees	180			0	
7506 · Special Mailings & Coupon Books	70	0	100%	0	
7508 · Uncollectible Accounts	0	625	0%	0	
7528 · Uniforms	0			0	
7540 · Office Supplies	294	1,217	24%	0	
7550 · Postage & Mailing	0	125	0%	0	
7565 · Fire Safety Equip Insp & Test	0	757	0%	0	
7570 · Telephone	138	155	89%	0	
7575 · Cable & Internet	1,422	1,250	114%	0	
7610 · Dues & Subscriptions	129	122	106%	0	
7628 · Member Event Expenses	0			0	
7630 · Licenses & Permits	0			0	
7644 · Education & Training	0			0	
7646 · Employee Travel Expenses	0			0	
7652 · Transportation	0	0	0%	0	
7660 · Professional Fees - Legal	1,193	1,000	119%	0	
7670 · Professional Fees-Audit & Acctg	0	0	0%	0	
7700 · Community Website	0	0	0%	0	
7701 · Computer Support	24,272	425	5,711%	0	
7720 · Gate/Access/Transponder Expense	37,028	33,416	111%	0	
7730 · Court Repair & Maintenance	0			0	
7830 · Irrigation Repair & Maintenance	0			4,845	1,925
7835 · Aerators Maintenance	0			0	0
7840 · Road / Sidewalk Repair & Maint	0			0	300
7870 · Landscape Maintenance	0			32,935	34,195
7871 · Mulch - Common Areas	0			5,768	0
7875 · Tree Trimming	0			0	0
7891 · Tree & Shrub Replacement	0			0	5,167
7910 · Lake Maintenance	0			1,047	8,799
7911 · Environmental Preserve Maint	0			-7,556	21,156
8075 · Electricity	13,942	10,390	134%	10,527	9,968
8150 · Fuel - LP Gas	31	100	31%	0	

8300 · Pest Control	714	740	96%	0	
8330 · Well Monitoring	0			0	1,583
8350 · Trash Removal	0			0	
8425 · Water & Sewer	8,077	1,251	646%	0	
8500 · Management Fee	19,216	20,684	93%	0	
8670 · Insurance	8,205	8,250	99%	0	
8800 · Amortization - Capital Leases	6,049			0	
9100 · Landscape Maint - 52' Lots	0			53,034	67,404
9101 · Landscape Maint - 62' Lots	0			50,519	54,487
9102 · Landscape Maint - 75' Lots	0			25,079	30,996
9110 · Mulch Expense - 52' lots	0			0	0
9111 · Mulch Expense - 62' Lots	0			0	0
9112 · Mulch Expense - 75' Lots	0			0	0
9113 · SFH Irrigation Expense	0			0	2,700
9999 · Hurricane Cleanup & Recovery	0			-22,775	
Total Expense	188,553	133,202	142%	165,470	241,080
Net Income	**274,889**	**326,328**	**84%**	**-165,470**	**-241,080**

nmon	30 Cafe			40 Restaurant			
% of Budget	Jun 23	Budget	% of Budget	Jun 23	Budget	% of Budget	Jun 23
	0			0			0
	0			0			0
	0			0			0
	0			0			0
	0			0			0
	0			0			0
	0			0			0
	11,546	13,159	88%	77,556	77,000	101%	0
	840	756	111%	8,946	8,000	112%	0
	0	49	0%	31,961	33,000	97%	0
	240	399	60%	8,817	8,750	101%	0
	3,247	3,731	87%	4,074	3,200	127%	0
	266	286	93%	0	500	0%	0
	0			300			0
	0			0			0
	0			0			0
	0			0			0
	0			0			3,686
	0			0			0
	0			0			0
	0			0			0
	16,139	18,380	88%	131,654	130,450	101%	3,686
	5,065	5,921	86%	34,183	35,650	96%	0
	352	265	133%	3,745	2,720	138%	0
	0	13	0%	5,005	7,920	63%	0
	80	180	44%	2,957	3,675	80%	0
	1,863	1,306	143%	2,337	1,088	215%	0
	121	200	61%	0			0
	7,481	7,885	95%	48,227	51,053	94%	0
	8,658	10,495	82%	83,427	79,397	105%	3,686
	3,948	4,000	99%	18,484	23,677	78%	4,739
	3,281	4,600	71%	14,860	19,750	75%	0
	0			32,092	16,100	199%	0
	1,811	1,989	91%	16,657	13,862	120%	1,792
	1,868	972	192%	9,601	6,727	143%	1,012
	496	300	165%	39	700	6%	0
	0			0			6,703
	107	50	214%	920	4,000	23%	0

	457	350	131%	1,327	1,500	88%	204
	0			0			0
	626	700	89%	5,055	5,500	92%	0
	0			0	1,200	0%	0
	121	150	81%	864	275	314%	0
0%	0			0			0
	0			1,700	1,500	113%	0
	0			9,480	3,000	316%	0
	0			0			0
	0			395	800	49%	0
131%	51	250	20%	0	1,000	0%	0
347%	0			0			0
	0			0			0
	0			0			0
	172	175	98%	854	400	214%	0
	884	459	193%	4,716	3,261	145%	0
	0			0			0
	0			0			0
	0	500	0%	0	0	0%	0
	0	25	0%	0	100	0%	0
	0			0			0
	0			399	800	50%	0
	104	75	139%	208	300	69%	0
	0			0			0
	0			0			0
	0			66			1,071
	0	0	0%	0	0	0%	0
	0			98			0
	0			0	0	0%	0
	0			0			0
	0			0			0
	0			0			0
	0			0			0
	0			4,201	1,600	263%	230
	0			0			0
	0			0			164
252%	0			0			0
0%	0			0			0
0%	0			0			0
96%	0			0			0
100%	0			0			0
0%	0			0			0
0%	0			0			0
12%	0			0			0
-36%	0			0			0
106%	0			0			0
	0			1,667	1,200	139%	0

	0			0			0
0%	0			0			0
	0			1,623			0
	0			0			0
	0			0			0
	0			0			0
	0			0			0
79%	0			0			0
93%	0			0			0
81%	0			0			0
0%	0			0			0
0%	0			0			0
0%	0			0			0
0%	0			0			0
	0			0			0
69%	13,926	14,595	95%	125,306	107,252	117%	15,915
69%	**-5,268**	**-4,100**	**128%**	**-41,879**	**-27,855**	**150%**	**-12,229**

Accrual Basis

50 Tennis		60 Rec Area			TOTAL		
Budget	% of Budget	Jun 23	Budget	% of Budget	Jun 23	Budget	% of Budget
		0			282,536	283,859	100%
		0			73,919	77,876	95%
		0			68,861	62,569	110%
		0			32,001	35,226	91%
		0			2,467	0	100%
		0			30	0	100%
		0			1,189	0	100%
		0			89,102	90,159	99%
		0			9,786	8,756	112%
		0			31,961	33,049	97%
		0			9,057	9,149	99%
		0			7,321	6,931	106%
		0			266	786	34%
		0			300	0	100%
		0	200	0%	0	200	0%
		0	0	0%	0	0	0%
		0	0	0%	0	0	0%
1,500	246%	0			3,686	1,500	246%
100	0%	0			0	100	0%
		0			1,990	0	100%
		0			449	0	100%
1,600	230%	0	200	0%	614,921	610,160	101%
		0			39,248	41,571	94%
		0			4,097	2,985	137%
		0			5,005	7,933	63%
		0			3,037	3,855	79%
		0			4,200	2,394	175%
		0			121	200	61%
		0			55,708	58,938	95%
1,600	230%	0	200	0%	559,213	551,222	101%
4,175	114%	11,340	10,526	108%	80,643	64,378	125%
		0			18,141	24,350	75%
		0			32,092	16,100	199%
1,897	94%	1,941	1,758	110%	28,882	23,180	125%
472	214%	87	1,189	7%	16,400	11,846	138%
		0			535	1,000	54%
1,200	559%	0			6,703	1,200	559%
		0			2,699	8,550	32%

300	68%	0	350	0%	1,988	2,500	80%
		0	0	0%	0	0	0%
		0			5,681	6,200	92%
		0			0	1,200	0%
		0			985	425	232%
		0			0	0	0%
		0	2,500	0%	1,700	4,000	43%
		0	0	0%	26,562	11,195	237%
		4,680	7,564	62%	6,102	7,564	81%
		0			395	800	49%
		0	557	0%	4,128	13,059	32%
0	0%	0			2,742	2,872	95%
		0			0	0	0%
		0			0	0	0%
		0			1,026	691	148%
		0			5,780	3,720	155%
		0			70	0	100%
		0			0	625	0%
0	0%	0	0	0%	0	500	0%
50	0%	0			294	1,392	21%
		0			0	125	0%
		0			399	1,557	26%
		0			450	530	85%
		0			1,422	1,250	114%
		0			129	122	106%
200	536%	387	200	194%	1,524	400	381%
		669	300	223%	669	300	223%
37	0%	0			98	37	265%
		0			0	0	0%
		0			0	0	0%
		0			1,193	1,000	119%
		0			0	0	0%
		0			0	0	0%
150	153%	0			28,703	2,175	1,320%
		0			37,028	33,416	111%
200	82%	0			164	200	82%
		0			4,845	1,925	252%
		0			0	0	0%
		0			0	300	0%
		0			32,935	34,195	96%
		0			5,768	0	100%
		0			0	0	0%
		0			0	5,167	0%
		0			1,047	8,799	12%
		0			-7,556	21,156	-36%
		0			24,469	20,358	120%
		0			1,698	1,300	131%

		0			714	740	96%
		0			0	1,583	0%
		464			2,087	0	100%
		0			8,077	1,251	646%
		0			19,216	20,684	93%
		0			8,205	8,250	99%
		0			6,049	0	100%
		0			53,034	67,404	79%
		0			50,519	54,487	93%
		0			25,079	30,996	81%
		0			0	0	0%
		0			0	0	0%
		0			0	0	0%
		0			0	2,700	0%
		0			-22,775	0	100%
8,681	183%	19,568	24,944	78%	528,738	529,754	100%
-7,081	**173%**	**-19,568**	**-24,744**	**79%**	**30,475**	**21,468**	**142%**