

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

	Jan 23	Budget	% of Budget
Income			
4000 · HOA Assessment Fees	281,021	283,859	99%
4001 · Maintenance Fees 52'	73,451	77,876	94%
4002 · Maintenance Fees 62'	68,632	62,569	110%
4003 · Maintenance Fees 75'	31,760	35,226	90%
4050 · Interest Income	96		
4060 · Other Income	848		
4065 · Transfer Fees	1,643		
4100 · Food Sales	117,615	111,478	106%
4103 · Beer Sales	13,037	11,691	112%
4104 · Liquor Sales	43,565	42,560	102%
4105 · Wine Sales	13,085	11,295	116%
4106 · Soft Beverage Sales	8,112	9,785	83%
4107 · Non-Food Sales	185	868	21%
4180 · Banquet/Room Rental Income	1,380		
4200 · Member Event Revenue	0	200	0%
4420 · Fitness Activity Fees	0	0	0%
4425 · Personal Training Fees	0	0	0%
4470 · Tennis Lesson Income	0	2,150	0%
4490 · Tennis - Other Income	0	100	0%
4570 · Gate Transpndr/Cart Use Income	2,180		
4680 · Late Fee Income	400		
Total Income	657,010	649,657	101%
Cost of Goods Sold			
5100 · COGS - Food	51,310	51,165	100%
Food Cost Percentage	44%	46%	
5103 · COGS - Beer	4,823	3,982	121%
Beer Cost Percentage	37%	34%	
5104 · COGS - Liquor	10,909	10,231	107%
Liquor Cost Percentage	25%	24%	
5105 · COGS - Wine	3,807	4,753	80%
Wine Cost Percentage	29%	42%	
5106 · COGS - Soft Beverage	2,365	3,383	70%
Soft Beverage Cost Percentage	29%	35%	
5107 · COGS - Non-Food	0	257	0%
Total COGS	73,216	73,773	99%
Gross Profit	583,794	575,884	101%
Expense			
6600 · Leased Employees - Salaries	71,732	64,378	111%
6602 · Leased Employees - Servers	26,146	25,325	103%
6603 · Leased Employees - Kitchen	23,027	17,285	133%
6605 · Leased Emp - Benes Taxes & Fees	29,751	25,229	118%

6606 · Leased Emps Pay Related Grp Ins	9,246	12,090	76%
6860 · Leased Employees - Meal Disc	640	1,000	64%
6930 · Leased Employees - Commissions	0	1,720	0%
7010 · Cleaning Supplies	1,124	8,550	13%
7015 · General (Operating) Supplies	3,565	3,300	108%
7021 · Pool Furniture	0	0	0%
7025 · Paper Goods	7,074	8,000	88%
7065 · China Glass & Silver	1,472	0	100%
7066 · Laundry & Linen	1,249	425	294%
7115 · Decorations & Lights	110	0	100%
7215 · Entertainment	6,150	4,000	154%
7305 · Service Agreements	13,783	11,461	120%
7315 · Maintenance Contracts	15,224	11,314	135%
7320 · Equipment Rental	597	800	75%
7325 · Equipment Replacement	2,315		
7350 · Equipment Repair & Maintenance	10,955	8,014	137%
7351 · Building Repair & Maintenance	1,803	3,174	57%
7352 · Gatehouse Miscellaneous	0	0	0%
7353 · Admin Miscellaneous	0	0	0%
7400 · Equipment Lease	569	691	82%
7505 · Bank Charges & Credit Card Fees	15,224	4,692	324%
7506 · Special Mailings & Coupon Books	6,370	1,000	637%
7508 · Uncollectible Accounts	0	625	0%
7528 · Uniforms	244	1,450	17%
7540 · Office Supplies	161	1,392	12%
7550 · Postage & Mailing	99	125	79%
7565 · Fire Safety Equip Insp & Test	0	800	0%
7570 · Telephone	880	530	166%
7575 · Cable & Internet	993	1,250	79%
7610 · Dues & Subscriptions	275	122	225%
7628 · Member Event Expenses	1,512	400	378%
7630 · Licenses & Permits	0	0	0%
7644 · Education & Training	0	150	0%
7646 · Employee Travel Expenses	0	0	0%
7652 · Transportation	0	0	0%
7660 · Professional Fees - Legal	425	1,000	43%
7670 · Professional Fees-Audit & Acctg	0	8,000	0%
7700 · Community Website	0	225	0%
7701 · Computer Support	3,864	2,175	178%
7720 · Gate/Access/Transponder Expense	31,746	33,416	95%
7730 · Court Repair & Maintenance	0	600	0%
7830 · Irrigation Repair & Maintenance	1,762	2,812	63%
7835 · Aerators Maintenance	821	2,958	28%
7840 · Road / Sidewalk Repair & Maint	0	300	0%
7870 · Landscape Maintenance	29,670	34,195	87%
7871 · Mulch - Common Areas	0	0	0%
7875 · Tree Trimming	0	0	0%

7891 · Tree & Shrub Replacement	2,386	5,167	46%
7910 · Lake Maintenance	8,215	8,799	93%
7911 · Environmental Preserve Maint	21,156	21,156	100%
8075 · Electricity	24,314	18,324	133%
8150 · Fuel - LP Gas	1,195	1,550	77%
8300 · Pest Control	714	0	100%
8330 · Well Monitoring	0	1,583	0%
8350 · Trash Removal	2,483		
8425 · Water & Sewer	3,289	774	425%
8500 · Management Fee	19,213	20,684	93%
8670 · Insurance	7,247	8,250	88%
9-99999 · Year End Suspense	0		
9100 · Landscape Maint - 52' Lots	51,910	67,404	77%
9101 · Landscape Maint - 62' Lots	50,114	54,487	92%
9102 · Landscape Maint - 75' Lots	24,416	30,996	79%
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	2,700	0%
Total Expense	537,230	546,847	98%
Net Income	46,567	29,037	160%