

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

Accrual Basis

	Apr 23	Budget	% of Budget	Jan - Apr 23	Budget	% of Budget
Income						
4000 · HOA Assessment Fees	282,224	283,859	99%	1,125,221	1,135,436	99%
4001 · Maintenance Fees 52'	73,950	77,876	95%	294,389	311,503	95%
4002 · Maintenance Fees 62'	68,866	62,569	110%	274,807	250,275	110%
4003 · Maintenance Fees 75'	31,753	35,226	90%	126,843	140,904	90%
4050 · Interest Income	90	0	100%	376	0	100%
4060 · Other Income	118	0	100%	1,351	0	100%
4065 · Transfer Fees	2,582	0	100%	8,216	0	100%
4100 · Food Sales	134,225	135,201	99%	558,813	516,740	108%
4103 · Beer Sales	13,318	14,863	90%	64,148	55,586	115%
4104 · Liquor Sales	44,280	52,248	85%	200,885	189,043	106%
4105 · Wine Sales	13,677	13,652	100%	56,232	50,951	110%
4106 · Soft Beverage Sales	9,758	8,890	110%	40,482	38,878	104%
4107 · Non-Food Sales	232	1,061	22%	1,107	3,861	29%
4180 · Banquet/Room Rental Income	225	0	100%	2,822	0	100%
4200 · Member Event Revenue	2,565	200	1,283%	15,530	800	1,941%
4420 · Fitness Activity Fees	0	0	0%	0	0	0%
4425 · Personal Training Fees	0	0	0%	0	0	0%
4470 · Tennis Lesson Income	1,185	1,750	68%	3,358	7,900	43%
4490 · Tennis - Other Income	0	100	0%	0	400	0%
4570 · Gate Transpndr/Cart Use Income	3,045	0	100%	11,695	0	100%
4680 · Late Fee Income	12,062	0	100%	21,370	0	100%
Total Income	694,155	687,495	101%	2,807,645	2,702,277	104%
Cost of Goods Sold						
5100 · COGS - Food	56,187	61,840	91%	227,788	236,533	96%
5103 · COGS - Beer	4,242	5,067	84%	23,022	18,955	121%
5104 · COGS - Liquor	7,729	12,547	62%	35,106	45,402	77%
5105 · COGS - Wine	4,675	5,739	81%	19,224	21,428	90%
5106 · COGS - Soft Beverage	4,309	3,067	140%	13,064	13,437	97%
5107 · COGS - Retail Merchandise	54	392	14%	706	1,303	54%
Total COGS	77,196	88,652	87%	318,910	337,058	95%
Gross Profit	616,959	598,843	103%	2,488,735	2,365,219	105%
Expense						
6600 · Leased Employees - Salaries	57,557	64,378	89%	245,554	257,512	95%
6602 · Leased Employees - Servers	31,346	25,000	125%	100,585	100,975	100%
6603 · Leased Employees - Kitchen	18,841	16,100	117%	89,685	67,955	132%
6605 · Leased Emp - Benes Taxes & Fees	27,499	25,806	107%	113,311	103,239	110%
6606 · Leased Emps Pay Related Grp Ins	10,022	11,919	84%	35,753	48,188	74%
6860 · Leased Employees - Meal Disc	499	1,000	50%	2,308	4,000	58%
6930 · Leased Employees - Commissions	945	1,400	68%	2,173	6,320	34%
7010 · Cleaning Supples	2,446	8,550	29%	7,306	34,200	21%
7015 · General (Operating) Supplies	6,931	3,000	231%	17,883	12,700	141%
7021 · Pool Furniture	0	2,500	0%	0	2,500	0%
7025 · Paper Goods	6,168	8,500	73%	33,215	36,500	91%
7065 · China Glass & Silver	0	0	0%	1,472	1,200	123%

7066 · Laundry & Linen	921	425	217%	5,304	1,700	312%
7115 · Decorations & Lights	66	0	100%	889	0	100%
7215 · Entertainment	2,740	4,000	69%	21,714	16,000	136%
7305 · Service Agreements	1,257	11,195	11%	33,200	45,312	73%
7315 · Maintenance Contracts	4,357	11,314	39%	23,938	37,756	63%
7320 · Equipment Rental	864	800	108%	2,552	3,200	80%
7325 · Equipment Replacement	0	0	0%	1,765	0	100%
7350 · Equipment Repair & Maintenance	4,678	9,535	49%	30,063	36,651	82%
7351 · Building Repair & Maintenance	4,223	3,409	124%	6,916	12,056	57%
7352 · Gatehouse Miscellaneous	122	0	100%	122	0	100%
7353 · Admin Miscellaneous	0	0	0%	0	0	0%
7400 · Equipment Lease	569	691	82%	1,537	2,867	54%
7505 · Bank Charges & Credit Card Fees	8,641	5,648	153%	36,036	21,376	169%
7506 · Special Mailings & Coupon Books	0	0	0%	6,586	7,000	94%
7508 · Uncollectible Accounts	0	625	0%	0	2,500	0%
7528 · Uniforms	0	0	0%	244	1,950	13%
7540 · Office Supplies	1,294	1,392	93%	2,806	5,567	50%
7550 · Postage & Mailing	107	125	86%	773	500	155%
7555 · Freight	4	0	100%	36	0	100%
7565 · Fire Safety Equip Insp & Test	0	0	0%	304	900	34%
7570 · Telephone	346	530	65%	1,953	2,120	92%
7575 · Cable & Internet	1,507	1,250	121%	5,412	5,000	108%
7610 · Dues & Subscriptions	1,184	122	970%	1,765	488	362%
7628 · Member Event Expenses	705	400	176%	4,417	1,600	276%
7630 · Licenses & Permits	389	0	100%	2,962	1,800	165%
7644 · Education & Training	0	0	0%	530	450	118%
7646 · Employee Travel Expenses	704	0	100%	704	0	100%
7652 · Transportation	0	0	0%	0	0	0%
7660 · Professional Fees - Legal	1,484	1,000	148%	2,932	4,000	73%
7670 · Professional Fees-Audit & Acctg	0	0	0%	0	8,000	0%
7700 · Community Website	0	225	0%	0	533	0%
7701 · Computer Support	4,695	2,175	216%	16,174	8,700	186%
7720 · Gate/Access/Transponder Expense	39,646	33,416	119%	136,492	133,665	102%
7730 · Court Repair & Maintenance	4,716	200	2,358%	5,353	2,000	268%
7830 · Irrigation Repair & Maintenance	2,561	835	307%	12,204	5,665	215%
7835 · Aerators Maintenance	0	0	0%	821	5,119	16%
7840 · Road / Sidewalk Repair & Maint	0	300	0%	0	1,200	0%
7870 · Landscape Maintenance	29,670	34,195	87%	118,834	136,782	87%
7871 · Mulch - Common Areas	0	0	0%	0	0	0%
7875 · Tree Trimming	43,929	23,500	187%	43,929	23,500	187%
7891 · Tree & Shrub Replacement	0	5,167	0%	13,177	20,667	64%
7910 · Lake Maintenance	1,527	8,799	17%	38,596	35,196	110%
7911 · Environmental Preserve Maint	21,126	21,156	100%	84,594	84,623	100%
8075 · Electricity	25,634	20,574	125%	98,414	82,954	119%
8150 · Fuel - LP Gas	1,190	1,300	92%	7,859	5,950	132%
8300 · Pest Control	714	740	96%	5,144	2,220	232%
8330 · Well Monitoring	0	1,583	0%	0	6,333	0%
8350 · Trash Removal	2,098	0	100%	8,803	0	100%
8425 · Water & Sewer	6,050	1,495	405%	21,268	3,798	560%
8500 · Management Fee	19,180	20,684	93%	77,299	82,735	93%

8670 · Insurance	8,205	8,250	99%	31,948	33,000	97%
8800 · Amortization - Capital Leases	887	0	100%	887	0	100%
9100 · Landscape Maint - 52' Lots	52,378	67,404	78%	208,857	269,616	77%
9101 · Landscape Maint - 62' Lots	50,418	54,487	93%	201,366	217,948	92%
9102 · Landscape Maint - 75' Lots	24,527	30,996	79%	97,996	123,984	79%
9110 · Mulch Expense - 52' lots	0	0	0%	0	0	0%
9111 · Mulch Expense - 62' Lots	0	0	0%	0	0	0%
9112 · Mulch Expense - 75' Lots	0	0	0%	0	0	0%
9113 · SFH Irrigation Expense	0	2,700	0%	3,934	10,800	36%
9999 · Hurricane Cleanup & Recovery	0	0	0%	2,622	0	100%
Total Expense	537,567	560,795	96%	2,081,276	2,191,070	95%
Net Income	79,392	38,048	209%	407,459	174,149	234%