

The Place Master Association, Inc.
INCOME/EXPENSE STATEMENT
For the Month Ending: January 31, 2022

		MTD			YTD		
		2022			2022		
		ACTUALS	BUDGET	VARIANCE	ACTUALS	BUDGET	VARIANCE
INCOME							
COMMUNITY INCOME:							
1-41090	Maintenance Fees 52'	167,205.23	200,373.00	(33,167.77)	167,205.23	200,373.00	(33,167.77)
1-41091	Maintenance Fees 62'	149,316.56	159,339.00	(10,022.44)	149,316.56	159,339.00	(10,022.44)
1-41092	Maintenance Fees 75'	66,096.23	85,859.00	(19,762.77)	66,096.23	85,859.00	(19,762.77)
1-41093	Maintenance Fees Builder 52'	6,737.46	-	6,737.46	6,737.46	-	6,737.46
1-41094	Maintenance Fees Builder 62'	10,766.64	-	10,766.64	10,766.64	-	10,766.64
1-41095	Maintenance Fees Builder 75'	5,549.66	-	5,549.66	5,549.66	-	5,549.66
1-41115	Other Income	30.00	-	30.00	30.00	-	30.00
1-41116	Banquet/Restaurant Room Income	61.00	-	61.00	61.00	-	61.00
1-41120	Transfer Fess	1,877.92	-	1,877.92	1,877.92	-	1,877.92
1-41300	Activities Income	735.42	-	735.42	735.42	-	735.42
1-41400	Gate/Access Income	1,400.00	-	1,400.00	1,400.00	-	1,400.00
1-41900	Late Fees	-	-	-	-	-	-
1-42000	Developer Subsidy	-	-	-	-	-	-
1-49020	Interest Income	38.64	-	38.64	38.64	-	38.64
	TOTAL COMMUNITY INCOME	409,814.76	445,571.00	(35,756.24)	409,814.76	445,571.00	(35,756.24)
CAFÉ MARKETPLACE INCOME:							
5-46010	Cafe Marketplace Food Sales	9,979.30	8,500.00	1,479.30	9,979.30	8,500.00	1,479.30
5-46020	Cafe Marketplace Grocery Sales	-	-	-	-	-	-
5-46030	Cafe Marketplace Non-Food Sales	350.22	500.00	(149.78)	350.22	500.00	(149.78)
5-46040	Cafe Marketplace Soft Bev Sales	5,318.69	3,000.00	2,318.69	5,318.69	3,000.00	2,318.69
5-46050	Cafe Marketplace Beer Sales	657.75	1,000.00	(342.25)	657.75	1,000.00	(342.25)
5-46060	Cafe Marketplace Liguor Sales	533.25	500.00	33.25	533.25	500.00	33.25
5-46070	Cafe Marketplace Wine Sales	280.50	500.00	(219.50)	280.50	500.00	(219.50)
	TOTAL CAFÉ MARKETPLACE INCOME	17,119.71	14,000.00	3,119.71	17,119.71	14,000.00	3,119.71

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		ACTUALS	BUDGET	VARIANCE	ACTUALS	BUDGET	VARIANCE
TENNIS INCOME:							
6-48000	Tennis Merchandise Income	-	450.00	(450.00)	-	450.00	(450.00)
6-48010	Tennis Lesson Income	2,145.00	-	2,145.00	2,145.00	-	2,145.00
6-48015	Tennis Court/Ball Mach Income	60.00	-	60.00	60.00	-	60.00
6-48020	Tennis Soft Bev Sales	-	100.00	(100.00)	-	100.00	(100.00)
	TOTAL TENNIS INCOME	2,205.00	550.00	1,655.00	2,205.00	550.00	1,655.00
RESTAURANT INCOME:							
8-46010	Restaurant Food Sales	69,627.89	89,000.00	(19,372.11)	69,627.89	89,000.00	(19,372.11)
8-46020	Restaurant Beer Sales	8,640.50	11,000.00	(2,359.50)	8,640.50	11,000.00	(2,359.50)
8-46030	Restaurant Liquor Sales	30,471.50	37,000.00	(6,528.50)	30,471.50	37,000.00	(6,528.50)
8-46040	Restaurant Wine Sales	8,711.00	10,000.00	(1,289.00)	8,711.00	10,000.00	(1,289.00)
8-46050	Restaurant Soft Bev Sales	2,289.56	3,000.00	(710.44)	2,289.56	3,000.00	(710.44)
8-46060	Restaurant Equipment Rental	-	-	-	-	-	-
	TOTAL RESTAURANT INCOME:	119,740.45	150,000.00	(30,259.55)	119,740.45	150,000.00	(30,259.55)
CAFÉ MARKETPLACE COGS:							
5-56010	COGS - Cafe Marketplace Food	3,565.79	3,695.00	(129.21)	3,565.79	3,695.00	(129.21)
5-56020	COGS - Cafe Marketplace Grocery	-	-	-	-	-	-
5-56030	COGS - Cafe Marketplace Non-FD	268.20	217.00	51.20	268.20	217.00	51.20
5-56040	COGS -Cafe Marketplace Soft Bev	1,973.51	1,304.00	669.51	1,973.51	1,304.00	669.51
5-56050	COGS -Cafe Marketplace Beer	531.41	435.00	96.41	531.41	435.00	96.41
5-56060	COGS -Cafe Marketplace Liquor	25.82	217.00	(191.18)	25.82	217.00	(191.18)
5-56070	COGS -Cafe Marketplace Wine	101.38	217.00	(115.62)	101.38	217.00	(115.62)
5-56080	COGS -Cafe Marketplace Bar Perishable	(2.18)	70.00	(72.18)	(2.18)	70.00	(72.18)
	TOTAL CAFÉ MARKETPLACE COGS:	6,463.93	6,155.00	308.93	6,463.93	6,155.00	308.93
TENNIS COGS:							
6-58010	COGS - Tennis Merchandise	-	315.00	(315.00)	-	315.00	(315.00)
6-58020	COGS - Tennis Soft Beverage	-	50.00	(50.00)	-	50.00	(50.00)
	TOTAL TENNIS COGS:	-	365.00	(365.00)	-	365.00	(365.00)

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RESTAURANT COGS:							
8-56010	COGS - Restaurant Food	30,417.72	40,050.00	(9,632.28)	30,417.72	40,050.00	(9,632.28)
8-56020	COGS - Restaurant Beer	2,808.53	4,290.00	(1,481.47)	2,808.53	4,290.00	(1,481.47)
8-56030	COGS - Restaurant Liquor	5,267.35	8,510.00	(3,242.65)	5,267.35	8,510.00	(3,242.65)
8-56040	COGS - Restaurant Wine	3,775.94	4,200.00	(424.06)	3,775.94	4,200.00	(424.06)
8-56050	COGS - Restaurant Soft Beverage	633.49	870.00	(236.51)	633.49	870.00	(236.51)
8-56060	COGS -Restaurant Bar Perishable	1,412.82	-	1,412.82	1,412.82	-	1,412.82
	TOTAL RESTAURANT COGS:	44,315.85	57,920.00	(13,604.15)	44,315.85	57,920.00	(13,604.15)
	GROSS INCOME	498,100.14	545,681.00	(47,580.86)	498,100.14	545,681.00	(47,580.86)
EXPENSES							
ADMINISTRATIVE EXPENSES:							
1-60010	Annual Corporate Report	-	5.10	(5.10)	-	5.10	(5.10)
1-60020	Management Fees	17,515.05	19,358.75	(1,843.70)	17,515.05	19,358.75	(1,843.70)
1-60200	Computer Support	2,305.34	2,250.00	55.34	2,305.34	2,250.00	55.34
1-60500	Accounting (Review & Tax Prep)	8,000.00	1,416.67	6,583.33	8,000.00	1,416.67	6,583.33
1-60550	Licenses/Fees/Taxes	-	208.33	(208.33)	-	208.33	(208.33)
1-60570	Insurance	5,204.98	6,416.67	(1,211.69)	5,204.98	6,416.67	(1,211.69)
1-60580	Office Supplies	1,122.15	1,653.47	(531.32)	1,122.15	1,653.47	(531.32)
1-60581	Community Website	225.00	116.67	108.33	225.00	116.67	108.33
1-60660	Professional Fees/Legal	490.00	1,125.00	(635.00)	490.00	1,125.00	(635.00)
1-66000	Management Payroll Expenses	25,803.66	25,790.00	13.66	25,803.66	25,790.00	13.66
1-66002	Management Payroll Taxes & Fees	3,841.64	3,416.67	424.97	3,841.64	3,416.67	424.97
1-66004	Management Pay Related Grp Ins	1,217.06	1,043.33	173.73	1,217.06	1,043.33	173.73
	TOTAL ADMIN EXPENSES	65,724.88	62,800.66	2,924.22	65,724.88	62,800.66	2,924.22

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		ACTUALS	BUDGET	VARIANCE	ACTUALS	BUDGET	VARIANCE
OPERATING EXPENSES:							
2-61020	Electric	8,951.00	6,500.00	2,451.00	8,951.00	6,500.00	2,451.00
2-61030	Water & Sewer	744.26	1,000.00	(255.74)	744.26	1,000.00	(255.74)
2-61100	Residents ID's	(1,100.00)	833.33	(1,933.33)	(1,100.00)	833.33	(1,933.33)
2-61110	Common Area Landscape Maint.	31,491.07	28,333.33	3,157.74	31,491.07	28,333.33	3,157.74
2-61120	Common Area Landscape Extras	-	5,916.67	(5,916.67)	-	5,916.67	(5,916.67)
2-61130	Common Area Tree Trimming	300.00	5,416.67	(5,116.67)	300.00	5,416.67	(5,116.67)
2-61140	Common Area Irrigation	2,312.67	4,200.00	(1,887.33)	2,312.67	4,200.00	(1,887.33)
2-62010	Alarm Monitoring	-	20.00	(20.00)	-	20.00	(20.00)
2-62011	Fire Safety Equip Insp & Test	50.00	237.50	(187.50)	50.00	237.50	(187.50)
2-62020	Access Control - Gatehouse	29,930.06	33,416.31	(3,486.25)	29,930.06	33,416.31	(3,486.25)
2-62030	Gatehouse Maintenance	106.48	1,500.00	(1,393.52)	106.48	1,500.00	(1,393.52)
2-62040	Gatehouse Phones	39.90	400.00	(360.10)	39.90	400.00	(360.10)
2-62050	General Repairs	1,224.03	1,833.33	(609.30)	1,224.03	1,833.33	(609.30)
2-62060	Lake/Preserve Maint./Monitoring	19,095.25	35,300.00	(16,204.75)	19,095.25	35,300.00	(16,204.75)
2-62070	Aerators Maintenance	2,958.51	333.33	2,625.18	2,958.51	333.33	2,625.18
2-62090	Holiday Lights	-	1,958.33	(1,958.33)	-	1,958.33	(1,958.33)
TOTAL OPERATING EXPENSES		96,103.23	127,198.80	(31,095.57)	96,103.23	127,198.80	(31,095.57)
REC EXPENSES:							
3-63000	Rec Area Trash Removal	391.35	291.67	99.68	391.35	291.67	99.68
3-63010	Rec Area Telephone	300.00	1,125.00	(825.00)	300.00	1,125.00	(825.00)
3-63020	Rec Area Janitorial Supples	4,325.15	3,900.00	425.15	4,325.15	3,900.00	425.15
3-63030	Rec Area Pool/Spa Maintenance	7,564.00	12,583.33	(5,019.33)	7,564.00	12,583.33	(5,019.33)
3-63040	Rec Area Electric	11,806.17	12,500.00	(693.83)	11,806.17	12,500.00	(693.83)
3-63050	Rec Area Water & Sewer	2,784.33	2,800.00	(15.67)	2,784.33	2,800.00	(15.67)
3-63060	Rec Area Maintenance	9,048.21	5,450.00	3,598.21	9,048.21	5,450.00	3,598.21
3-63070	Rec Area Landscape Contract	-	12,041.67	(12,041.67)	-	12,041.67	(12,041.67)
3-63080	Rec Area Landscape Extras	4,300.00	2,741.67	1,558.33	4,300.00	2,741.67	1,558.33
3-63090	Rec Area Staffing	13,514.61	18,333.33	(4,818.72)	13,514.61	18,333.33	(4,818.72)
3-63091	Rec Area Payroll Taxes & Fees	1,996.11	2,383.33	(387.22)	1,996.11	2,383.33	(387.22)
3-63092	Rec Area Pay Related Grp Ins	640.00	458.33	181.67	640.00	458.33	181.67

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3-63095	Rec Area Clubhouse Activities	1,189.66	791.67	397.99	1,189.66	791.67	397.99
3-63100	Rec Area Payroll Taxes & Fees	-	1,620.00	(1,620.00)	-	1,620.00	(1,620.00)
3-63110	Rec Area Pay Related Grp Ins	-	10,000.00	(10,000.00)	-	10,000.00	(10,000.00)
3-63120	Rec Area Clubhouse Activities	-	2,500.00	(2,500.00)	-	2,500.00	(2,500.00)
	TOTAL REC EXPENSES	57,859.59	89,520.00	(31,660.41)	57,859.59	89,520.00	(31,660.41)
	HOME SITE MAINTENANCE:						
4-65000	Homes Landscape Maintenance	125,456.89	143,524.82	(18,067.93)	125,456.89	143,524.82	(18,067.93)
4-65010	Homes Mulch/White Fly	-	20,650.13	(20,650.13)	-	20,650.13	(20,650.13)
4-65020	Homes Irrigation Maintenance	-	1,877.08	(1,877.08)	-	1,877.08	(1,877.08)
	TOTAL HOME SITE MAINTENANCE	125,456.89	166,052.03	(40,595.14)	125,456.89	166,052.03	(40,595.14)
	CAFÉ MARKETPLACE EXPENSES:						
5-60100	Cafe Bank Charges/Cr Card Fees	616.15	390.00	226.15	616.15	390.00	226.15
5-60140	Cafe Employee Discount	457.88	200.00	257.88	457.88	200.00	257.88
5-60200	Cafe Computer Support	-	25.00	(25.00)	-	25.00	(25.00)
5-60300	Cafe Equip Repair & Maintenance	-	125.00	(125.00)	-	125.00	(125.00)
5-60400	Cafe Ice Machine Lease	-	190.00	(190.00)	-	190.00	(190.00)
5-60500	Cafe Janitorial Supplies	156.75	125.00	31.75	156.75	125.00	31.75
5-60600	Cafe Laundry & Linen	584.09	495.00	89.09	584.09	495.00	89.09
5-60700	Cafe Licenses/Permits	-	-	-	-	-	-
5-60800	Cafe Office Supplies	-	50.00	(50.00)	-	50.00	(50.00)
5-60900	Cafe Paper Supplies	888.71	765.00	123.71	888.71	765.00	123.71
5-61000	Cafe Payroll	9,870.24	8,000.00	1,870.24	9,870.24	8,000.00	1,870.24
5-61100	Cafe Payroll Taxes & Fees	1,772.64	1,280.00	492.64	1,772.64	1,280.00	492.64
5-61200	Cafe Pay Related Grp Insurance	443.04	225.00	218.04	443.04	225.00	218.04
5-61300	Cafe Register Supplies	-	-	-	-	-	-
5-61400	Cafe Service Agreements	-	-	-	-	-	-
5-61500	Cafe Supplies	-	208.00	(208.00)	-	208.00	(208.00)
5-61600	Cafe China/Glass/Silver Supply	-	-	-	-	-	-
5-61700	Cafe Uniforms	-	-	-	-	-	-

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5-61900	Cafe Depreciation Expense	-	-	-	-	-	-
	TOTAL CAFÉ MARKETPLACE EXPENSES	14,864.50	12,078.00	2,786.50	14,864.50	12,078.00	2,786.50
	TENNIS EXPENSES:						
6-62010	Tennis Building Maintenance	-	350.00	(350.00)	-	350.00	(350.00)
6-62020	Tennis Computer Support	-	100.00	(100.00)	-	100.00	(100.00)
6-62030	Tennis Office Supplies	92.57	75.00	17.57	92.57	75.00	17.57
6-62040	Tennis Repairs/Maintenance	-	500.00	(500.00)	-	500.00	(500.00)
6-62050	Tennis Supplies Non-Office	-	450.00	(450.00)	-	450.00	(450.00)
6-62060	Tennis License/Education	150.00	-	150.00	150.00	-	150.00
6-62070	Tennis Events	-	200.00	(200.00)	-	200.00	(200.00)
6-62080	Tennis Uniforms	-	200.00	(200.00)	-	200.00	(200.00)
	TOTAL TENNIS EXPENSES	242.57	1,875.00	(1,632.43)	242.57	1,875.00	(1,632.43)
	RESTAURANT EXPENSES:						
8-60120	Restaurant Bank Chg/Cr Card Fee	6,194.65	3,750.00	2,444.65	6,194.65	3,750.00	2,444.65
8-60130	Restaurant Computer Support	917.50	1,463.00	(545.50)	917.50	1,463.00	(545.50)
8-60140	Restaurant Discount -Empty Meal	174.00	500.00	(326.00)	174.00	500.00	(326.00)
8-60150	Restaurant Entertainment	2,002.00	1,733.00	269.00	2,002.00	1,733.00	269.00
8-60160	Restaurant Equipment Rental	1,604.59	757.00	847.59	1,604.59	757.00	847.59
8-60170	Restaurant Equip Repair & Maint	1,102.75	1,750.00	(647.25)	1,102.75	1,750.00	(647.25)
8-60180	Restaurant Fire Protection	473.93	471.00	2.93	473.93	471.00	2.93
8-60190	Restaurant Ice Machine Lease	429.60	398.00	31.60	429.60	398.00	31.60
8-60200	Restaurant Janitorial/ Supplies	4,703.90	4,549.00	154.90	4,703.90	4,549.00	154.90
8-60210	Restaurant LP Gas	705.76	1,000.00	(294.24)	705.76	1,000.00	(294.24)
8-60220	Restaurant Laundry & Linen	1,413.89	1,062.00	351.89	1,413.89	1,062.00	351.89
8-60230	Restaurant Licenses/Permits	-	250.00	(250.00)	-	250.00	(250.00)
8-60240	Restaurant Office Supplies	116.79	100.00	16.79	116.79	100.00	16.79
8-60250	Restaurant Paper Supplies	4,400.62	6,000.00	(1,599.38)	4,400.62	6,000.00	(1,599.38)
8-60260	Restaurant Payroll	49,582.65	52,000.00	(2,417.35)	49,582.65	52,000.00	(2,417.35)
8-60270	Restaurant Payroll Taxes & Fees	11,566.52	11,060.00	506.52	11,566.52	11,060.00	506.52

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8-60280	Restaurant Pay Related Grp Ins	2,787.72	2,659.00	128.72	2,787.72	2,659.00	128.72
8-60290	Pest Control	559.75	194.00	365.75	559.75	194.00	365.75
8-60300	Restaurant Printing/CopierLease	-	167.00	(167.00)	-	167.00	(167.00)
8-60310	Restaurant Register Supplies	221.48	95.00	126.48	221.48	95.00	126.48
8-60320	Restaurant Service Agreements	1,284.89	755.00	529.89	1,284.89	755.00	529.89
8-60330	Restaurant Supplies	2,534.32	1,400.00	1,134.32	2,534.32	1,400.00	1,134.32
8-60340	Rest China/Glass/Silver Supply	-	400.00	(400.00)	-	400.00	(400.00)
8-60350	Rest Telephone-Cell Phone Reimb	150.00	225.00	(75.00)	150.00	225.00	(75.00)
8-60360	Restaurant Trash Removal	657.80	468.00	189.80	657.80	468.00	189.80
8-60370	Restaurant Uniforms	-	300.00	(300.00)	-	300.00	(300.00)
8-60380	Restaurant Utilities (Elec)	2,346.42	3,000.00	(653.58)	2,346.42	3,000.00	(653.58)
8-60390	Restaurant Utilities (W/S)	423.76	350.00	73.76	423.76	350.00	73.76
TOTAL RESTAURANT EXPENSES		96,355.29	96,856.00	(500.71)	96,355.29	96,856.00	(500.71)
TOTAL EXPENSES:		456,606.95	556,380.49	(99,773.54)	456,606.95	556,380.49	(99,773.54)
CURRENT YEAR NET INCOME (LOSS):		41,493.19	(10,699.49)	52,192.68	41,493.19	(10,699.49)	52,192.68