



THE PLACE MASTER ASSOCIATION, INC.  
FINANCIAL STATEMENT PACKAGE

September 30, 2022



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*Prepared by: Erika Chapman*  
ICON Management Services Florida, LLC  
5540 State Rd. 64 East, Suite 220  
Bradenton, FL 34208

**The Place Master Association, Inc.**  
**BALANCE SHEET**  
**As of 9/30/22**

	Sep-2022	Aug-2022	Net Change
* * * * A S S E T S * * * *			
<b>CASH</b>			
Busey - ARC Deposits 7418	231,461.90	237,471.90	(6,010.00)
Busey - MoneyMarket 7361	247,210.11	242,210.11	5,000.00
Busey - Operating 7329	989,545.23	892,897.77	96,647.46
<b>TOTAL CASH</b>	<b>1,468,217.24</b>	<b>1,372,579.78</b>	<b>95,637.46</b>
<b>INVENTORIES</b>			
Inventory Café Market Food	749.69	2,482.54	(1,732.85)
Inventory Café Market Non-Food	361.95	411.10	(49.15)
Inventory Café Market Soft Beverages	805.25	1,377.94	(572.69)
Inventory Café Market Beer	452.64	626.23	(173.59)
Inventory Café Market Liquor	72.75	97.47	(24.72)
Inventory Café Market Wine	150.96	346.81	(195.85)
Inventory Café Market Bar Perishables	-	92.86	(92.86)
Inventory Tennis Merchandise	760.95	760.95	-
Inventory Rest Food	18,139.77	29,431.04	(11,291.27)
Inventory Rest Beer	2,560.72	2,616.12	(55.40)
Inventory Rest Liquor	15,989.77	15,225.07	764.70
Inventory Rest Wine	3,259.10	4,492.54	(1,233.44)
Inventory Rest Soft Beverage	565.73	811.37	(245.64)
Inventory Rest Bar Perishable	893.75	1,405.70	(511.95)
<b>TOTAL INVENTORY:</b>	<b>44,763.03</b>	<b>60,177.74</b>	<b>(15,414.71)</b>
<b>OTHER CURRENT ASSETS</b>			
Accounts Receivable	61,372.75	70,772.27	(9,399.52)
Allowance for Bad Debt	(41,019.00)	(24,447.00)	(16,572.00)
Due From Other	1,486.48	1,422.16	64.32
Prepaid Expense	21,248.62	21,804.41	(555.79)
Accounts Receivable - MemberChg	98,453.95	100,004.32	(1,550.37)
Deposits	3,115.00	3,115.00	-
Prepaid Insurance	5,811.38	11,435.29	(5,623.91)
<b>TOTAL OTHER CURRENT ASSETS</b>	<b>150,469.18</b>	<b>184,106.45</b>	<b>(33,637.27)</b>
<b>FURNITURE &amp; EQUIPMENT</b>			
Furniture Fixtures & Equipment	20,483.75	20,483.75	-
Accum Depreciation	(14,380.50)	(14,380.50)	-
<b>TOTAL FURNITURE &amp; EQUIPMENT</b>	<b>6,103.25</b>	<b>6,103.25</b>	<b>-</b>
<b>* * TOTAL ASSETS * *</b>	<b>1,669,552.70</b>	<b>1,622,967.22</b>	<b>46,585.48</b>

**The Place Master Association, Inc.**  
**BALANCE SHEET**  
**As of 9/30/22**

	Sep-2022	Aug-2022	Net Change
<b>*** LIABILITIES &amp; EQUITY ***</b>			
<b>ACCOUNTS PAYABLE</b>			
Accounts Payable	314,614.22	53,200.72	261,413.50
Accrued Payroll	71,186.29	86,600.27	(15,413.98)
Accrued Accounts Payable	166,500.00	166,500.00	-
<b>TOTAL ACCOUNTS PAYABLE</b>	<b>552,300.51</b>	<b>306,300.99</b>	<b>245,999.52</b>
<b>OTHER CURRENT LIABILITIES</b>			
Prepaid Maintenance Fees	285,748.17	99,527.02	186,221.15
Prepaid Food Minimum	79,711.92	89,915.67	(10,203.75)
Deferred Maintenance 52' Lot	-	178,328.84	(178,328.84)
Deferred Maintenance Builder 52'	-	6,498.14	(6,498.14)
Deferred Maintenance 62' Lot	-	166,119.80	(166,119.80)
Deferred Maintenance Builder 62'	-	4,661.52	(4,661.52)
Deferred Maintenance 75' Lot	-	71,898.12	(71,898.12)
Deferred Maintenance Builder 75'	-	2,647.75	(2,647.75)
Developer Loan	302,372.30	302,372.30	-
ARC Deposit Payables	241,000.00	247,000.00	(6,000.00)
Due to Management	1,300.00	1,250.00	50.00
Gratuitites Payable	(1,064.81)	(1,037.24)	(27.57)
<b>SUBTOTAL CURRENT LIABILITIES</b>	<b>1,461,368.09</b>	<b>1,475,482.91</b>	<b>(260,114.34)</b>
<b>EQUITY</b>			
Capital Contribution	71,082.25	65,082.25	6,000.00
Retained Earnings	-	-	-
Current Year Net Income/(Loss)	137,102.36	82,402.06	54,700.30
<b>SUBTOTAL EQUITY</b>	<b>208,184.61</b>	<b>147,484.31</b>	<b>60,700.30</b>
<b>** TOTAL LIABILITIES &amp; EQUITY **</b>	<b>1,669,552.70</b>	<b>1,622,967.22</b>	<b>46,585.48</b>

**The Place Master Association, Inc.**  
**REVENUE/EXPENSE STATEMENT**  
**For the Month Ending: September 30, 2022**

		MTD			YTD		
		2022			2022		
		ACTUALS	BUDGET	VARIANCE	ACTUALS	BUDGET	VARIANCE
<b>REVENUE</b>							
<b>COMMUNITY REVENUE:</b>							
1-41090	Maintenance Fees 52'	179,455.38	200,373.00	(20,917.62)	1,562,191.58	1,803,357.00	(241,165.42)
1-41091	Maintenance Fees 62'	166,473.56	159,339.00	7,134.56	1,431,761.82	1,434,051.00	(2,289.18)
1-41092	Maintenance Fees 75'	72,615.12	85,859.00	(13,243.88)	625,354.84	772,731.00	(147,376.16)
1-41093	Maintenance Fees Builder 52'	5,904.87	-	5,904.87	66,705.66	-	66,705.66
1-41094	Maintenance Fees Builder 62'	4,484.64	-	4,484.64	69,729.36	-	69,729.36
1-41095	Maintenance Fees Builder 75'	2,289.24	-	2,289.24	36,736.77	-	36,736.77
1-41115	Other Revenue	518.34	-	518.34	4,801.32	-	4,801.32
1-41116	Banquet/Restaurant Room Revenue	76.00	-	76.00	1,074.00	-	1,074.00
1-41120	Transfer Fess	938.96	-	938.96	12,675.96	-	12,675.96
1-41200	Resale Capital Contributions	2,000.00	-	2,000.00	39,000.00	-	39,000.00
1-41300	Activities Revenue	-	-	-	3,650.23	-	3,650.23
1-41400	Gate/Access Revenue	825.00	-	825.00	9,755.00	-	9,755.00
1-41900	Late Fees	215.10	-	215.10	8,610.12	-	8,610.12
1-42000	Developer Subsidy	-	-	-	(286,304.39)	-	(286,304.39)
1-49020	Interest Revenue	-	-	-	848.20	-	848.20
	<b>TOTAL COMMUNITY REVENUE</b>	<b>435,796.21</b>	<b>445,571.00</b>	<b>(9,774.79)</b>	<b>3,586,590.47</b>	<b>4,010,139.00</b>	<b>(423,548.53)</b>
<b>CAFÉ MARKETPLACE REVENUE:</b>							
5-46010	Cafe Marketplace Food Sales	7,440.92	9,860.00	(2,419.08)	107,241.03	82,620.00	24,621.03
5-46020	Cafe Marketplace Grocery Sales	-	-	-	-	-	-
5-46030	Cafe Marketplace Non-Food Sales	301.42	580.00	(278.58)	3,355.83	4,860.00	(1,504.17)
5-46040	Cafe Marketplace Soft Bev Sales	2,506.79	3,480.00	(973.21)	36,260.47	29,160.00	7,100.47
5-46050	Cafe Marketplace Beer Sales	515.50	1,160.00	(644.50)	9,219.95	9,720.00	(500.05)
5-46060	Cafe Marketplace Liguor Sales	150.00	580.00	(430.00)	1,847.50	4,860.00	(3,012.50)
5-46070	Cafe Marketplace Wine Sales	205.00	580.00	(375.00)	2,123.50	4,860.00	(2,736.50)
	<b>TOTAL CAFÉ MARKETPLACE REVENUE</b>	<b>11,119.63</b>	<b>16,240.00</b>	<b>(5,120.37)</b>	<b>160,048.28</b>	<b>136,080.00</b>	<b>23,968.28</b>

**The Place Master Association, Inc.**  
**REVENUE/EXPENSE STATEMENT**  
**For the Month Ending: September 30, 2022**

		MTD			YTD		
		2022			2022		
		ACTUALS	BUDGET	VARIANCE	ACTUALS	BUDGET	VARIANCE
<b>TENNIS REVENUE:</b>							
6-48000	Tennis Merchandise Revenue	-	150.00	(150.00)	-	2,550.00	(2,550.00)
6-48010	Tennis Lesson Revenue	-	-	-	7,660.00	-	7,660.00
6-48015	Tennis Court/Ball Mach Revenue	-	-	-	607.80	-	607.80
6-48020	Tennis Soft Bev Sales	-	100.00	(100.00)	-	900.00	(900.00)
	<b>TOTAL TENNIS REVENUE</b>	-	250.00	(250.00)	8,267.80	3,450.00	4,817.80
<b>RESTAURANT REVENUE:</b>							
8-46010	Restaurant Food Sales	64,032.85	64,000.00	32.85	787,915.79	767,000.00	20,915.79
8-46020	Restaurant Beer Sales	8,119.75	8,000.00	119.75	92,558.82	99,000.00	(6,441.18)
8-46030	Restaurant Liquor Sales	28,774.08	29,000.00	(225.92)	342,431.40	336,000.00	6,431.40
8-46040	Restaurant Wine Sales	8,196.00	7,000.00	1,196.00	91,700.20	81,000.00	10,700.20
8-46050	Restaurant Soft Bev Sales	2,367.05	2,000.00	367.05	29,990.67	30,000.00	(9.33)
8-46060	Restaurant Equipment Rental	-	-	-	95.00	-	95.00
	<b>TOTAL RESTAURANT REVENUE:</b>	111,489.73	110,000.00	1,489.73	1,344,691.88	1,313,000.00	31,691.88
<b>CAFÉ MARKETPLACE COGS:</b>							
5-56010	COGS - Cafe Marketplace Food	2,889.52	4,286.00	(1,396.48)	41,401.44	35,913.00	5,488.44
5-56030	COGS - Cafe Marketplace Non-FD	49.15	252.00	(202.85)	1,440.90	2,112.00	(671.10)
5-56040	COGS -Cafe Marketplace Soft Bev	928.35	1,513.00	(584.65)	13,036.57	12,675.00	361.57
5-56050	COGS -Cafe Marketplace Beer	179.07	504.00	(324.93)	3,929.92	4,225.00	(295.08)
5-56060	COGS -Cafe Marketplace Liquor	24.72	252.00	(227.28)	254.77	2,112.00	(1,857.23)
5-56070	COGS -Cafe Marketplace Wine	99.58	252.00	(152.42)	935.50	2,112.00	(1,176.50)
5-56080	COGS -Cafe Marketplace Bar Perishable	-	81.00	(81.00)	242.44	680.00	(437.56)
	<b>TOTAL CAFÉ MARKETPLACE COGS:</b>	4,170.39	7,140.00	(2,969.61)	61,241.54	59,829.00	1,412.54
<b>TENNIS COGS:</b>							
6-58010	COGS - Tennis Merchandise	-	105.00	(105.00)	-	1,785.00	(1,785.00)
6-58020	COGS - Tennis Soft Beverage	-	50.00	(50.00)	-	450.00	(450.00)
	<b>TOTAL TENNIS COGS:</b>	-	155.00	(155.00)	-	2,235.00	(2,235.00)

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**REVENUE/EXPENSE STATEMENT**  
**For the Month Ending: September 30, 2022**

		MTD			YTD		
		2022			2022		
		ACTUALS	BUDGET	VARIANCE	ACTUALS	BUDGET	VARIANCE
<b>RESTAURANT COGS:</b>							
8-56010	COGS - Restaurant Food	26,958.54	28,800.00	(1,841.46)	337,459.83	345,150.00	(7,690.17)
8-56020	COGS - Restaurant Beer	2,370.99	3,120.00	(749.01)	31,750.07	38,610.00	(6,859.93)
8-56030	COGS - Restaurant Liquor	6,005.56	6,670.00	(664.44)	67,214.55	77,280.00	(10,065.45)
8-56040	COGS - Restaurant Wine	5,011.16	2,940.00	2,071.16	38,814.44	34,020.00	4,794.44
8-56050	COGS - Restaurant Soft Beverage	1,252.61	580.00	672.61	9,278.29	8,700.00	578.29
8-56060	COGS -Restaurant Bar Perishable	1,302.86	-	1,302.86	13,783.68	-	13,783.68
	<b>TOTAL RESTAURANT COGS:</b>	42,901.72	42,110.00	791.72	498,300.86	503,760.00	(5,459.14)
	<b>GROSS REVENUE</b>	511,333.46	522,656.00	(11,322.54)	4,540,056.03	4,896,845.00	(356,788.97)
<b>EXPENSES</b>							
<b>ADMINISTRATIVE EXPENSES:</b>							
1-60010	Annual Corporate Report	-	5.10	(5.10)	61.25	45.90	15.35
1-60020	Management Fees	18,589.05	19,358.75	(769.70)	163,086.00	174,228.75	(11,142.75)
1-60200	Computer Support	2,381.72	2,250.00	131.72	22,722.08	20,250.00	2,472.08
1-60250	Depreciation Expense	-	-	-	2,048.50	-	2,048.50
1-60500	Accounting (Review & Tax Prep)	-	1,416.67	(1,416.67)	17,075.00	12,750.03	4,324.97
1-60550	Licenses/Fees/Taxes	(475.00)	208.33	(683.33)	1,131.60	1,874.97	(743.37)
1-60570	Insurance	5,623.91	6,416.67	(792.76)	52,167.87	57,750.03	(5,582.16)
1-60580	Office Supplies	425.42	1,653.47	(1,228.05)	12,706.15	14,881.23	(2,175.08)
1-60581	Community Website	-	116.67	(116.67)	879.65	1,050.03	(170.38)
1-60660	Professional Fees/Legal	-	1,125.00	(1,125.00)	9,139.59	10,125.00	(985.41)
1-66000	Management Payroll Expenses	23,786.70	25,790.00	(2,003.30)	230,154.15	232,110.00	(1,955.85)
1-66002	Management Payroll Taxes & Fees	3,508.96	3,416.67	92.29	34,159.15	30,750.03	3,409.12
1-66004	Management Pay Related Grp Ins	1,332.05	1,043.33	288.72	11,485.48	9,389.97	2,095.51
	<b>TOTAL ADMIN EXPENSES</b>	72,038.98	62,800.66	9,238.32	585,075.14	565,205.94	19,869.20

**The Place Master Association, Inc.**

**REVENUE/EXPENSE STATEMENT**

**For the Month Ending: September 30, 2022**

		MTD			YTD		
		2022			2022		
		ACTUALS	BUDGET	VARIANCE	ACTUALS	BUDGET	VARIANCE
<b>OPERATING EXPENSES:</b>							
2-61020	Electric	6,946.78	6,500.00	446.78	84,351.09	58,500.00	25,851.09
2-61030	Water & Sewer	366.65	1,000.00	(633.35)	9,076.00	9,000.00	76.00
2-61100	Residents ID's	(465.00)	833.33	(1,298.33)	580.00	7,499.97	(6,919.97)
2-61110	Common Area Landscape Maint.	19,491.07	28,333.33	(8,842.26)	175,419.63	254,999.97	(79,580.34)
2-61120	Common Area Landscape Extras	10,835.00	5,916.67	4,918.33	56,751.75	53,250.03	3,501.72
2-61130	Common Area Tree Trimming	-	5,416.67	(5,416.67)	36,840.00	48,750.03	(11,910.03)
2-61140	Common Area Irrigation	7,029.00	4,200.00	2,829.00	16,685.39	37,800.00	(21,114.61)
2-62010	Alarm Monitoring	3,578.40	20.00	3,558.40	3,578.40	180.00	3,398.40
2-62011	Fire Safety Equip Insp & Test	361.38	237.50	123.88	789.28	2,137.50	(1,348.22)
2-62020	Access Control - Gatehouse	36,663.18	33,416.31	3,246.87	302,727.86	300,746.79	1,981.07
2-62030	Gatehouse Maintenance	513.50	1,500.00	(986.50)	11,576.18	13,500.00	(1,923.82)
2-62040	Gatehouse Phones	19.95	400.00	(380.05)	319.20	3,600.00	(3,280.80)
2-62050	General Repairs	-	1,833.33	(1,833.33)	8,405.31	16,499.97	(8,094.66)
2-62060	Lake/Preserve Maint./Monitoring	7,867.39	35,300.00	(27,432.61)	248,143.46	317,700.00	(69,556.54)
2-62070	Aerators Maintenance	-	333.33	(333.33)	5,120.40	2,999.97	2,120.43
2-62090	Holiday Lights	-	1,958.33	(1,958.33)	-	17,624.97	(17,624.97)
	<b>TOTAL OPERATING EXPENSES</b>	93,207.30	127,198.80	(33,991.50)	960,363.95	1,144,789.20	(184,425.25)
<b>REC EXPENSES:</b>							
3-63000	Rec Area Trash Removal	465.52	291.67	173.85	3,687.87	2,625.03	1,062.84
3-63010	Rec Area Telephone	992.21	1,125.00	(132.79)	6,918.04	10,125.00	(3,206.96)
3-63020	Rec Area Janitorial Supples	1,080.68	3,900.00	(2,819.32)	38,196.95	35,100.00	3,096.95
3-63030	Rec Area Pool/Spa Maintenance	-	12,583.33	(12,583.33)	65,255.09	113,249.97	(47,994.88)
3-63040	Rec Area Electric	9,243.19	12,500.00	(3,256.81)	85,227.80	112,500.00	(27,272.20)
3-63050	Rec Area Water & Sewer	3,106.26	2,800.00	306.26	25,098.54	25,200.00	(101.46)
3-63060	Rec Area Maintenance	5,317.01	5,450.00	(132.99)	70,465.95	49,050.00	21,415.95
3-63070	Rec Area Landscape Contract	12,000.00	12,041.67	(41.67)	108,000.00	108,375.03	(375.03)
3-63080	Rec Area Landscape Extras	-	2,741.67	(2,741.67)	4,300.00	24,675.03	(20,375.03)
3-63090	Rec Area Staffing	8,629.15	18,333.33	(9,704.18)	122,617.02	164,999.97	(42,382.95)
3-63091	Rec Area Payroll Taxes & Fees	1,301.79	2,383.33	(1,081.54)	18,532.69	21,449.97	(2,917.28)
3-63092	Rec Area Pay Related Grp Ins	(1,098.33)	458.33	(1,556.66)	4,270.39	4,124.97	145.42

**The Place Master Association, Inc.**

**REVENUE/EXPENSE STATEMENT**

**For the Month Ending: September 30, 2022**

		MTD			YTD		
		2022			2022		
		ACTUALS	BUDGET	VARIANCE	ACTUALS	BUDGET	VARIANCE
3-63095	Rec Area Clubhouse Activities	3,462.89	791.67	2,671.22	18,252.31	7,125.03	11,127.28
3-63100	Rec Area Payroll Taxes & Fees	1,162.07	1,620.00	(457.93)	3,230.39	14,580.00	(11,349.61)
3-63110	Rec Area Pay Related Grp Ins	-	10,000.00	(10,000.00)	-	90,000.00	(90,000.00)
3-63120	Rec Area Clubhouse Activities	-	2,500.00	(2,500.00)	-	22,500.00	(22,500.00)
	<b>TOTAL REC EXPENSES</b>	45,662.44	89,520.00	(43,857.56)	574,053.04	805,680.00	(231,626.96)
	<b>HOME SITE MAINTENANCE:</b>						
4-65000	Homes Landscape Maintenance	133,608.39	143,524.82	(9,916.43)	1,165,290.19	1,291,723.38	(126,433.19)
4-65010	Homes Mulch/White Fly	-	20,650.13	(20,650.13)	111,500.00	185,851.17	(74,351.17)
4-65020	Homes Irrigation Maintenance	-	1,877.08	(1,877.08)	2,464.76	16,893.72	(14,428.96)
	<b>TOTAL HOME SITE MAINTENANCE</b>	133,608.39	166,052.03	(32,443.64)	1,279,254.95	1,494,468.27	(215,213.32)
	<b>CAFÉ MARKETPLACE EXPENSES:</b>						
5-63010	Cafe Telephone	75.00	-	75.00	450.00	-	450.00
5-60100	Cafe Bank Charges/Cr Card Fees	681.27	390.00	291.27	5,491.17	3,510.00	1,981.17
5-60140	Cafe Employee Discount	348.17	200.00	148.17	3,202.92	1,800.00	1,402.92
5-60200	Cafe Computer Support	-	25.00	(25.00)	-	225.00	(225.00)
5-60300	Cafe Equip Repair & Maintenance	-	125.00	(125.00)	1,025.95	1,125.00	(99.05)
5-60400	Cafe Ice Machine Lease	-	190.00	(190.00)	1,887.37	1,710.00	177.37
5-60500	Cafe Janitorial Supplies	42.10	125.00	(82.90)	488.35	1,125.00	(636.65)
5-60600	Cafe Laundry & Linen	365.40	495.00	(129.60)	4,541.33	4,455.00	86.33
5-60700	Cafe Licenses/Permits	-	-	-	-	-	-
5-60800	Cafe Office Supplies	-	50.00	(50.00)	34.28	450.00	(415.72)
5-60900	Cafe Paper Supplies	378.66	765.00	(386.34)	9,450.13	6,885.00	2,565.13
5-61000	Cafe Payroll	7,618.39	8,000.00	(381.61)	76,012.33	72,000.00	4,012.33
5-61100	Cafe Payroll Taxes & Fees	1,305.24	1,280.00	25.24	14,224.26	11,520.00	2,704.26
5-61200	Cafe Pay Related Grp Insurance	485.05	225.00	260.05	2,391.43	2,025.00	366.43
5-61300	Cafe Register Supplies	-	-	-	69.41	-	69.41
5-61400	Cafe Service Agreements	-	-	-	66.67	-	66.67
5-61500	Cafe Supplies	72.93	208.00	(135.07)	202.50	1,872.00	(1,669.50)
5-61600	Cafe China/Glass/Silver Supply	-	-	-	21.30	-	21.30



**The Place Master Association, Inc.**

**REVENUE/EXPENSE STATEMENT**

**For the Month Ending: September 30, 2022**

		MTD			YTD		
		2022			2022		
		ACTUALS	BUDGET	VARIANCE	ACTUALS	BUDGET	VARIANCE
5-61700	Cafe Uniforms	-	-	-	-	-	-
5-61900	Cafe Depreciation Expense	-	-	-	-	-	-
<b>TOTAL CAFÉ MARKETPLACE EXPENSES</b>		11,372.21	12,078.00	(705.79)	119,559.40	108,702.00	10,857.40
<b>TENNIS EXPENSES:</b>							
6-62010	Tennis Building Maintenance	-	350.00	(350.00)	1,169.00	3,150.00	(1,981.00)
6-62020	Tennis Computer Support	-	100.00	(100.00)	150.00	900.00	(750.00)
6-62030	Tennis Office Supplies	-	75.00	(75.00)	92.57	675.00	(582.43)
6-62040	Tennis Repairs/Maintenance	-	458.00	(458.00)	36.94	4,158.00	(4,121.06)
6-62050	Tennis Supplies Non-Office	-	450.00	(450.00)	1,794.12	3,712.00	(1,917.88)
6-62060	Tennis License/Education	-	-	-	636.57	600.00	36.57
6-62070	Tennis Events	-	200.00	(200.00)	500.00	1,800.00	(1,300.00)
6-62080	Tennis Uniforms	-	-	-	-	400.00	(400.00)
<b>TOTAL TENNIS EXPENSES</b>		0.00	1,633.00	(1,633.00)	4,379.20	15,395.00	(11,015.80)
<b>RESTAURANT EXPENSES:</b>							
8-60120	Restaurant Bank Chg/Cr Card Fee	5,132.79	2,750.00	2,382.79	43,530.40	32,825.00	10,705.40
8-60130	Restaurant Computer Support	880.00	1,463.00	(583.00)	7,957.50	13,167.00	(5,209.50)
8-60140	Restaurant Discount -Empty Meal	304.81	500.00	(195.19)	3,456.52	4,500.00	(1,043.48)
8-60150	Restaurant Entertainment	700.00	1,733.00	(1,033.00)	8,252.00	15,597.00	(7,345.00)
8-60160	Restaurant Equipment Rental	760.26	757.00	3.26	7,837.06	6,813.00	1,024.06
8-60170	Restaurant Equip Repair & Maint	397.00	1,750.00	(1,353.00)	6,282.12	15,750.00	(9,467.88)
8-60180	Restaurant Fire Protection	397.73	471.00	(73.27)	2,265.80	4,239.00	(1,973.20)
8-60190	Restaurant Ice Machine Lease	-	398.00	(398.00)	3,182.23	3,582.00	(399.77)
8-60200	Restaurant Janitorial/ Supplies	544.00	4,549.00	(4,005.00)	39,187.87	40,941.00	(1,753.13)
8-60210	Restaurant LP Gas	935.33	1,000.00	(64.67)	14,714.35	9,000.00	5,714.35
8-60220	Restaurant Laundry & Linen	(179.07)	1,062.00	(1,241.07)	10,001.97	9,558.00	443.97
8-60230	Restaurant Licenses/Permits	-	250.00	(250.00)	1,933.90	2,250.00	(316.10)
8-60240	Restaurant Office Supplies	27.00	100.00	(73.00)	620.16	900.00	(279.84)
8-60250	Restaurant Paper Supplies	3,847.33	6,000.00	(2,152.67)	51,193.04	54,000.00	(2,806.96)
8-60260	Restaurant Payroll	49,789.93	52,000.00	(2,210.07)	458,840.85	468,000.00	(9,159.15)

**The Place Master Association, Inc.**  
**REVENUE/EXPENSE STATEMENT**  
**For the Month Ending: September 30, 2022**

		MTD			YTD		
		2022			2022		
		ACTUALS	BUDGET	VARIANCE	ACTUALS	BUDGET	VARIANCE
8-60270	Restaurant Payroll Taxes & Fees	11,581.15	10,050.00	1,531.15	115,900.04	98,600.00	17,300.04
8-60280	Restaurant Pay Related Grp Ins	3,328.87	2,659.00	669.87	26,620.78	23,931.00	2,689.78
8-60290	Pest Control	-	194.00	(194.00)	1,097.57	1,746.00	(648.43)
8-60300	Restaurant Printing/CopierLease	-	167.00	(167.00)	-	1,503.00	(1,503.00)
8-60310	Restaurant Register Supplies	176.96	95.00	81.96	2,328.47	855.00	1,473.47
8-60320	Restaurant Service Agreements	615.43	755.00	(139.57)	7,485.32	6,795.00	690.32
8-60330	Restaurant Supplies	477.67	1,400.00	(922.33)	9,809.43	12,600.00	(2,790.57)
8-60340	Rest China/Glass/Silver Supply	1,662.88	400.00	1,262.88	1,662.88	3,600.00	(1,937.12)
8-60350	Rest Telephone-Cell Phone Reimb	150.00	225.00	(75.00)	1,650.00	2,025.00	(375.00)
8-60360	Restaurant Trash Removal	771.15	468.00	303.15	6,616.10	4,212.00	2,404.10
8-60370	Restaurant Uniforms	-	300.00	(300.00)	718.08	2,700.00	(1,981.92)
8-60380	Restaurant Utilities (Elec)	3,414.62	3,000.00	414.62	28,847.30	27,000.00	1,847.30
8-60390	Restaurant Utilities (W/S)	423.76	350.00	73.76	3,672.01	3,150.00	522.01
	<b>TOTAL RESTAURANT EXPENSES</b>	86,139.60	94,846.00	(8,706.40)	865,663.75	869,839.00	(4,175.25)
9-99000	Storm Related Cleanup/Repairs/Waste	14,604.24	-	14,604.24	14,604.24	-	14,604.24
	<b>TOTAL EXPENSES:</b>	456,633.16	554,128.49	(97,495.33)	4,402,953.67	5,004,079.41	(601,125.74)
	<b>CURRENT YEAR NET INCOME (LOSS):</b>	54,700.30	(31,472.49)	86,172.79	137,102.36	(107,234.41)	244,336.77

**The Place Master Association, Inc.**

**SUMMARIZED REVENUES/EXPENSES**

**For the Month Ending: September 30, 2022**

	MTD			YTD		
	2022 ACTUALS	BUDGET	VARIANCE	2022 ACTUALS	BUDGET	VARIANCE
<b>COMMUNITY REVENUE:</b>						
TOTAL COMMUNITY REVENUE	435,796.21	445,571.00	(9,774.79)	3,586,590.47	4,010,139.00	(423,548.53)
TOTAL ADMIN EXPENSES	72,038.98	62,800.66	9,238.32	585,075.14	565,205.94	19,869.20
TOTAL OPERATING EXPENSES	93,207.30	127,198.80	(33,991.50)	960,363.95	1,144,789.20	(184,425.25)
TOTAL REC EXPENSES	45,662.44	89,520.00	(43,857.56)	574,053.04	805,680.00	(231,626.96)
TOTAL HOME SITE MAINTENANCE	133,608.39	166,052.03	(32,443.64)	1,279,254.95	1,494,468.27	(215,213.32)
<b>TOTAL COMMUNITY INCOME(LOSS)</b>	<b>91,279.10</b>	<b>(0.49)</b>	<b>91,279.59</b>	<b>187,843.39</b>	<b>(4.41)</b>	<b>187,847.80</b>
<b>RESTAURANT REVENUE:</b>						
TOTAL RESTAURANT REVENUE	111,489.73	110,000.00	1,489.73	1,344,691.88	1,313,000.00	31,691.88
TOTAL RESTAURANT COGS	42,901.72	42,110.00	791.72	498,300.86	503,760.00	(5,459.14)
TOTAL RESTAURANT EXPENSES	86,139.60	94,846.00	(8,706.40)	865,663.75	869,839.00	(4,175.25)
<b>TOTAL RESTAURANT INCOME(LOSS)</b>	<b>(17,551.59)</b>	<b>(26,956.00)</b>	<b>9,404.41</b>	<b>(19,272.73)</b>	<b>(60,599.00)</b>	<b>41,326.27</b>
<b>CAFÉ MARKETPLACE REVENUE:</b>						
TOTAL CAFÉ MARKETPLACE REVENUE	11,119.63	16,240.00	(5,120.37)	160,048.28	136,080.00	23,968.28
TOTAL CAFÉ MARKETPLACE COGS	4,170.39	7,140.00	(2,969.61)	61,241.54	59,829.00	1,412.54
TOTAL CAFÉ MARKETPLACE EXPENSES	11,372.21	12,078.00	(705.79)	119,559.40	108,702.00	10,857.40
<b>TOTAL CAFÉ MARKETPLACE INCOME(LOSS)</b>	<b>(4,422.97)</b>	<b>(2,978.00)</b>	<b>(1,444.97)</b>	<b>(20,752.66)</b>	<b>(32,451.00)</b>	<b>11,698.34</b>
<b>TENNIS REVENUE:</b>						
TOTAL TENNIS REVENUE	-	250.00	(250.00)	8,267.80	3,450.00	4,817.80
TOTAL TENNIS COGS	-	155.00	(155.00)	-	2,235.00	(2,235.00)
TOTAL TENNIS EXPENSES	0.00	1,633.00	(1,633.00)	4,379.20	15,395.00	(11,015.80)
<b>TOTAL TENNIS INCOME(LOSS)</b>	<b>0.00</b>	<b>(1,538.00)</b>	<b>1,538.00</b>	<b>3,888.60</b>	<b>(14,180.00)</b>	<b>18,068.60</b>
<b>STORM CLEANUP/REPAIR/WASTE EXPENSE</b>	<b>14,604.24</b>	<b>-</b>	<b>14,604.24</b>	<b>14,604.24</b>	<b>-</b>	<b>14,604.24</b>
<b>CURRENT YEAR NET INCOME (LOSS):</b>	<b>54,700.30</b>	<b>(31,472.49)</b>	<b>86,172.79</b>	<b>137,102.36</b>	<b>(107,234.41)</b>	<b>244,336.77</b>