HIDE-A-WAY HILLS CLUB

Operating Income and Expense Analysis

November 2019

	As Reported November 19	Less Non-Operating Income and Expenses	Operating Income and Expense	November 19 Budget	Difference
Income					
321 Dam Late fees\fines	-		-	-	
315 Assessments	145,755.54		145,755.54	123,310.00	22,445.54
316 New Member Fee (RF)	4,444.72	2,222.36	4,444.72	4,440.00	4.72
317 Chip & Seal Assessment (RF)	1,654.53		1,654.53	960.00	694.53
319 Dam Assmnt Income (RF)	18,837.71	(18,837.71)	-	-	-
320 Building Permits	(700.00)		(700.00)	2,150.00	(2,850.00)
325 Golf Clubhouse Income	15,649.75		15,649.75	20,030.00	(4,380.25)
327 Clubhouse Gratuity Income	2,260.04	(2,260.04)	-	-	-
328 Gift Card Sales Clubhouse	290.00	(290.00)	-	-	-
330 Interest Earned	1,060.44		1,060.44	2,050.00	(989.56)
340 Gas Lease	213.32		213.32	210.00	3.32
350 Sale of Land	-		-	-	-
360 Transfer Fees (RF)	50.00		50.00	100.00	(50.00)
365 South Central Power Cap Credits	-		-	-	-
366 Gift Card Sales Restaurant	270.00	(270.00)	-	-	-
367 Restaurant Income	22,434.21		22,434.21	27,280.00	(4,845.79)
369 Board Comm Inc (RF)	14,994.00	(14,994.00)	-	-	-
370 Miscellaneous	343.93		343.93	(430.00)	773.93
371 Restaurant Gratuity Income	3,351.12	(3,351.12)	-	-	-
372 Amphi, Chapel, SH Rentals	-		-	-	-
373 Fine (Member) Income	100.00		100.00	1,050.00	(950.00)
374 Sales Tax Discounts	15.36		15.36	-	15.36
375 Echo/Web Income	694.00		694.00	-	694.00
380 Legal Int/Coll Reimbursed	1,487.00		1,487.00	-	1,487.00
382 Sale of Fixed Assets	-		-	-	-
391 BWC Refunds	-		-	-	-
395 Miscellaneous Settlement	-		-	-	-
Total Income	233,205.67	(37,780.51)	193,202.80	181,150.00	12,052.80
Gross Profit	233,205.67	(37,780.51)	193,202.80	181,150.00	12,052.80
Expense					
505.5 Interest Expense	2,597.04	(2,597.04)	-	-	-
400 Legal Coll/Repo	1,057.00		1,057.00	1,650.00	(593.00)
401 Casual Labor	-		-	-	-
402 IT/Computer Fees	418.50		418.50	-	418.50
403 Payroll Processing Fees	780.47		780.47	-	780.47
404 Internet / TV Fees	1,845.23		1,845.23	-	1,845.23
405 Credit Card Fees	1,146.14		1,146.14	-	1,146.14
407 Drug Tests / Background Cks	70.38		70.38	-	70.38
408 Health Ins. Admin. Fees	264.99		264.99	-	264.99
432 Supplemental Insurances	-	-	-	-	-
447 Subcontractors	-		-	-	-
448 Bank Charges	120.79		120.79	-	120.79
450 Public Relations	416.65		416.65	-	416.65
452 Copier	633.00		633.00	700.00	(67.00)

	As Reported November 19	Less Non-Operating Income and Expenses	Operating Income and Expense	November 19 Budget	Difference
453 Echo/Web	1,035.12		1,035.12	530.00	505.12
456 Professional Fees	3,896.24		3,896.24	6,270.00	(2,373.76)
458 Supplies Expense	3,623.21		3,623.21	5,200.00	(263.12)
458.1 Lodge Supplies	665.18		665.18	-	-
458.2 Clubhouse Supplies	648.49		648.49	-	-
460 Postage	-		-	-	-
462 Trash	4,607.12		4,607.12	2,210.00	2,397.12
464 Utilities	5,342.23		5,342.23	4,410.00	932.23
466 Travel & Mileage Expense	839.84		839.84	140.00	699.84
467 Advertising	-		-	-	-
468 Miscellaneous	-		-	1,960.00	(1,960.00)
469 CPA & Audit Fees	-		-	-	-
492 Insurance	18,696.61		18,696.61	1,120.00	17,576.61
494 Real Estate Taxes	-		-	-	-
504 Equipment Repair	9,679.98		9,679.98	2,950.00	6,729.98
506 Equipment Supplies	-		-	2,120.00	(2,120.00)
508 Fuel	3,403.47		3,403.47	3,160.00	243.47
509 Interest Expense	-		-	-	-
516 New Equipment	-		-	-	-
520 Equipment Rentals	-		-	-	-
524 Chip & Seal Materials	-		-	53,610.00	(53,610.00)
526 Stone	227.60		227.60	60.00	167.60
538 Licenses	1,963.50		1,963.50	1,650.00	313.50
540 Dues & Subscriptions	15.00		15.00	20.00	(5.00)
550 Food & Beverage Expenses	19,623.42		19,623.42	20,320.00	(696.58)
557 Linen Expense	835.35		835.35	-	835.35
560 Rest Gratuity Pd Out	2,991.74	(2,991.74)	-	-	-
561 Clubhs Grat Pd Out	2,260.04	(2,260.04)	-	-	-
563 Amenities	20,856.10	(20,856.10)	-	-	-
565 Board Committee Expenses	3,626.76	(3,626.76)	-	-	-
567 Great Room Supplies/Expense	(500.00)		(500.00)	-	-
578 Uniforms	505.70		505.70	-	-
581 Entertainment Expenses	-		-	1,000.00	(1,000.00)
975 Payroll Expenses	78,065.38		78,065.38	66,920.00	11,145.38
985 Total Payroll Taxes	23,017.67		23,017.67	20,340.00	2,677.67
800 Capital Fund Interest Expense				-	-
820 Federal Tax	3,391.00		3,391.00	-	3,391.00
830 Less Depreciation	20,031.53	(20,031.53)	-	-	-
Total Expense	238,698.47	(52,363.21)	186,335.26	196,340.00	(10,004.74)
Net Income (Operating Income and Expense)	(5,492.80)	14,582.70	6,867.54	(15,190.00)	22,057.54
Capital Fund Reclass (5% of Assessment Income)			(7,287.78)	(6,165.50)	(1,122.28)
Depreciation Fund Reclass (cash movement)			(10,670.00)	(10,670.00)	-
Net Adjusted Operating Cash Flow			**(11,090.24)**	**(32,025.50)**	**20,935.26**

HIDE-A-WAY HILLS CLUB

Operating Income and Expense Analysis

November YTD 2019

	As Reported YTD November 19	Less Non-Operating Income and Expenses	Operating Income and Expense	YTD November 19 Budget	Difference
Income					
321 Dam Late fees\fines	-		-	-	-
315 Assessments	1,645,895.88		1,645,895.88	1,420,610.00	225,285.88
316 New Member Fee (RF)	204,272.80	102,136.40	204,272.80	82,220.00	122,052.80
317 Chip & Seal Assessment (RF)	156,959.47		156,959.47	157,390.00	(430.53)
319 Dam Assmnt Income (RF)	262,924.26	(262,924.26)	-	-	
320 Building Permits	4,200.00		4,200.00	14,200.00	(10,000.00)
325 Golf Clubhouse Income	207,353.22		207,353.22	217,590.00	(10,236.78)
327 Clubhouse Gratuity Income	28,172.23	(28,172.23)	-	-	-
328 Gift Card Sales Clubhouse	1,340.00	(1,340.00)	-	-	-
330 Interest Earned	15,834.41		15,834.41	30,140.00	(14,305.59)
340 Gas Lease	6,815.20		6,815.20	6,810.00	5.20
350 Sale of Land	8,000.00		8,000.00	18,200.00	(10,200.00)
360 Transfer Fees (RF)	2,800.00		2,800.00	3,700.00	(900.00)
365 South Central Power Cap Credits	-		-	4,720.00	(4,720.00)
366 Gift Card Sales Restaurant	1,723.00	(1,723.00)	-	-	-
367 Restaurant Income	254,954.08		254,954.08	394,281.00	(139,326.92)
369 Board Comm Inc (RF)	104,616.62	(104,616.62)	-	-	
370 Miscellaneous	1,298.17		1,298.17	3,550.00	(2,251.83)
371 Restaurant Gratuity Income	36,110.49	(36,110.49)	-	-	
372 Amphi, Chapel, SH Rentals	180.00		180.00	-	
373 Fine (Member) Income	2,300.00		2,300.00	-	
374 Sales Tax Discounts	201.26		201.26	-	
375 Echo/Web Income	9,118.00		9,118.00	9,140.00	(22.00)
380 Legal Int/Coll Reimbursed	8,522.20		8,522.20	18,600.00	(10,077.80)
382 Sale of Fixed Assets	-		-	800.00	(800.00)
391 BWC Refunds	12,343.66		12,343.66	7,910.00	4,433.66
395 Miscellaneous Settlement	-		-	-	-
Total Income	2,975,934.95	(332,750.20)	2,541,048.35	2,389,861.00	151,187.35
Gross Profit	2,975,934.95	(332,750.20)	2,541,048.35	2,389,861.00	151,187.35
Expense					
505.5 Interest Expense	33,408.76	(33,408.76)	-	-	-
400 Legal Coll/Repo	12,108.00		12,108.00	25,570.00	(13,462.00)
401 Casual Labor	-		-	-	-
402 IT / Computer Fees	5,061.23		5,061.23	-	5,061.23
403 Payroll Processing Fees	9,996.50		9,996.50	-	9,996.50
404 Internet / TV Fees	19,961.30		19,961.30	-	19,961.30
405 Credit Card Fees	15,199.57		15,199.57	-	15,199.57
407 Drug Tests / Background Cks	3,301.14		3,301.14	-	3,301.14
408 Health Ins. Admin. Fees	1,011.99		1,011.99	-	1,011.99
432 Supplemental Insurances	621.16	(621.16)	-	-	-
447 Sub-Contractors	169,114.76		169,114.76	92,560.00	76,554.76
448 Bank Charges	2,083.59		2,083.59	1,040.00	1,043.59
450 Public Relations	416.65		416.65	200.00	216.65
452 Copier	7,059.76		7,059.76	6,720.00	339.76

	As Reported YTD November 19	Less Non-Operating Income and Expenses	Operating Income and Expense	YTD November 19 Budget	Difference
453 Echo/Web	10,230.39		10,230.39	10,790.00	(559.61)
456 Professional Fees	30,704.37		30,704.37	98,050.00	(67,345.63)
458 Supplies Expense	74,894.68		74,894.68	112,920.00	2,694.27
458.1 Lodge Supplies	28,854.42		28,854.42	-	
458.2 Clubhouse Supplies	11,865.17		11,865.17	-	
460 Postage	6,763.77		6,763.77	7,660.00	(896.23)
462 Trash	28,046.45		28,046.45	24,220.00	3,826.45
464 Utilities	64,022.17		64,022.17	68,250.00	(4,227.83)
466 Travel & Mileage Expense	2,595.85		2,595.85	2,070.00	525.85
467 Advertising	2,083.38		2,083.38	-	
468 Miscellaneous	89.00		89.00	16,370.00	(16,281.00)
469 CPA & Audit Fees	11,595.00		11,595.00	10,000.00	1,595.00
492 Insurance	88,506.97		88,506.97	79,580.00	8,926.97
494 Real Estate Taxes	36,432.14		36,432.14	33,670.00	2,762.14
504 Equipment Repair	49,995.15		49,995.15	37,870.00	12,125.15
506 Equipment Supplies	13,056.57		13,056.57	9,100.00	3,956.57
508 Fuel	32,146.29		32,146.29	35,460.00	(3,313.71)
509 Interest Expense	-		-	-	-
516 New Equipment	5,973.28		5,973.28	250.00	5,723.28
520 Equipment Rentals	3,060.00		3,060.00	3,760.00	(700.00)
524 Chip & Seal Materials	53,223.35		53,223.35	100,900.00	(47,676.65)
526 Stone	4,787.39		4,787.39	3,510.00	1,277.39
538 Licenses	8,061.22		8,061.22	2,840.00	5,221.22
540 Dues & Subscriptions	1,075.00		1,075.00	710.00	365.00
550 Food & Beverage Expenses	251,093.71		251,093.71	284,290.00	(33,196.29)
557 Linen Expense	5,690.90		5,690.90	-	5,690.90
560 Rest Gratuity Pd Out	35,800.11	(35,800.11)	-	-	-
561 Clubhs Grat Pd Out	28,172.23	(28,172.23)	-	-	-
563 Amenities	156,156.40	(156,156.40)	-	-	-
565 Board Committee Expenses	96,569.38	(96,569.38)	-	-	-
567 Great Room Supplies Expense	(1,260.00)		(1,260.00)	-	-
578 Uniforms	2,559.58		2,559.58	-	-
581 Entertainment Expenses	4,125.00		4,125.00	6,040.00	(1,915.00)
975 Payroll Expenses	906,275.88		906,275.88	915,700.00	(9,424.12)
985 Total Payroll Taxes	255,746.92		255,746.92	229,720.00	26,026.92
800 Capital Fund Interest Expense	-		-	-	-
820 Federal Tax	3,391.00		3,391.00	980.00	2,411.00
830 Less Depreciation	227,721.05	(227,721.05)	-	-	-
Total Expense	2,819,448.58	(578,449.09)	2,240,999.49	2,220,800.00	20,199.49
Net Income (Operating Income and Expense)	156,486.37	245,698.89	300,048.86	169,061.00	130,987.86
Capital Fund Reclass (5% of Assessment Income)			(82,294.79)	(71,030.50)	(11,264.29)
Depreciation Fund Reclass (cash movement)			(117,370.00)	(117,370.00)	
Net Adjusted Operating Cash Flow			**100,384.07**	**(19,339.50)**	**119,723.57**