HIDE-A-WAY HILLS CLUB

Operating Income and Expense Analysis

April 2020

	As Reported April 2020	Less Non-Operating Income and Expenses	Operating Income and Expense	April 2020 Budget	Difference
Income					
315 Assessments	124,561.04		124,561.04	145,450.00	(20,888.96)
316 New Member Fee (RF)	9,010.40	(4,505.20)	4,505.20	6,760.00	(2,254.80)
317 Chip & Seal Assessment (RF)	31,916.07		31,916.07	29,050.00	2,866.07
319 Dam Assmnt Income (RF)	15,823.54	(15,823.54)	-	-	-
320 Building Permits	950.00		950.00	1,050.00	(100.00)
321 Dam Late fees\fines	-		-	-	-
325 Golf Clubhouse Income	3,378.19		3,378.19	20,480.00	(17,101.81)
327 Clubhouse Gratuity Income	382.62	(382.62)	-	-	-
328 Gift Card Sales Clubhouse	110.00		110.00	140.00	(30.00)
330 Interest Earned	837.98		837.98	1,730.00	(892.02)
340 Gas Lease	-		-	-	-
350 Sale of Land	500.00		500.00	-	500.00
360 Transfer Fees (RF)	100.00	(100.00)	-	150.00	(150.00)
365 South Central Power Cap Credits	-		-	-	-
366 Gift Card Sales Restaurant	-		-	-	-
367 Restaurant Income	(59.98)		(59.98)	1,110.82	(1,170.80)
369 Board Comm Inc (RF)	480.00	(480.00)	-	-	-
370 Miscellaneous	(38.50)		(38.50)	160.00	(198.50)
371 Restaurant Gratuity Income	-	-	-	-	-
372 Amphi, Chapel, SH Rentals	-		-	100.00	(100.00)
373 Fine (Member) Income	75.00		75.00	-	75.00
374 Sales Tax Discounts	3.98		3.98	20.00	(16.02)
375 Echo/Web Income	822.00		822.00	1,280.00	(458.00)
380 Legal Int/Coll Reimbursed	432.95		432.95	60.00	372.95
382 Sale of Fixed Assets	-		-	-	-
385 Lottery Income	-		-		
391 BWC Refunds	16,072.45		16,072.45	-	16,072.45
395 Miscellaneous Settlement	-		-	-	-
398 SOS Fund	2,330.00	(2,330.00)	-	-	-
Total Income	207,687.74	(23,621.36)	184,066.38	207,540.82	(23,474.44)
Gross Profit	207,687.74	(23,621.36)	184,066.38	207,540.82	(23,474.44)
Expense					
400 Legal Coll/Repo	577.00		577.00	1,060.00	(483.00)
401 Casual Labor	-		-	-	-
402 IT/Computer Fees	456.00		456.00	398.36	57.64
403 Payroll Processing Fees	539.66		539.66	830.00	(290.34)
404 Internet / TV Fees	1,877.61		1,877.61	1,274.55	603.06
405 Credit Card Fees	374.30		374.30	520.91	(146.61)
407 Drug Tests / Background Cks	-		-	48.18	(48.18)
408 Health Ins. Admin. Fees	102.00		102.00	40.00	62.00
432 Supplemental Insurances	50.74	(50.74)	-	-	-
447 Subcontractors	-		-	-	-
448 Bank Charges	44.74		44.74	150.00	(105.26)
450 Public Relations	-		-	-	-
452 Copier	633.00		633.00	532.73	100.27

	As Reported April 2020	Less Non-Operating Income and Expenses	Operating Income and Expense	April 2020 Budget	Difference
453 Echo/Web	150.00		150.00	540.00	(390.00)
456 Professional Fees	4,002.98		4,002.98	1,620.00	2,382.98
458 Supplies Expense	(463.00)		(463.00)	14,033.64	(14,160.31)
458.1 Lodge Supplies	-		-	-	-
458.2 Clubhouse Supplies	336.33		336.33	-	-
460 Postage	-		-	-	-
462 Trash	2,212.66		2,212.66	1,373.27	839.39
464 Utilities	4,181.97		4,181.97	6,540.00	(2,358.03)
466 Travel & Mileage Expense	122.48		122.48	52.73	69.75
467 Advertising	-		-	-	-
468 Miscellaneous	-		-	-	-
469 CPA & Audit Fees	-		-	-	-
492 Insurance	7,230.13		7,230.13	7,010.00	220.13
494 Real Estate Taxes	-		-	-	-
504 Equipment Repair	1,879.67		1,879.67	4,217.27	(2,337.60)
505.5 Interest Expense	2,097.04	(2,097.04)	-	-	-
506 Equipment Supplies	806.26		806.26	501.82	304.44
508 Fuel	1,863.61		1,863.61	2,260.00	(396.39)
509 Interest Expense	-		-	-	-
516 New Equipment	2,520.00		2,520.00	-	2,520.00
520 Equipment Rentals	-		-	-	-
524 Chip & Seal Materials	-		-	-	-
526 Stone	-		-	-	-
538 Licenses	644.00		644.00	725.00	(81.00)
540 Dues & Subscriptions	-		-	20.00	(20.00)
550 Food & Beverage Expenses	2,356.22		2,356.22	3,700.73	(1,344.51)
557 Linen Expense	-		-	-	-
559 Janitor Supplies	905.82		905.82		
560 Rest Gratuity Pd Out	-	-	-	-	-
561 Clubhs Grat Pd Out	377.50	(377.50)	-	-	-
563 Amenities	27,614.00	(27,614.00)	-	-	-
565 Board Committee Expenses	3,491.36	(3,491.36)	-	-	-
567 Great Room Supplies/Expense	-		-	240.00	(240.00)
578 Uniforms	-		-	-	-
581 Entertainment Expenses	-		-	1,034.09	(1,034.09)
585 Lottery Expenses	-		-	-	-
975 Payroll Expenses	57,069.95	(3,504.00)	53,565.95	51,409.27	2,156.68
985 Total Payroll Taxes	16,086.86	(363.84)	15,723.02	19,643.91	(3,920.89)
800 Capital Fund Interest Expense	-			-	-
820 Federal Tax	-		-	-	-
830 Less Depreciation	20,456.34	(20,456.34)	-	-	-
Total Expense	160,597.23	(57,954.82)	102,642.41	119,776.45	(17,134.04)
Net Income (Operating Income and Expense)	47,090.51	34,333.46	81,423.97	87,764.36	(6,340.39)
Capital Fund Reclass (5% of Assessment Income)			(6,228.05)	(7,273.00)	1,044.95
Depreciation Fund Reclass (cash movement)			(10,670.00)	(10,670.00)	-
Net Adjusted Operating Cash Flow			**64,525.92**	**69,821.36**	**(5,295.45)**

HIDE-A-WAY HILLS CLUB
Operating Income and Expense Analysis
April 2020 YTD

	As Reported April 2020 YTD	Less Non-Operating Income and Expenses	Operating Income and Expense	April 2020 Budget YTD	Difference
Income					
315 Assessments	553,205.08		553,205.08	563,410.00	(10,204.92)
316 New Member Fee (RF)	76,467.44	(38,233.72)	38,233.72	24,780.00	(525,176.28)
317 Chip & Seal Assessment (RF)	86,746.24		86,746.24	87,800.00	(1,053.76)
319 Dam Assmnt Income (RF)	70,934.13	(70,934.13)	-	-	-
320 Building Permits	800.00		800.00	1,900.00	(1,100.00)
321 Dam Late fees\fines	-		-	-	-
325 Golf Clubhouse Income	39,816.06		39,816.06	62,670.00	(22,853.94)
327 Clubhouse Gratuity Income	5,799.46	(5,799.46)	-	-	-
328 Gift Card Sales Clubhouse	1,265.00		1,265.00	370.00	895.00
330 Interest Earned	3,422.27		3,422.27	7,270.00	(3,847.73)
340 Gas Lease	-		-	-	-
350 Sale of Land	9,000.00		9,000.00	-	9,000.00
360 Transfer Fees (RF)	950.00	(950.00)	-	800.00	(800.00)
365 South Central Power Cap Credits	-		-	-	-
366 Gift Card Sales Restaurant	540.00		540.00	-	540.00
367 Restaurant Income	26,161.25		26,161.25	7,412.45	18,748.80
369 Board Comm Inc (RF)	3,147.00	(3,147.00)	-	-	
370 Miscellaneous	205.98		205.98	180.00	25.98
371 Restaurant Gratuity Income	5,108.66	(5,108.66)	-	-	-
372 Amphi, Chapel, SH Rentals	-		-	100.00	
373 Fine (Member) Income	125.00		125.00	810.00	
374 Sales Tax Discounts	46.21		46.21	50.00	
375 Echo/Web Income	3,510.00		3,510.00	4,140.00	(630.00)
380 Legal Int/Coll Reimbursed	1,256.00		1,256.00	3,190.00	(1,934.00)
382 Sale of Fixed Assets	-		-	-	-
385 Lottery Income	2,143.39		2,143.39	-	-
391 BWC Refunds	16,072.45		16,072.45	740.00	15,332.45
395 Miscellaneous Settlement	-		-	-	-
398 SOS Fund	31,120.78	(31,120.78)	-	-	-
Total Income	937,842.40	(155,293.75)	782,548.65	765,622.45	16,926.20
Gross Profit	937,842.40	(155,293.75)	782,548.65	765,622.45	16,926.20
Expense					
400 Legal Coll/Repo	4,802.00		4,802.00	3,860.00	942.00
401 Casual Labor	-		-	-	-
402 IT / Computer Fees	2,202.73		2,202.73	2,175.09	27.64
403 Payroll Processing Fees	3,247.75		3,247.75	3,170.00	77.75
404 Internet / TV Fees	7,467.96		7,467.96	5,523.64	1,944.32
405 Credit Card Fees	3,627.25		3,627.25	1,762.73	1,864.52
407 Drug Tests / Background Cks	512.66		512.66	(75.45)	588.11
408 Health Ins. Admin. Fees	210.00		210.00	260.00	(50.00)
432 Supplemental Insurances	50.74	(50.74)	-	-	-
447 Sub-Contractors	-		-	-	-
448 Bank Charges	468.40		468.40	780.00	(311.60)
450 Public Relations	68.60		68.60	-	68.60
452 Copier	2,532.00		2,532.00	2,248.18	283.82

	As Reported April 2020 YTD	Less Non-Operating Income and Expenses	Operating Income and Expense	April 2020 Budget YTD	Difference
453 Echo/Web	1,433.13		1,433.13	1,890.00	(456.87)
456 Professional Fees	8,953.88		8,953.88	6,160.00	2,793.88
458 Supplies Expense	13,806.40		13,806.40	38,770.91	(18,814.44)
458.1 Lodge Supplies	2,542.52		2,542.52	-	
458.2 Clubhouse Supplies	3,607.55		3,607.55	-	
460 Postage	1,613.93		1,613.93	2,710.00	(1,096.07)
462 Trash	8,502.21		8,502.21	4,259.82	4,242.39
464 Utilities	24,345.32		24,345.32	28,240.00	(3,894.68)
466 Travel & Mileage Expense	622.84		622.84	328.18	294.66
467 Advertising	-		-	980.00	
468 Miscellaneous	100.00		100.00	-	100.00
469 CPA & Audit Fees	-		-	-	-
492 Insurance	31,353.02		31,353.02	48,960.00	(17,606.98)
494 Real Estate Taxes	22,190.78		22,190.78	-	22,190.78
504 Equipment Repair	13,408.56		13,408.56	16,131.82	(2,723.26)
505.5 Interest Expense	8,856.63	(8,856.63)	-	-	-
506 Equipment Supplies	806.26		806.26	2,663.45	(1,857.19)
508 Fuel	7,800.04		7,800.04	9,280.00	(1,479.96)
509 Interest Expense	-		-	-	-
516 New Equipment	-		-	810.00	(810.00)
520 Equipment Rentals	-		-	-	-
524 Chip & Seal Materials	-		-	-	-
526 Stone	-		-	(90.00)	90.00
538 Licenses	2,136.00		2,136.00	1,925.00	211.00
540 Dues & Subscriptions	902.00		902.00	940.00	(38.00)
550 Food & Beverage Expenses	46,755.34		46,755.34	24,562.18	22,193.16
557 Linen Expense	1,712.80		1,712.80	-	1,712.80
559 Janitor Supplies	2,004.24		2,004.24		
560 Rest Gratuity Pd Out	5,391.03	(5,391.03)	-	-	-
561 Clubhs Grat Pd Out	5,815.82	(5,815.82)	-	-	-
563 Amenities	40,323.01	(40,323.01)	-	-	-
565 Board Committee Expenses	25,212.75	(25,212.75)	-	-	-
567 Great Room Supplies Expense	(50.00)		(50.00)	240.00	-
578 Uniforms	1,011.40		1,011.40	-	-
581 Entertainment Expenses	800.00		800.00	1,798.27	(998.27)
585 Lottery Expenses	2,434.50		2,434.50	-	
975 Payroll Expenses	265,412.66	(10,656.00)	254,756.66	222,007.82	32,748.84
985 Total Payroll Taxes	67,841.32	(1,111.23)	66,730.09	76,341.73	(9,611.64)
800 Capital Fund Interest Expense	-		-	-	-
820 Federal Tax	76.40		76.40	-	76.40
830 Less Depreciation	82,606.27	(82,606.27)	-	-	-
Total Expense	725,518.70	(180,023.48)	545,495.22	508,613.36	36,881.86
Net Income (Operating Income and Expense)	212,323.70	24,729.73	237,053.43	257,009.09	(19,955.66)
Capital Fund Reclass (5% of Assessment Income)			(27,660.25)	(28,171.00)	510.75
Depreciation Fund Reclass (cash movement)			(10,670.00)	(42,680.00)	32,010.00
Net Adjusted Operating Cash Flow			**198,723.18**	**186,158.09**	**12,565.09**