HIDE-A-WAY HILLS CLUB

Operating Income and Expense Analysis

September 2020

	As Reported September 2020	Less Non-Operating Income and Expenses	Operating Income and Expense	September 2020 Budget	Difference
Income					
315 Assessments	138,877.23		138,877.23	139,680.00	(802.77)
316 New Member Fee (RF)	49,557.20	(4,955.72)	44,601.48	6,760.00	37,841.48
317 Chip & Seal Assessment (RF)	920.00		920.00	1,790.00	(870.00)
319 Dam Assmnt Income (RF)	12,678.38	(12,678.38)	-	-	-
320 Building Permits	1,450.00		1,450.00	1,050.00	400.00
321 Dam Late fees\fines	-		-	-	-
325 Golf Clubhouse Income	15,812.49		15,812.49	21,660.00	(5,847.51)
327 Clubhouse Gratuity Income	2,203.87	(2,203.87)	-	-	-
328 Gift Card Sales Clubhouse	-		-	210.00	(210.00)
330 Interest Earned	589.39		589.39	1,320.00	(730.61)
340 Gas Lease	-		-	-	-
350 Sale of Land	7,000.00		7,000.00	-	7,000.00
360 Transfer Fees (RF)	650.00	(650.00)	-	-	-
365 South Central Power Cap Credits	-		-	-	-
366 Gift Card Sales Restaurant	-		-	-	-
367 Restaurant Income	106.02		106.02	1,110.82	(1,004.80)
369 Board Comm Inc (RF)	36,904.50	(36,904.50)	-	-	-
370 Miscellaneous	461.50		461.50	-	461.50
371 Restaurant Gratuity Income	-	-	-	-	-
372 Amphi, Chapel, SH Rentals	(30.00)		(30.00)	30.00	(60.00)
373 Fine (Member) Income	(350.00)		(350.00)	1,050.00	(1,400.00)
374 Sales Tax Discounts	6.78		6.78	20.00	(13.22)
375 Echo/Web Income	678.00		678.00	440.00	238.00
380 Legal Int/Coll Reimbursed	429.00		429.00	1,020.00	(591.00)
382 Sale of Fixed Assets	-		-	-	-
385 Lottery Income	-		-	-	
391 BWC Refunds	-		-	-	-
395 Miscellaneous Settlement	-		-	-	-
398 SOS Fund	90.00	(90.00)	-	-	-
Total Income	268,034.36	(57,482.47)	210,551.89	176,140.82	34,411.07
Gross Profit	268,034.36	(57,482.47)	210,551.89	176,140.82	34,411.07
Expense					
400 Legal Coll/Repo	792.00		792.00	890.00	(98.00)
401 Casual Labor	-		-	-	-
402 IT/Computer Fees	760.75		760.75	408.36	352.39
403 Payroll Processing Fees	597.71		597.71	930.00	(332.29)
404 Internet / TV Fees	1,778.57		1,778.57	1,284.55	494.02
405 Credit Card Fees	666.43		666.43	195.91	470.52
407 Drug Tests / Background Cks	140.76		140.76	48.18	92.58
408 Health Ins. Admin. Fees	66.00		66.00	50.00	16.00
432 Supplemental Insurances	-	-	-	-	-
447 Subcontractors	101,799.53		101,799.53	-	101,799.53
448 Bank Charges	82.64		82.64	270.00	(187.36)
450 Public Relations	-		-	-	-
452 Copier	646.66		646.66	1,322.73	(676.07)

	As Reported September 2020	Less Non-Operating Income and Expenses	Operating Income and Expense	September 2020 Budget	Difference
453 Echo/Web	497.26		497.26	300.00	197.26
456 Professional Fees	4,413.68		4,413.68	1,010.00	3,403.68
458 Supplies Expense	942.26		942.26	2,493.64	(337.80)
458.1 Lodge Supplies	309.45		309.45	-	-
458.2 Clubhouse Supplies	904.13		904.13	-	-
460 Postage	1,571.74		1,571.74	500.00	1,071.74
462 Trash	2,385.51		2,385.51	2,433.27	(47.76)
464 Utilities	4,889.23		4,889.23	6,560.00	(1,670.77)
466 Travel & Mileage Expense	101.78		101.78	152.73	(50.95)
467 Advertising	-		-	-	-
468 Miscellaneous	-		-	-	-
469 CPA & Audit Fees	-		-	-	-
492 Insurance	1,249.00		1,249.00	2,680.00	(1,431.00)
494 Real Estate Taxes	-		-	-	-
504 Equipment Repair	1,709.29		1,709.29	1,567.27	142.02
505.5 Interest Expense	1,589.34	(1,589.34)	-	-	-
506 Equipment Supplies	298.25		298.25	451.82	(153.57)
508 Fuel	2,117.36		2,117.36	2,780.00	(662.64)
509 Interest Expense	-		-	-	-
516 New Equipment	-		-	-	-
520 Equipment Rentals	550.00		550.00	510.00	-
524 Chip & Seal Materials	21,444.77		21,444.77	9,060.00	12,384.77
526 Stone	-		-	970.00	(970.00)
538 Licenses	-		-	-	-
540 Dues & Subscriptions	15.96		15.96	60.00	(44.04)
550 Food & Beverage Expenses	8,904.89		8,904.89	7,800.73	1,104.16
557 Linen Expense	136.44		136.44	-	136.44
559 Janitor Supplies	154.35		154.35	-	154.35
560 Rest Gratuity Pd Out	-	-	-	-	-
561 Clubhs Grat Pd Out	2,203.87	(2,203.87)	-	-	-
563 Amenities	1,623.87	(1,623.87)	-	-	-
565 Board Committee Expenses	32,905.18	(32,905.18)	-	-	-
567 Great Room Supplies/Expense	(150.00)		(150.00)	-	(150.00)
578 Uniforms	-		-	147.27	(147.27)
581 Entertainment Expenses	-		-	0.09	(0.09)
585 Lottery Expenses	-		-	-	-
975 Payroll Expenses	62,593.70	-	62,593.70	58,649.27	3,944.43
985 Total Payroll Taxes	22,232.99	-	22,232.99	14,313.91	7,919.08
800 Capital Fund Interest Expense	-			-	-
820 Federal Tax	750.00		750.00	-	750.00
830 Less Depreciation	20,156.52	(20,156.52)	-	-	-
Total Expense	303,831.87	(58,478.78)	245,353.09	117,692.45	127,660.64
Net Income (Operating Income and Expense)	(35,797.51)	996.31	(34,801.20)	58,448.36	(93,249.56)
Capital Fund Reclass (10% of Assessment Income)			(13,887.72)	(13,968.00)	80.28
Depreciation Fund Reclass (cash movement)			(16,700.00)	(16,700.00)	-
Net Adjusted Operating Cash Flow			**(65,388.92)**	**27,780.36**	**(93,169.29)**

HIDE-A-WAY HILLS CLUB

Operating Income and Expense Analysis

September YTD 2020

	As Reported September 2020	Less Non-Operating Income and Expenses	Operating Income and Expense	September 2020 YTD Budget	Difference
Income					
315 Assessments	1,235,075.67		1,235,075.67	1,220,650.00	14,425.67
316 New Member Fee (RF)	270,191.62	(102,019.17)	168,172.45	74,340.00	93,832.45
317 Chip & Seal Assessment (RF)	156,494.81		156,494.81	153,440.00	3,054.81
319 Dam Assmnt Income (RF)	156,058.05	(156,058.05)	-	-	-
320 Building Permits	9,400.00		9,400.00	4,450.00	4,950.00
321 Dam Late fees\fines	-		-	-	-
325 Golf Clubhouse Income	117,755.98		117,755.98	173,680.00	(55,924.02)
327 Clubhouse Gratuity Income	16,996.31	(16,996.31)	-	-	-
328 Gift Card Sales Clubhouse	2,505.00		2,505.00	1,020.00	1,485.00
330 Interest Earned	6,735.48		6,735.48	13,800.00	(7,064.52)
340 Gas Lease	6,598.72		6,598.72	6,600.00	(1.28)
350 Sale of Land	30,500.00		30,500.00	4,000.00	26,500.00
360 Transfer Fees (RF)	3,450.00	(3,450.00)	-	-	-
365 South Central Power Cap Credits	-		-	-	-
366 Gift Card Sales Restaurant	540.00		540.00	-	540.00
367 Restaurant Income	22,846.08		22,846.08	12,966.55	9,879.53
369 Board Comm Inc (RF)	72,354.57	(72,354.57)	-	-	-
370 Miscellaneous	1,809.28		1,809.28	1,200.00	609.28
371 Restaurant Gratuity Income	5,108.66	(5,108.66)	-	-	-
372 Amphi, Chapel, SH Rentals	370.00		370.00	500.00	(130.00)
373 Fine (Member) Income	625.00		625.00	2,260.00	(1,635.00)
374 Sales Tax Discounts	68.40		68.40	150.00	(81.60)
375 Echo/Web Income	7,628.00		7,628.00	8,110.00	(482.00)
380 Legal Int/Coll Reimbursed	3,628.00		3,628.00	6,020.00	(2,392.00)
382 Sale of Fixed Assets	-		-	-	-
385 Lottery Income	2,143.39		2,143.39	-	-
391 BWC Refunds	17,351.45		17,351.45	780.00	16,571.45
395 Miscellaneous Settlement	-		-	-	-
398 SOS Fund	36,025.78	(36,025.78)	-	-	-
Total Income	2,182,260.25	(392,012.54)	1,790,247.71	1,683,966.55	106,281.16
Gross Profit	2,182,260.25	(392,012.54)	1,790,247.71	1,683,966.55	106,281.16
Expense					
400 Legal Coll/Repo	8,336.00		8,336.00	9,260.00	(924.00)
401 Casual Labor	-		-	-	-
402 IT / Computer Fees	4,494.73		4,494.73	4,146.91	347.82
403 Payroll Processing Fees	6,703.90		6,703.90	8,420.00	(1,716.10)
404 Internet / TV Fees	16,701.65		16,701.65	11,916.36	4,785.29
405 Credit Card Fees	6,146.05		6,146.05	4,572.27	1,573.78
407 Drug Tests / Background Cks	1,166.08		1,166.08	1,061.45	104.63
408 Health Ins. Admin. Fees	444.00		444.00	640.00	(196.00)
432 Supplemental Insurances	50.74	(50.74)	-	-	-
447 Sub-Contractors	101,799.53		101,799.53	6,840.00	94,959.53
448 Bank Charges	1,079.02		1,079.02	1,720.00	(640.98)
450 Public Relations	68.60		68.60	-	68.60
452 Copier	5,797.30		5,797.30	5,198.82	598.48

	As Reported September 2020	Less Non-Operating Income and Expenses	Operating Income and Expense	September 2020 YTD Budget	Difference
453 Echo/Web	4,037.05		4,037.05	4,300.00	(262.95)
456 Professional Fees	29,586.46		29,586.46	24,110.00	5,476.46
458 Supplies Expense	55,941.46		55,941.46	83,379.09	(16,094.56)
458.1 Lodge Supplies	2,934.64		2,934.64	-	
458.2 Clubhouse Supplies	8,408.43		8,408.43	-	
460 Postage	5,693.35		5,693.35	5,750.00	(56.65)
462 Trash	24,252.99		24,252.99	15,776.18	8,476.81
464 Utilities	46,020.09		46,020.09	53,760.00	(7,739.91)
466 Travel & Mileage Expense	1,262.80		1,262.80	931.82	330.98
467 Advertising	139.48		139.48	980.00	(840.52)
468 Miscellaneous	176.00		176.00	60.00	116.00
469 CPA & Audit Fees	-		-	-	-
492 Insurance	112,573.57		112,573.57	105,040.00	7,533.57
494 Real Estate Taxes	-		-	-	-
504 Equipment Repair	23,024.47		23,024.47	33,878.18	(10,853.71)
505.5 Interest Expense	17,680.20	(17,680.20)	-	-	-
506 Equipment Supplies	2,724.46		2,724.46	12,512.55	(9,788.09)
508 Fuel	18,576.12		18,576.12	25,650.00	(7,073.88)
509 Interest Expense	-		-	-	-
516 New Equipment	-		-	3,010.00	(3,010.00)
520 Equipment Rentals	2,750.00		2,750.00	2,550.00	200.00
524 Chip & Seal Materials	38,355.32		38,355.32	20,350.00	18,005.32
526 Stone	-		-	4,740.00	(4,740.00)
538 Licenses	2,171.00		2,171.00	5,115.00	(2,944.00)
540 Dues & Subscriptions	965.84		965.84	1,080.00	(114.16)
550 Food & Beverage Expenses	87,154.14		87,154.14	92,385.82	(5,231.68)
557 Linen Expense	2,304.71		2,304.71	-	2,304.71
559 Janitor Supplies	3,850.29		3,850.29	-	3,850.29
560 Rest Gratuity Pd Out	5,391.03	(5,391.03)	-	-	-
561 Clubhs Grat Pd Out	16,998.10	(16,998.10)	-	-	-
563 Amenities	97,293.89	(97,293.89)	-	-	-
565 Board Committee Expenses	75,373.77	(75,373.77)	-	-	-
567 Great Room Supplies Expense	(250.00)		(250.00)	290.00	(540.00)
578 Uniforms	1,254.64		1,254.64	314.55	940.09
581 Entertainment Expenses	800.00		800.00	2,266.73	(1,466.73)
585 Lottery Expenses	2,434.50		2,434.50	-	-
975 Payroll Expenses	607,557.34	(27,912.39)	579,644.95	569,454.18	10,190.77
985 Total Payroll Taxes	154,558.81	(2,538.70)	152,020.11	172,231.27	(20,211.16)
800 Capital Fund Interest Expense	-		-	-	-
820 Federal Tax	1,594.40		1,594.40	-	1,594.40
830 Less Depreciation	186,126.25	(186,126.25)	-	-	-
Total Expense	1,792,503.20	(429,365.07)	1,363,138.13	1,293,691.18	69,446.95
Net Income (Operating Income and Expense)	389,757.05	37,352.53	427,109.58	390,275.36	36,834.22
Capital Fund Reclass (10% of Assessment Income)			(123,507.57)	(122,065.00)	(1,442.57)
Depreciation Fund Reclass (cash movement)			(150,300.00)	(150,300.00)	-
Net Adjusted Operating Cash Flow			**153,302.01**	**117,910.36**	**35,391.65**