HIDE-A-WAY HILLS CLUB

Operating Income and Expense Analysis

September 2019

	As Reported September 19	Less Non-Operating Income and Expenses	Operating Income and Expense	September 19 Budget	Difference
Income					
321 Dam Late fees\fines	-		-	-	
315 Assessments	137,619.21		137,619.21	136,220.00	1,399.21
316 New Member Fee (RF)	17,778.88	(10,667.33)	7,111.55	6,670.00	441.55
317 Chip & Seal Assessment (RF)	1,790.42		1,790.42	1,370.00	420.42
319 Dam Assmnt Income (RF)	21,854.46	(21,854.46)	-	-	-
320 Building Permits	1,050.00		1,050.00	300.00	750.00
325 Golf Clubhouse Income	21,655.30		21,655.30	25,440.00	(3,784.70)
327 Clubhouse Gratuity Income	2,912.98	(2,912.98)	-	-	-
328 Gift Card Sales Clubhouse	210.00	(210.00)	-	-	-
330 Interest Earned	1,323.75		1,323.75	2,250.00	(926.25)
340 Gas Lease	3.16		3.16	-	3.16
350 Sale of Land	-		-	-	-
360 Transfer Fees (RF)	200.00		200.00	500.00	(300.00)
365 South Central Power Cap Credits	-		-	4,720.00	(4,720.00)
366 Gift Card Sales Restaurant	150.00	(150.00)	-	-	-
367 Restaurant Income	16,428.29		16,428.29	33,360.00	(16,931.71)
369 Board Comm Inc (RF)	22,282.00	(22,282.00)	-	-	-
370 Miscellaneous	(602.46)		(602.46)	10.00	(612.46)
371 Restaurant Gratuity Income	2,651.11	(2,651.11)	-	-	-
372 Amphi, Chapel, SH Rentals	30.00		30.00	-	30.00
373 Fine (Member) Income	1,050.00		1,050.00	300.00	750.00
374 Sales Tax Discounts	22.61		22.61	7,600.00	(7,577.39)
375 Echo/Web Income	444.00		444.00	-	444.00
380 Legal Int/Coll Reimbursed	1,015.20		1,015.20	-	1,015.20
382 Sale of Fixed Assets	-		-	-	-
391 BWC Refunds	-		-	-	-
395 Miscellaneous Settlement	-		-	-	-
Total Income	249,868.91	(60,727.88)	189,141.03	218,740.00	(29,598.97)
Gross Profit	249,868.91	(60,727.88)	189,141.03	218,740.00	(29,598.97)
Expense					
505.5 Interest Expense	2,796.10	(2,796.10)	-	-	-
400 Legal Coll/Repo	887.00		887.00	710.00	177.00
401 Casual Labor	-		-	-	-
402 IT/Computer Fees	416.50		416.50	-	416.50
403 Payroll Processing Fees	934.65		934.65	-	934.65
404 Internet / TV Fees	1,831.98		1,831.98	-	1,831.98
405 Credit Card Fees	1,564.67		1,564.67	-	1,564.67
407 Drug Tests / Background Cks	231.14		231.14	-	231.14
408 Health Ins. Admin. Fees	49.50		49.50	-	49.50
432 Supplemental Insurances	-	-	-	-	-
447 Subcontractors	-		-	-	-
448 Bank Charges	274.03		274.03	170.00	104.03
450 Public Relations	-		-	-	-
452 Copier	1,398.55		1,398.55	610.00	788.55

	As Reported September 19	Less Non-Operating Income and Expenses	Operating Income and Expense	September 19 Budget	Difference
453 Echo/Web	607.85		607.85	810.00	(202.15)
456 Professional Fees	1,412.63		1,412.63	8,970.00	(7,557.37)
458 Supplies Expense	1,297.56		1,297.56	8,510.00	(3,382.54)
458.1 Lodge Supplies	2,558.83		2,558.83	-	-
458.2 Clubhouse Supplies	1,271.07		1,271.07	-	-
460 Postage	501.04		501.04	490.00	11.04
462 Trash	3,058.87		3,058.87	2,550.00	508.87
464 Utilities	6,560.07		6,560.07	5,780.00	780.07
466 Travel & Mileage Expense	224.62		224.62	120.00	104.62
467 Advertising	-		-	-	-
468 Miscellaneous	-		-	1,900.00	(1,900.00)
469 Audit	-		-	-	-
492 Insurance	2,675.00		2,675.00	1,200.00	1,475.00
494 Real Estate Taxes	-		-	-	-
504 Equipment Repair	2,244.59		2,244.59	1,530.00	714.59
506 Equipment Supplies	620.98		620.98	2,390.00	(1,769.02)
508 Fuel	2,777.65		2,777.65	5,260.00	(2,482.35)
509 Interest Expense	-		-	-	-
516 New Equipment	-		-	-	-
520 Equipment Rentals	510.00		510.00	3,630.00	-
524 Chip & Seal Materials	9,056.71		9,056.71	11,700.00	(2,643.29)
526 Stone	968.17		968.17	-	968.17
538 Licenses	-		-	-	-
540 Dues & Subscriptions	60.00		60.00	240.00	(180.00)
550 Food & Beverage Expenses	22,680.24		22,680.24	29,130.00	(6,449.76)
557 Linen Expense	798.84		798.84	-	798.84
560 Rest Gratuity Pd Out	2,509.44	(2,509.44)	-	-	-
561 Clubhs Grat Pd Out	2,912.98	(2,912.98)	-	-	-
563 Amenities	18,500.00	(18,500.00)	-	-	-
565 Board Committee Expenses	17,638.33	(17,638.33)	-	-	-
567 Great Room Supplies/Expense	(100.00)		(100.00)	-	-
578 Uniforms	322.30		322.30	-	-
581 Entertainment Expenses	-		-	250.00	(250.00)
975 Payroll Expenses	81,389.40		81,389.40	74,920.00	6,469.40
985 Total Payroll Taxes	17,952.69		17,952.69	16,990.00	962.69
800 Capital Fund Interest Expense				-	-
820 Federal Tax	-		-	-	-
830 Less Depreciation	19,532.70	(19,532.70)	-	-	-
Total Expense	230,926.68	(63,889.55)	167,037.13	177,860.00	(10,822.87)
Net Income (Operating Income and Expense)	18,942.23	3,161.67	22,103.90	40,880.00	(18,776.10)
Capital Fund Reclass (5% of Assessment Income)			(6,880.96)	(6,811.00)	(69.96)
Depreciation Fund Reclass (cash movement)			(10,670.00)	(10,670.00)	-
Net Adjusted Operating Cash Flow			**4,552.94**	**23,399.00**	**(18,846.06)**

HIDE-A-WAY HILLS CLUB

Operating Income and Expense Analysis

September YTD 2019

	As Reported YTD September 19	Less Non-Operating Income and Expenses	Operating Income and Expense	YTD September 19 Budget	Difference
Income					
321 Dam Late fees\fines	-		-	-	-
315 Assessments	1,202,610.37		1,202,610.37	1,167,760.00	34,850.37
316 New Member Fee (RF)	177,604.48	(106,562.69)	71,041.79	71,110.00	(68.21)
317 Chip & Seal Assessment (RF)	153,439.52		153,439.52	155,740.00	(2,300.48)
319 Dam Assmnt Income (RF)	225,887.31	(225,887.31)	-	-	
320 Building Permits	4,450.00		4,450.00	11,650.00	(7,200.00)
325 Golf Clubhouse Income	173,678.30		173,678.30	181,650.00	(7,971.70)
327 Clubhouse Gratuity Income	23,515.51	(23,515.51)	-	-	-
328 Gift Card Sales Clubhouse	1,000.00	(1,000.00)	-	-	-
330 Interest Earned	13,803.11		13,803.11	25,980.00	(12,176.89)
340 Gas Lease	6,601.88		6,601.88	6,600.00	1.88
350 Sale of Land	8,000.00		8,000.00	10,200.00	(2,200.00)
360 Transfer Fees (RF)	2,400.00		2,400.00	3,250.00	(850.00)
365 South Central Power Cap Credits	-		-	4,720.00	(4,720.00)
366 Gift Card Sales Restaurant	1,303.00	(1,303.00)	-	-	-
367 Restaurant Income	217,254.51		217,254.51	339,601.00	(122,346.49)
369 Board Comm Inc (RF)	82,298.62	(82,298.62)	-	-	
370 Miscellaneous	866.43		866.43	3,540.00	(2,673.57)
371 Restaurant Gratuity Income	30,477.88	(30,477.88)	-	-	
372 Amphi, Chapel, SH Rentals	170.00		170.00	-	
373 Fine (Member) Income	2,000.00		2,000.00	-	
374 Sales Tax Discounts	168.39		168.39	-	
375 Echo/Web Income	8,112.00		8,112.00	6,670.00	1,442.00
380 Legal Int/Coll Reimbursed	6,000.20		6,000.20	18,330.00	(12,329.80)
382 Sale of Fixed Assets	-		-	800.00	(800.00)
391 BWC Refunds	782.03		782.03	7,910.00	(7,127.97)
395 Miscellaneous Settlement	-		-	-	-
Total Income	2,342,423.54	(471,045.01)	1,871,378.53	2,015,511.00	(144,132.47)
Gross Profit	2,342,423.54	(471,045.01)	1,871,378.53	2,015,511.00	(144,132.47)
Expense					
505.5 Interest Expense	28,195.45	(28,195.45)	-	-	-
400 Legal Coll/Repo	10,328.00		10,328.00	22,370.00	(12,042.00)
401 Casual Labor	-		-	-	-
402 IT / Computer Fees	4,225.73		4,225.73	-	4,225.73
403 Payroll Processing Fees	8,427.95		8,427.95	-	8,427.95
404 Internet / TV Fees	16,270.84		16,270.84	-	16,270.84
405 Credit Card Fees	12,315.69		12,315.69	-	12,315.69
407 Drug Tests / Background Cks	2,808.10		2,808.10	-	2,808.10
408 Health Ins. Admin. Fees	633.00		633.00	-	633.00
432 Supplemental Insurances	765.88	(765.88)	-	-	-
447 Sub-Contractors	6,840.00		6,840.00	92,560.00	(85,720.00)
448 Bank Charges	1,665.97		1,665.97	1,000.00	665.97
450 Public Relations	-		-	200.00	(200.00)
452 Copier	5,738.19		5,738.19	5,410.00	328.19

	As Reported YTD September 19	Less Non-Operating Income and Expenses	Operating Income and Expense	YTD September 19 Budget	Difference
453 Echo/Web	8,619.87		8,619.87	8,780.00	(160.13)
456 Professional Fees	26,238.34		26,238.34	85,100.00	(58,861.66)
458 Supplies Expense	69,022.09		69,022.09	99,930.00	4,543.02
458.1 Lodge Supplies	25,484.85		25,484.85	-	
458.2 Clubhouse Supplies	9,966.08		9,966.08	-	
460 Postage	5,758.77		5,758.77	5,790.00	(31.23)
462 Trash	20,785.00		20,785.00	19,980.00	805.00
464 Utilities	53,767.69		53,767.69	58,540.00	(4,772.31)
466 Travel & Mileage Expense	1,470.65		1,470.65	1,660.00	(189.35)
467 Advertising	2,083.38		2,083.38	-	
468 Miscellaneous	89.00		89.00	12,530.00	(12,441.00)
469 Audit	10,420.00		10,420.00	10,000.00	420.00
492 Insurance	68,604.36		68,604.36	50,640.00	17,964.36
494 Real Estate Taxes	36,432.14		36,432.14	33,670.00	2,762.14
504 Equipment Repair	39,259.27		39,259.27	33,620.00	5,639.27
506 Equipment Supplies	13,677.55		13,677.55	6,210.00	7,467.55
508 Fuel	25,650.54		25,650.54	27,780.00	(2,129.46)
509 Interest Expense	-		-	-	-
516 New Equipment	3,011.15		3,011.15	250.00	2,761.15
520 Equipment Rentals	2,550.00		2,550.00	3,760.00	(1,210.00)
524 Chip & Seal Materials	20,347.09		20,347.09	37,000.00	(16,652.91)
526 Stone	4,738.27		4,738.27	3,450.00	1,288.27
538 Licenses	5,226.22		5,226.22	990.00	4,236.22
540 Dues & Subscriptions	1,045.00		1,045.00	640.00	405.00
550 Food & Beverage Expenses	210,468.37		210,468.37	238,590.00	(28,121.63)
557 Linen Expense	4,193.34		4,193.34	-	4,193.34
560 Rest Gratuity Pd Out	30,363.44	(30,363.44)	-	-	-
561 Clubhs Grat Pd Out	23,515.51	(23,515.51)	-	-	-
563 Amenities	84,063.20	(84,063.20)	-	-	-
565 Board Committee Expenses	81,875.60	(81,875.60)	-	-	-
567 Great Room Supplies Expense	(510.00)		(510.00)	-	-
578 Uniforms	1,168.46		1,168.46	-	-
581 Entertainment Expenses	3,725.00		3,725.00	4,190.00	(465.00)
975 Payroll Expenses	748,450.53		748,450.53	775,830.00	(27,379.47)
985 Total Payroll Taxes	200,884.45		200,884.45	181,460.00	19,424.45
800 Capital Fund Interest Expense	-		-	-	-
820 Federal Tax	-		-	980.00	(980.00)
830 Less Depreciation	187,449.57	(187,449.57)	-	-	-
Total Expense	2,128,109.58	(436,228.65)	1,691,880.93	1,822,910.00	(131,029.07)
Net Income (Operating Income and Expense)	214,313.96	(34,816.36)	179,497.60	192,601.00	(13,103.40)
Capital Fund Reclass (5% of Assessment Income)			(60,130.52)	(58,388.00)	(1,742.52)
Depreciation Fund Reclass (cash movement)			(96,030.00)	(96,030.00)	
Net Adjusted Operating Cash Flow			**23,337.08**	**38,183.00**	**(14,845.92)**