HIDE-A-WAY HILLS CLUB

Operating Income and Expense Analysis

February 2020

	As Reported February 2020	Less Non-Operating Income and Expenses	Operating Income and Expense	February 2020 Budget	Difference
Income					
315 Assessments	149,317.30		149,317.30	135,380.00	13,937.30
316 New Member Fee (RF)	27,031.20	(13,515.60)	13,515.60	9,010.00	4,505.60
317 Chip & Seal Assessment (RF)	3,198.71		3,198.71	2,010.00	1,188.71
319 Dam Assmnt Income (RF)	21,028.43	(21,028.43)	-	-	-
320 Building Permits	(400.00)		(400.00)	350.00	(750.00)
321 Dam Late fees\fines	-		-	-	-
325 Golf Clubhouse Income	15,106.21		15,106.21	13,250.00	1,856.21
327 Clubhouse Gratuity Income	2,339.10	(2,339.10)	-	-	-
328 Gift Card Sales Clubhouse	990.00		990.00	80.00	910.00
330 Interest Earned	901.05		901.05	1,890.00	(988.95)
340 Gas Lease	-		-	-	-
350 Sale of Land	8,500.00		8,500.00	-	8,500.00
360 Transfer Fees (RF)	250.00	(250.00)	-	-	-
365 South Central Power Cap Credits	-		-	-	-
366 Gift Card Sales Restaurant	-		-	150.00	(150.00)
367 Restaurant Income	4,586.85		4,586.85	16,150.00	(11,563.15)
369 Board Comm Inc (RF)	692.00	(692.00)	-	-	-
370 Miscellaneous	260.00		260.00	20.00	240.00
371 Restaurant Gratuity Income	973.33	(973.33)	-	-	-
372 Amphi, Chapel, SH Rentals	-		-	-	-
373 Fine (Member) Income	-		-	250.00	(250.00)
374 Sales Tax Discounts	15.88		15.88	10.00	5.88
375 Echo/Web Income	1,284.00		1,284.00	490.00	794.00
380 Legal Int/Coll Reimbursed	255.00		255.00	1,370.00	(1,115.00)
382 Sale of Fixed Assets	-		-	-	-
385 Lottery Income	1,184.00		1,184.00		
391 BWC Refunds	-		-	740.00	(740.00)
395 Miscellaneous Settlement	-		-	-	-
398 SOS Fund	25,240.78	(25,240.78)	-	-	-
Total Income	262,753.84	(64,039.24)	198,714.60	181,150.00	17,564.60
Gross Profit	262,753.84	(64,039.24)	198,714.60	181,150.00	17,564.60
Expense					
400 Legal Coll/Repo	2,730.50		2,730.50	1,630.00	1,100.50
401 Casual Labor	-		-	-	-
402 IT/Computer Fees	871.23		871.23	438.00	433.23
403 Payroll Processing Fees	684.12		684.12	740.00	(55.88)
404 Internet / TV Fees	1,856.37		1,856.37	1,035.00	821.37
405 Credit Card Fees	1,298.40		1,298.40	(229.00)	1,527.40
407 Drug Tests / Background Cks	50.38		50.38	(92.00)	142.38
408 Health Ins. Admin. Fees	72.00		72.00	20.00	52.00
432 Supplemental Insurances	208.89	(208.89)	-	-	-
447 Subcontractors	-		-	-	-
448 Bank Charges	232.94		232.94	250.00	(17.06)
450 Public Relations	-		-	(38.00)	38.00
452 Copier	633.00		633.00	573.00	60.00

	As Reported February 2020	Less Non-Operating Income and Expenses	Operating Income and Expense	February 2020 Budget	Difference
453 Echo/Web	427.71		427.71	270.00	157.71
456 Professional Fees	2,316.07		2,316.07	1,800.00	516.07
458 Supplies Expense	3,155.62		3,155.62	5,644.00	15.46
458.1 Lodge Supplies	1,618.93		1,618.93	-	-
458.2 Clubhouse Supplies	884.91		884.91	-	-
460 Postage	28.35		28.35	2,010.00	(1,981.65)
462 Trash	2,074.32		2,074.32	1,573.00	501.32
464 Utilities	7,131.35		7,131.35	8,060.00	(928.65)
466 Travel & Mileage Expense	194.58		194.58	43.00	151.58
467 Advertising	-		-	(100.00)	100.00
468 Miscellaneous	100.00		100.00	-	100.00
469 CPA & Audit Fees	-		-	-	-
492 Insurance	10,030.13		10,030.13	13,690.00	(3,659.87)
494 Real Estate Taxes	9,480.40		9,480.40	-	9,480.40
504 Equipment Repair	1,627.76		1,627.76	5,470.00	(3,842.24)
505.5 Interest Expense	2,299.42	(2,299.42)	-	-	-
506 Equipment Supplies	-		-	-	-
508 Fuel	2,491.12		2,491.12	3,000.00	(508.88)
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	1,220.00		1,220.00	1,100.00	120.00
540 Dues & Subscriptions	150.00		150.00	20.00	130.00
550 Food & Beverage Expenses	14,745.52		14,745.52	17,510.00	(2,764.48)
557 Linen Expense	777.70		777.70	-	777.70
559 Janitor Supplies	317.47		317.47		
560 Rest Gratuity Pd Out	1,635.06	(1,635.06)	-	-	-
561 Clubhs Grat Pd Out	2,297.12	(2,297.12)	-	-	-
563 Amenities	-	-	-	-	-
565 Board Committee Expenses	1,580.00	(1,580.00)	-	-	-
567 Great Room Supplies/Expense	100.00		100.00	-	100.00
578 Uniforms	505.70		505.70	-	505.70
581 Entertainment Expenses	-		-	200.00	(200.00)
585 Lottery Expenses	1,352.72		1,352.72	-	-
975 Payroll Expenses	73,303.27	(3,504.00)	69,799.27	72,850.00	(3,050.73)
985 Total Payroll Taxes	20,540.73	(366.17)	20,174.56	20,120.00	54.56
800 Capital Fund Interest Expense	-			-	-
820 Federal Tax	-		-	-	-
830 Less Depreciation	19,764.47	(19,764.47)	-	-	-
Total Expense	188,268.26	(31,655.13)	156,613.13	157,587.00	(973.87)
Net Income (Operating Income and Expense)	74,485.58	(32,384.11)	42,101.47	23,563.00	18,538.47
Capital Fund Reclass (5% of Assessment Income)			(7,465.87)	(6,769.00)	(696.87)
Depreciation Fund Reclass (cash movement)			(10,670.00)	(10,670.00)	-
Net Adjusted Operating Cash Flow			**23,965.61**	**6,124.00**	**17,841.61**

HIDE-A-WAY HILLS CLUB

Operating Income and Expense Analysis

February 2020 YTD

	As Reported February 2020 YTD	Less Non-Operating Income and Expenses	Operating Income and Expense	February 2020 Budget YTD	Difference
Income					
315 Assessments	300,184.31		300,184.31	285,820.00	14,364.31
316 New Member Fee (RF)	40,425.84	(20,212.92)	20,212.92	15,770.00	(265,607.08)
317 Chip & Seal Assessment (RF)	4,474.13		4,474.13	2,720.00	1,754.13
319 Dam Assmnt Income (RF)	37,611.94	(37,611.94)	-	-	-
320 Building Permits	(250.00)		(250.00)	800.00	(1,050.00)
321 Dam Late fees\fines	-		-	-	-
325 Golf Clubhouse Income	27,866.75		27,866.75	27,950.00	(83.25)
327 Clubhouse Gratuity Income	4,246.20	(4,246.20)	-	-	-
328 Gift Card Sales Clubhouse	1,115.00		1,115.00	180.00	935.00
330 Interest Earned	1,799.48		1,799.48	3,850.00	(2,050.52)
340 Gas Lease	-		-	-	-
350 Sale of Land	8,500.00		8,500.00	-	8,500.00
360 Transfer Fees (RF)	450.00	(450.00)	-	-	-
365 South Central Power Cap Credits	-		-	-	-
366 Gift Card Sales Restaurant	540.00		540.00	200.00	340.00
367 Restaurant Income	26,281.21		26,281.21	20,230.00	6,051.21
369 Board Comm Inc (RF)	2,667.00	(2,667.00)	-	-	
370 Miscellaneous	315.13		315.13	20.00	295.13
371 Restaurant Gratuity Income	5,108.66	(5,108.66)	-	-	-
372 Amphi, Chapel, SH Rentals	-		-	-	
373 Fine (Member) Income	50.00		50.00	480.00	
374 Sales Tax Discounts	32.57		32.57	20.00	
375 Echo/Web Income	2,052.00		2,052.00	1,800.00	252.00
380 Legal Int/Coll Reimbursed	784.05		784.05	2,420.00	(1,635.95)
382 Sale of Fixed Assets	-		-	-	-
385 Lottery Income	1,184.00		1,184.00	-	-
391 BWC Refunds	-		-	740.00	(740.00)
395 Miscellaneous Settlement	-		-	-	-
398 SOS Fund	25,240.78	(25,240.78)	-	-	-
Total Income	490,679.05	(95,537.50)	395,141.55	363,000.00	32,141.55
Gross Profit	490,679.05	(95,537.50)	395,141.55	363,000.00	32,141.55
Expense					
400 Legal Coll/Repo	3,618.50		3,618.50	2,140.00	1,478.50
401 Casual Labor	-		-	-	-
402 IT / Computer Fees	1,291.73		1,291.73	1,378.00	(86.27)
403 Payroll Processing Fees	2,153.24		2,153.24	1,580.00	573.24
404 Internet / TV Fees	3,712.74		3,712.74	3,065.00	647.74
405 Credit Card Fees	2,428.97		2,428.97	1,241.00	1,187.97
407 Drug Tests / Background Cks	442.28		442.28	(52.00)	494.28
408 Health Ins. Admin. Fees	96.00		96.00	120.00	(24.00)
432 Supplemental Insurances	208.89	(208.89)	-	-	-
447 Sub-Contractors	-		-	-	-
448 Bank Charges	364.05		364.05	500.00	(135.95)
450 Public Relations	68.60		68.60	(38.00)	106.60
452 Copier	1,266.00		1,266.00	1,183.00	83.00

	As Reported February 2020 YTD	Less Non-Operating Income and Expenses	Operating Income and Expense	February 2020 Budget YTD	Difference
453 Echo/Web	855.42		855.42	870.00	(14.58)
456 Professional Fees	3,008.19		3,008.19	2,870.00	138.19
458 Supplies Expense	10,232.35		10,232.35	15,914.00	(726.99)
458.1 Lodge Supplies	2,503.27		2,503.27	-	
458.2 Clubhouse Supplies	2,451.39		2,451.39	-	
460 Postage	1,127.15		1,127.15	2,210.00	(1,082.85)
462 Trash	4,875.46		4,875.46	1,573.00	3,302.46
464 Utilities	14,036.89		14,036.89	15,660.00	(1,623.11)
466 Travel & Mileage Expense	379.60		379.60	153.00	226.60
467 Advertising	-		-	940.00	
468 Miscellaneous	100.00		100.00	-	100.00
469 CPA & Audit Fees	-		-	-	-
492 Insurance	17,260.26		17,260.26	34,940.00	(17,679.74)
494 Real Estate Taxes	22,190.78		22,190.78	-	22,190.78
504 Equipment Repair	3,137.20		3,137.20	9,150.00	(6,012.80)
505.5 Interest Expense	4,699.36	(4,699.36)	-	-	-
506 Equipment Supplies	-		-	1,610.00	(1,610.00)
508 Fuel	4,870.27		4,870.27	4,720.00	150.27
509 Interest Expense	-		-	-	-
516 New Equipment	(2,520.00)		(2,520.00)	-	(2,520.00)
520 Equipment Rentals	-		-	-	-
524 Chip & Seal Materials	-		-	-	-
526 Stone	-		-	(90.00)	90.00
538 Licenses	1,400.00		1,400.00	1,230.00	170.00
540 Dues & Subscriptions	902.00		902.00	770.00	132.00
550 Food & Beverage Expenses	36,913.80		36,913.80	31,910.00	5,003.80
557 Linen Expense	1,431.34		1,431.34	-	1,431.34
559 Janitor Supplies	317.47		317.47		
560 Rest Gratuity Pd Out	5,391.03	(5,391.03)	-	-	-
561 Clubhs Grat Pd Out	4,204.22	(4,204.22)	-	-	-
563 Amenities	12,655.58	(12,655.58)	-	-	-
565 Board Committee Expenses	21,406.60	(21,406.60)	-	-	-
567 Great Room Supplies Expense	(50.00)		(50.00)	-	-
578 Uniforms	910.26		910.26	-	-
581 Entertainment Expenses	-		-	400.00	(400.00)
585 Lottery Expenses	1,877.72		1,877.72	-	
975 Payroll Expenses	149,234.50	(3,504.00)	145,730.50	146,090.00	(359.50)
985 Total Payroll Taxes	37,845.25	(366.17)	37,479.08	44,850.00	(7,370.92)
800 Capital Fund Interest Expense	-		-	-	-
820 Federal Tax	76.40		76.40	-	76.40
830 Less Depreciation	41,027.20	(41,027.20)	-	-	-
Total Expense	420,401.96	(93,463.05)	326,938.91	326,887.00	51.91
Net Income (Operating Income and Expense)	70,277.09	(2,074.45)	68,202.64	36,113.00	32,089.64
Capital Fund Reclass (5% of Assessment Income)			(15,009.22)	-	(15,009.22)
Depreciation Fund Reclass (cash movement)			(10,670.00)	(10,670.00)	-
Net Adjusted Operating Cash Flow			**42,523.42**	**25,443.00**	**17,080.42**