HIDE-A-WAY HILLS CLUB

Operating Income and Expense Analysis

April 2019

	As Reported Apr 19	Less Non-Operating Income and Expenses	Operating Income and Expense	Apr 19 Budget	Difference
Income					
321 Dam Late fees\fines	-		-	-	
315 Assessments	143,300.73		143,300.73	126,190.00	17,110.73
316 New Member Fee (RF)	13,334.16	(8,000.50)	5,333.66	6,670.00	(1,336.34)
317 Chip & Seal Assessment (RF)	29,053.23		29,053.23	30,810.00	(1,756.77)
319 Dam Assmnt Income (RF)	25,265.24	(25,265.24)	-	-	-
320 Building Permits	1,050.00		1,050.00	1,550.00	(500.00)
325 Golf Clubhouse Income	20,480.65		20,480.65	18,150.00	2,330.65
327 Clubhouse Gratuity Income	2,905.72	(2,905.72)	-	-	-
328 Gift Card Sales Clubhouse	135.00	(135.00)		-	-
330 Interest Earned	1,730.28		1,730.28	3,060.00	(1,329.72)
340 Gas Lease	-		-	-	-
350 Sale of Land	-		-	-	-
360 Transfer Fees (RF)	150.00		150.00	400.00	(250.00)
365 South Central Power Cap Credits	-		-	-	-
366 Gift Card Sales Restaurant	83.00	(83.00)		-	-
367 Restaurant Income	29,444.78		29,444.78	40,580.00	(11,135.22)
369 Board Comm Inc (RF)	575.00	(575.00)	-	-	-
370 Miscellaneous	163.40		163.40	240.00	(76.60)
371 Restaurant Gratuity Income	4,050.94	(4,050.94)	-	-	-
372 Amphi, Chapel, SH Rentals	100.00		100.00	-	100.00
373 Fine (Member) Income	-		-	1,160.00	(1,160.00)
374 Sales Tax Discounts	17.56		17.56	450.00	(432.44)
375 Echo/Web Income	1,281.00		1,281.00	-	1,281.00
380 Legal Int/Coll Reimbursed	58.00		58.00	-	58.00
382 Sale of Fixed Assets	-		-	-	-
391 BWC Refunds	-		-	-	-
395 Miscellaneous Settlement	-		-	-	-
Total Income	273,178.69	(41,015.40)	232,163.29	229,260.00	2,903.29
Gross Profit	273,178.69	(41,015.40)	232,163.29	229,260.00	2,903.29
Expense					
505.5 Interest Expense	3,288.25	(3,288.25)	-	-	-
400 Legal Coll/Repo	1,057.00		1,057.00	3,130.00	(2,073.00)
401 Casual Labor	-		-	-	-
402 IT/Computer Fees	408.75		408.75	-	408.75
403 Payroll Processing Fees	829.25		829.25	-	829.25
404 Internet / TV Fees	1,815.93		1,815.93	-	1,815.93
405 Credit Card Fees	1,430.90		1,430.90	-	1,430.90
407 Drug Tests / Background Cks	228.14		228.14	-	228.14
408 Health Ins. Admin. Fees	36.00		36.00	-	36.00
432 Supplemental Insurances	136.53	(136.53)	-	-	-
447 Subcontractors	-		-	-	-
448 Bank Charges	147.89		147.89	590.00	(442.11)
450 Public Relations	-		-	-	-

	As Reported Apr 19	Less Non-Operating Income and Expenses	Operating Income and Expense	Apr 19 Budget	Difference
452 Copier	612.38		612.38	590.00	22.38
453 Echo/Web	1,085.14		1,085.14	1,410.00	(324.86)
456 Professional Fees	2,016.22		2,016.22	11,130.00	(9,113.78)
458 Supplies Expense	13,451.84		13,451.84	15,620.00	1,046.91
458.1 Lodge Supplies	2,173.68		2,173.68	-	-
458.2 Clubhouse Supplies	1,041.39		1,041.39	-	-
460 Postage	-		-	-	-
462 Trash	1,999.14		1,999.14	1,810.00	189.14
464 Utilities	6,543.70		6,543.70	5,410.00	1,133.70
466 Travel & Mileage Expense	122.42		122.42	220.00	(97.58)
467 Advertising	139.48		139.48	-	139.48
468 Miscellaneous	25.00		25.00	740.00	(715.00)
469 Audit	-		-	10,000.00	-
492 Insurance	7,012.67		7,012.67	9,740.00	(2,727.33)
494 Real Estate Taxes	-		-	-	-
504 Equipment Repair	4,892.53		4,892.53	5,290.00	(397.47)
506 Equipment Supplies	667.19		667.19	-	667.19
508 Fuel	2,264.93		2,264.93	1,520.00	744.93
509 Interest Expense	-		-	-	-
516 New Equipment	-		-	-	-
520 Equipment Rentals	-		-	-	-
524 Chip & Seal Materials	-		-	-	-
526 Stone	-		-	-	-
538 Licenses	744.00		744.00	-	744.00
540 Dues & Subscriptions	15.00		15.00	20.00	(5.00)
550 Food & Beverage Expenses	18,583.25		18,583.25	28,560.00	(9,976.75)
560 Rest Gratuity Pd Out	4,099.94	(4,099.94)	-	-	-
561 Clubhs Grat Pd Out	2,905.72	(2,905.72)	-	-	-
563 Amenities	30,164.63	(30,164.63)	-	-	-
565 Board Committee Expenses	7,977.56	(7,977.56)	-	-	-
567 Great Room Supplies/Expense	240.00		240.00	-	-
581 Entertainment Expenses	1,300.00		1,300.00	1,000.00	300.00
975 Payroll Expenses	74,356.43		74,356.43	78,380.00	(4,023.57)
985 Total Payroll Taxes	23,122.34		23,122.34	20,440.00	2,682.34
800 Capital Fund Interest Expense				-	-
820 Federal Tax	-		-	-	-
830 Less Depreciation	21,569.49	(21,569.49)	-	-	-
Total Expense	238,504.71	(70,142.12)	168,362.59	195,600.00	(27,237.41)
Net Income (Operating Income and Expense)	34,673.98	29,126.72	63,800.70	33,660.00	30,140.70
Capital Fund Reclass (5% of Assessment Income)			(7,165.04)	(6,309.50)	(855.54)
Depreciation Fund Reclass (cash movement)			(10,670.00)	(10,670.00)	-
Net Adjusted Operating Cash Flow			**45,965.67**	**16,680.50**	**29,285.17**

HIDE-A-WAY HILLS CLUB

Operating Income and Expense Analysis

April YTD 2019

	As Reported YTD Apr 19	Less Non-Operating Income and Expenses	Operating Income and Expense	YTD Apr19 Budget	Difference
Income					
321 Dam Late fees\fines	-		-	-	-
315 Assessments	555,085.76		555,085.76	521,450.00	33,635.76
316 New Member Fee (RF)	53,152.32	(31,891.39)	21,260.93	22,220.00	(959.07)
317 Chip & Seal Assessment (RF)	87,797.44		87,797.44	85,620.00	2,177.44
319 Dam Assmnt Income (RF)	107,668.93	(107,668.93)	-	-	
320 Building Permits	1,900.00		1,900.00	2,450.00	(550.00)
325 Golf Clubhouse Income	62,665.93		62,665.93	58,930.00	3,735.93
327 Clubhouse Gratuity Income	9,258.11	(9,258.11)	-	-	-
328 Gift Card Sales Clubhouse	365.00	(365.00)	-	-	-
330 Interest Earned	7,272.24		7,272.24	11,530.00	(4,257.76)
340 Gas Lease	-		-	-	-
350 Sale of Land	-		-	-	-
360 Transfer Fees (RF)	800.00		800.00	1,050.00	(250.00)
365 South Central Power Cap Credits	-		-	-	-
366 Gift Card Sales Restaurant	503.00	(503.00)	-	-	-
367 Restaurant Income	68,869.96		68,869.96	120,780.00	(51,910.04)
369 Board Comm Inc (RF)	5,038.12	(5,038.12)	-	-	
370 Miscellaneous	(229.22)		(229.22)	580.00	(809.22)
371 Restaurant Gratuity Income	9,316.99	(9,316.99)	-	-	
372 Amphi, Chapel, SH Rentals	100.00		100.00	-	
373 Fine (Member) Income	800.00		800.00	-	
374 Sales Tax Discounts	55.10		55.10	-	
375 Echo/Web Income	4,143.00		4,143.00	3,350.00	793.00
380 Legal Int/Coll Reimbursed	3,181.00		3,181.00	1,310.00	1,871.00
382 Sale of Fixed Assets	-		-	800.00	(800.00)
391 BWC Refunds	743.70		743.70	-	
395 Miscellaneous Settlement	-		-	-	-
Total Income	978,487.38	(164,041.54)	814,445.84	830,070.00	(15,624.16)
Gross Profit	978,487.38	(164,041.54)	814,445.84	830,070.00	(15,624.16)
Expense					
505.5 Interest Expense	13,420.69	(13,420.69)	-	-	-
400 Legal Coll/Repo	3,864.00		3,864.00	9,230.00	(5,366.00)
401 Casual Labor	-		-	-	
402 IT / Computer Fees	2,209.59		2,209.59	-	
403 Payroll Processing Fees	3,172.60		3,172.60	-	
404 Internet / TV Fees	7,159.09		7,159.09	-	
405 Credit Card Fees	4,493.98		4,493.98	-	
407 Drug Tests / Background Cks	465.18		465.18	-	
408 Health Ins. Admin. Fees	258.00		258.00	-	
432 Supplemental Insurances	819.18	(819.18)	-	-	
447 Sub-Contractors	-		-	6,290.00	(6,290.00)
448 Bank Charges	773.86		773.86	640.00	133.86
450 Public Relations	-		-	200.00	(200.00)

	As Reported YTD Apr 19	Less Non-Operating Income and Expenses	Operating Income and Expense	YTD Apr19 Budget	Difference
452 Copier	2,481.20		2,481.20	2,300.00	181.20
453 Echo/Web	3,780.51		3,780.51	3,310.00	470.51
456 Professional Fees	7,354.08		7,354.08	36,960.00	(29,605.92)
458 Supplies Expense	35,496.90		35,496.90	56,500.00	(9,818.29)
458.1 Lodge Supplies	7,513.13		7,513.13	-	
458.2 Clubhouse Supplies	3,671.68		3,671.68	-	
460 Postage	2,710.56		2,710.56	2,760.00	(49.44)
462 Trash	6,137.02		6,137.02	7,630.00	(1,492.98)
464 Utilities	28,245.59		28,245.59	28,230.00	15.59
466 Travel & Mileage Expense	524.51		524.51	530.00	(5.49)
467 Advertising	1,478.30		1,478.30	-	
468 Miscellaneous	25.00		25.00	3,360.00	(3,335.00)
469 Audit	-		-	10,000.00	(10,000.00)
492 Insurance	30,664.68		30,664.68	23,030.00	7,634.68
494 Real Estate Taxes	18,294.24	-	18,294.24	17,020.00	1,274.24
504 Equipment Repair	18,146.45		18,146.45	17,020.00	1,126.45
506 Equipment Supplies	2,990.83		2,990.83	1,930.00	1,060.83
508 Fuel	9,288.04		9,288.04	10,320.00	(1,031.96)
509 Interest Expense	-		-	-	-
516 New Equipment	811.15		811.15	-	811.15
520 Equipment Rentals	-		-	-	-
524 Chip & Seal Materials	-		-	680.00	(680.00)
526 Stone	(89.24)		(89.24)	3,450.00	(3,539.24)
538 Licenses	1,973.50		1,973.50	780.00	1,193.50
540 Dues & Subscriptions	925.00		925.00	230.00	695.00
550 Food & Beverage Expenses	69,207.04		69,207.04	90,690.00	(21,482.96)
560 Rest Gratuity Pd Out	9,365.99	(9,365.99)	-	-	-
561 Clubhs Grat Pd Out	9,225.94	(9,225.94)	-	-	-
563 Amenities	48,754.72	(48,754.72)	-	-	-
565 Board Committee Expenses	19,571.50	(19,571.50)	-	-	-
567 Great Room Supplies Expense	(310.00)		(310.00)	-	-
581 Entertainment Expenses	2,525.00		2,525.00	2,490.00	35.00
975 Payroll Expenses	288,882.13		288,882.13	335,810.00	(46,927.87)
985 Total Payroll Taxes	86,281.71		86,281.71	85,200.00	1,081.71
800 Capital Fund Interest Expense	-		-	-	-
820 Federal Tax	-		-	220.00	(220.00)
830 Less Depreciation	83,519.10	(83,519.10)	-	-	-
Total Expense	836,082.43	(184,677.12)	651,405.31	756,810.00	(105,404.69)
Net Income (Operating Income and Expense)	142,404.95	20,635.58	163,040.53	73,260.00	89,780.53
Capital Fund Reclass (5% of Assessment Income)			(27,754.29)	(26,072.50)	(1,681.79)
Depreciation Fund Reclass (cash movement)			(42,680.00)	(42,680.00)	
Net Adjusted Operating Cash Flow			**92,606.24**	**4,507.50**	**88,098.74**