HIDE-A-WAY HILLS CLUB

Operating Income and Expense Analysis

November 2020

	As Reported November 2020	Less Non-Operating Income and Expenses	Operating Income and Expense	November 2020 Budget	Difference
Income					
315 Assessments	164,294.18		164,294.18	147,940.00	16,354.18
316 New Member Fee (RF)	31,351.20	(3,135.12)	28,216.08	2,250.00	25,966.08
317 Chip & Seal Assessment (RF)	-		-	1,650.00	(1,650.00)
319 Dam Assmnt Income (RF)	11,199.84	(11,199.84)	-	-	-
320 Building Permits	1,250.00		1,250.00	(700.00)	1,950.00
321 Dam Late fees\fines	-		-	-	-
325 Golf Clubhouse Income	9,931.11		9,931.11	15,650.00	(5,718.89)
327 Clubhouse Gratuity Income	1,456.64	(1,456.64)	-	-	-
328 Gift Card Sales Clubhouse	-		-	290.00	(290.00)
330 Interest Earned	336.40		336.40	1,060.00	(723.60)
340 Gas Lease	213.32		213.32	210.00	3.32
350 Sale of Land	-		-	-	-
360 Transfer Fees (RF)	350.00	(350.00)	-	-	-
365 South Central Power Cap Credits	-		-	-	-
366 Gift Card Sales Restaurant	-		-	-	-
367 Restaurant Income	2,914.27		2,914.27	1,110.82	1,803.45
369 Board Comm Inc (RF)	12,086.50	(12,086.50)	-	-	-
370 Miscellaneous	-		-	340.00	(340.00)
371 Restaurant Gratuity Income	551.42	(551.42)	-	-	-
372 Amphi, Chapel, SH Rentals	(80.00)		(80.00)	-	(80.00)
373 Fine (Member) Income	1,300.00		1,300.00	100.00	1,200.00
374 Sales Tax Discounts	7.71		7.71	20.00	(12.29)
375 Echo/Web Income	756.00		756.00	690.00	66.00
380 Legal Int/Coll Reimbursed	126.00		126.00	1,490.00	(1,364.00)
382 Sale of Fixed Assets	-		-	-	-
385 Lottery Income	-		-	-	
391 BWC Refunds	-		-	-	-
395 Miscellaneous Settlement	-		-	-	-
398 SOS Fund	-	-	-	-	-
Total Income	238,044.59	(28,779.52)	209,265.07	172,100.82	37,164.25
Gross Profit	238,044.59	(28,779.52)	209,265.07	172,100.82	37,164.25
Expense					
400 Legal Coll/Repo	1,051.00		1,051.00	1,060.00	(9.00)
401 Casual Labor	-		-	-	-
402 IT/Computer Fees	417.40		417.40	396.36	21.04
403 Payroll Processing Fees	630.02		630.02	780.00	(149.98)
404 Internet / TV Fees	1,971.32		1,971.32	759.55	1,211.77
405 Credit Card Fees	651.34		651.34	240.91	410.43
407 Drug Tests / Background Cks	201.52		201.52	-	201.52
408 Health Ins. Admin. Fees	66.00		66.00	260.00	(194.00)
432 Supplemental Insurances	-	-	-	-	-
447 Subcontractors	-		-	-	-
448 Bank Charges	104.02		104.02	120.00	(15.98)
450 Public Relations	-		-	-	-
452 Copier	654.66		654.66	552.73	101.93

	As Reported November 2020	Less Non-Operating Income and Expenses	Operating Income and Expense	November 2020 Budget	Difference
453 Echo/Web	535.26		535.26	520.00	15.26
456 Professional Fees	1,798.13		1,798.13	3,500.00	(1,701.87)
458 Supplies Expense	4,011.29		4,011.29	2,303.64	2,763.18
458.1 Lodge Supplies	67.53		67.53	-	-
458.2 Clubhouse Supplies	988.00		988.00	-	-
460 Postage	-		-	-	-
462 Trash	5,664.35		5,664.35	3,983.27	1,681.08
464 Utilities	3,827.31		3,827.31	5,340.00	(1,512.69)
466 Travel & Mileage Expense	442.55		442.55	772.73	(330.18)
467 Advertising	-		-	-	-
468 Miscellaneous	1.00		1.00	-	1.00
469 CPA & Audit Fees	-		-	-	-
492 Insurance	18,460.13		18,460.13	18,700.00	(239.87)
494 Real Estate Taxes	-		-	-	-
504 Equipment Repair	120.12		120.12	9,007.27	(8,887.15)
505.5 Interest Expense	-	-	-	-	-
506 Equipment Supplies	4,781.24		4,781.24	(0.18)	4,781.42
508 Fuel	2,459.73		2,459.73	3,400.00	(940.27)
509 Interest Expense	-		-	-	-
516 New Equipment	-		-	-	-
520 Equipment Rentals	-		-	-	-
524 Chip & Seal Materials	2,617.51		2,617.51	-	2,617.51
526 Stone	-		-	230.00	(230.00)
538 Licenses	2,021.00		2,021.00	1,945.00	76.00
540 Dues & Subscriptions	64.69		64.69	20.00	44.69
550 Food & Beverage Expenses	7,885.44		7,885.44	4,740.73	3,144.71
557 Linen Expense	235.23		235.23	-	235.23
559 Janitor Supplies	110.94		110.94	-	110.94
560 Rest Gratuity Pd Out	548.29	(548.29)	-	-	-
561 Clubhs Grat Pd Out	1,488.59	(1,488.59)	-	-	-
563 Amenities	742.05	(742.05)	-	-	-
565 Board Committee Expenses	25,852.62	(25,852.62)	-	-	-
567 Great Room Supplies/Expense	-		-	-	-
578 Uniforms	-		-	276.27	(276.27)
581 Entertainment Expenses	-		-	0.09	(0.09)
585 Lottery Expenses	-		-	-	-
975 Payroll Expenses	61,635.63	-	61,635.63	55,229.27	6,406.36
985 Total Payroll Taxes	7,958.96	-	7,958.96	19,533.91	(11,574.95)
800 Capital Fund Interest Expense	-			-	-
820 Federal Tax	-		-	3,390.00	(3,390.00)
830 Less Depreciation	20,286.51	(20,286.51)	-	-	-
Total Expense	180,351.38	(48,918.06)	131,433.32	137,061.55	(5,628.23)
Net Income (Operating Income and Expense)	57,693.21	20,138.54	77,831.75	35,039.27	42,792.48
Capital Fund Reclass (10% of Assessment Income)			(16,429.42)	(14,794.00)	(1,635.42)
Depreciation Fund Reclass (cash movement)			(16,700.00)	(16,700.00)	-
Net Adjusted Operating Cash Flow			**44,702.33**	**3,545.27**	**41,157.06**

HIDE-A-WAY HILLS CLUB

Operating Income and Expense Analysis

November YTD 2020

	As Reported November 2020	Less Non-Operating Income and Expenses	Operating Income and Expense	November 2020 YTD Budget	Difference
Income					
315 Assessments	1,555,783.57		1,555,783.57	1,494,930.00	60,853.57
316 New Member Fee (RF)	353,980.02	(102,019.17)	251,960.85	83,350.00	168,610.85
317 Chip & Seal Assessment (RF)	157,381.48		157,381.48	156,960.00	421.48
319 Dam Assmnt Income (RF)	181,868.58	(181,868.58)	-	-	-
320 Building Permits	15,000.00		15,000.00	4,200.00	10,800.00
321 Dam Late fees\fines	-		-	-	-
325 Golf Clubhouse Income	141,399.84		141,399.84	207,360.00	(65,960.16)
327 Clubhouse Gratuity Income	20,470.61	(20,470.61)	-	-	-
328 Gift Card Sales Clubhouse	2,620.00		2,620.00	1,360.00	1,260.00
330 Interest Earned	7,459.09		7,459.09	15,830.00	(8,370.91)
340 Gas Lease	6,815.20		6,815.20	6,810.00	5.20
350 Sale of Land	49,450.00		49,450.00	4,000.00	45,450.00
360 Transfer Fees (RF)	4,400.00	(4,400.00)	-	-	-
365 South Central Power Cap Credits	-		-	-	-
366 Gift Card Sales Restaurant	540.00		540.00	-	540.00
367 Restaurant Income	30,478.12		30,478.12	15,188.18	15,289.94
369 Board Comm Inc (RF)	97,083.11	(97,083.11)	-	-	-
370 Miscellaneous	2,193.18		2,193.18	1,630.00	563.18
371 Restaurant Gratuity Income	6,521.25	(6,521.25)	-	-	-
372 Amphi, Chapel, SH Rentals	430.00		430.00	510.00	(80.00)
373 Fine (Member) Income	2,275.00		2,275.00	2,560.00	(285.00)
374 Sales Tax Discounts	82.37		82.37	190.00	(107.63)
375 Echo/Web Income	9,266.00		9,266.00	9,110.00	156.00
380 Legal Int/Coll Reimbursed	4,649.00		4,649.00	8,550.00	(3,901.00)
382 Sale of Fixed Assets	-		-	-	-
385 Lottery Income	2,143.39		2,143.39	-	-
391 BWC Refunds	30,370.26		30,370.26	12,338.00	18,032.26
395 Miscellaneous Settlement	-		-	-	-
398 SOS Fund	36,025.78	(36,025.78)	-	-	-
Total Income	2,718,685.85	(448,388.50)	2,270,297.35	2,024,876.18	245,421.17
Gross Profit	2,718,685.85	(448,388.50)	2,270,297.35	2,024,876.18	245,421.17
Expense					
400 Legal Coll/Repo	10,493.00		10,493.00	11,040.00	(547.00)
401 Casual Labor	-		-	-	-
402 IT / Computer Fees	5,372.38		5,372.38	4,951.64	420.74
403 Payroll Processing Fees	8,101.03		8,101.03	9,990.00	(1,888.97)
404 Internet / TV Fees	20,391.54		20,391.54	13,980.45	6,411.09
405 Credit Card Fees	7,768.41		7,768.41	5,190.09	2,578.32
407 Drug Tests / Background Cks	1,437.98		1,437.98	1,299.64	138.34
408 Health Ins. Admin. Fees	582.00		582.00	1,010.00	(428.00)
432 Supplemental Insurances	50.74	(50.74)	-	-	-
447 Sub-Contractors	101,799.53		101,799.53	119,110.00	(17,310.47)
448 Bank Charges	1,264.18		1,264.18	2,140.00	(875.82)
450 Public Relations	68.60		68.60	-	68.60
452 Copier	7,106.62		7,106.62	6,364.27	742.35

	As Reported November 2020	Less Non-Operating Income and Expenses	Operating Income and Expense	November 2020 YTD Budget	Difference
453 Echo/Web	5,069.57		5,069.57	5,110.00	(40.43)
456 Professional Fees	36,144.48		36,144.48	27,780.00	8,364.48
458 Supplies Expense	61,683.56		61,683.56	89,326.36	(13,671.47)
458.1 Lodge Supplies	3,499.28		3,499.28	-	
458.2 Clubhouse Supplies	10,472.05		10,472.05	-	
460 Postage	6,658.36		6,658.36	6,760.00	(101.64)
462 Trash	32,163.63		32,163.63	21,782.73	10,380.90
464 Utilities	54,094.72		54,094.72	64,010.00	(9,915.28)
466 Travel & Mileage Expense	2,281.39		2,281.39	1,927.27	354.12
467 Advertising	139.48		139.48	980.00	(840.52)
468 Miscellaneous	177.00		177.00	60.00	117.00
469 CPA & Audit Fees	920.00		920.00	-	920.00
492 Insurance	90,081.67		90,081.67	124,950.00	(34,868.33)
494 Real Estate Taxes	43,952.03		43,952.03	-	43,952.03
504 Equipment Repair	27,261.59		27,261.59	43,272.73	(16,011.14)
505.5 Interest Expense	19,112.08	(19,112.08)	-	-	-
506 Equipment Supplies	7,505.70		7,505.70	12,512.18	(5,006.48)
508 Fuel	23,272.52		23,272.52	32,170.00	(8,897.48)
509 Interest Expense	-		-	-	-
516 New Equipment	(1,550.54)		(1,550.54)	5,350.00	(6,900.54)
520 Equipment Rentals	3,300.00		3,300.00	3,060.00	240.00
524 Chip & Seal Materials	55,492.59		55,492.59	53,230.00	2,262.59
526 Stone	1,918.79		1,918.79	4,790.00	(2,871.21)
538 Licenses	4,192.00		4,192.00	7,915.00	(3,723.00)
540 Dues & Subscriptions	1,057.15		1,057.15	1,120.00	(62.85)
550 Food & Beverage Expenses	108,948.23		108,948.23	103,247.27	5,700.96
557 Linen Expense	2,696.76		2,696.76	-	2,696.76
559 Janitor Supplies	4,448.58		4,448.58	-	4,448.58
560 Rest Gratuity Pd Out	6,751.19	(6,751.19)	-	-	-
561 Clubhs Grat Pd Out	20,472.06	(20,472.06)	-	-	-
563 Amenities	98,202.83	(98,202.83)	-	-	-
565 Board Committee Expenses	103,926.26	(103,926.26)	-	-	-
567 Great Room Supplies Expense	(408.00)		(408.00)	290.00	(698.00)
578 Uniforms	1,254.64		1,254.64	658.09	596.55
581 Entertainment Expenses	800.00		800.00	2,354.91	(1,554.91)
585 Lottery Expenses	2,434.50		2,434.50	-	-
975 Payroll Expenses	729,116.85	(27,912.39)	701,204.46	681,652.73	19,551.73
985 Total Payroll Taxes	185,365.82	(2,538.70)	182,827.12	220,329.09	(37,501.97)
800 Capital Fund Interest Expense	-		-	-	-
820 Federal Tax	1,594.40		1,594.40	3,390.00	(1,795.60)
830 Less Depreciation	227,150.07	(227,150.07)	-	-	-
Total Expense	2,146,089.30	(506,116.32)	1,639,972.98	1,693,104.45	(53,131.47)
Net Income (Operating Income and Expense)	572,596.55	57,727.82	630,324.37	331,771.73	298,552.64
Capital Fund Reclass (10% of Assessment Income)			(155,578.36)	(149,493.00)	(6,085.36)
Depreciation Fund Reclass (cash movement)			(183,700.00)	(183,700.00)	-
Net Adjusted Operating Cash Flow			**291,046.01**	**(1,421.27)**	**292,467.29**