

Cincinnati Bridge Association
Balance Sheet Prev Year Comparison
As of December 31, 2021

	Dec 31, 21	Dec 31, 20	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
CBA Investments				
TDA CBA Invested Cash	119,427.47	139,419.74	-19,992.27	-14.3%
TDA Gain/Loss	76,172.78	66,229.22	9,943.56	15.0%
Total CBA Investments	195,600.25	205,648.96	-10,048.71	-4.9%
US Bank Checking	35,238.03	36,844.84	-1,606.81	-4.4%
US Bank Money Market	0.00	-9.53	9.53	100.0%
Total Checking/Savings	230,838.28	242,484.27	-11,645.99	-4.8%
Other Current Assets				
ST Lease Asset	32,757.19	0.00	32,757.19	100.0%
Total Other Current Assets	32,757.19	0.00	32,757.19	100.0%
Total Current Assets	263,595.47	242,484.27	21,111.20	8.7%
Other Assets				
Investment Unrealized Gain/Loss	-1,007.73	0.00	-1,007.73	-100.0%
LT Lease Asset	120,109.71	0.00	120,109.71	100.0%
Total Other Assets	119,101.98	0.00	119,101.98	100.0%
TOTAL ASSETS	382,697.45	242,484.27	140,213.18	57.8%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
Accounts Payable	0.00	834.00	-834.00	-100.0%
Total Accounts Payable	0.00	834.00	-834.00	-100.0%
Other Current Liabilities				
Sachs Fund	2,797.09	2,797.09	0.00	0.0%
ST Lease Liability	32,757.19	0.00	32,757.19	100.0%
Total Other Current Liabilities	35,554.28	2,797.09	32,757.19	1,171.1%
Total Current Liabilities	35,554.28	3,631.09	31,923.19	879.2%
Long Term Liabilities				
LT Lease Liability	120,109.71	0.00	120,109.71	100.0%
Total Long Term Liabilities	120,109.71	0.00	120,109.71	100.0%
Total Liabilities	155,663.99	3,631.09	152,032.90	4,187.0%

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04/11/22

Accrual Basis

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Equity				
Opening Balance Equity	32,096.63	32,096.63	0.00	0.0%
Retained Earnings	206,756.55	230,061.72	-23,305.17	-10.1%
Net Income	-11,819.72	-23,305.17	11,485.45	49.3%
Total Equity	<u>227,033.46</u>	<u>238,853.18</u>	<u>-11,819.72</u>	<u>-5.0%</u>
TOTAL LIABILITIES & EQUITY	<u>382,697.45</u>	<u>242,484.27</u>	<u>140,213.18</u>	<u>57.8%</u>

Cincinnati Bridge Association
Profit & Loss by Class
 January through December 2021

	CBA	CBC	TOTAL
Ordinary Income/Expense			
Income			
ACBL	3,389.62	0.00	3,389.62
Credit Card Rewards	25.00	25.00	50.00
Education/Donations/Other			
Come & Play	0.00	80.00	80.00
Donations/COVID	10,810.00	0.00	10,810.00
Free Play Sale	0.00	144.00	144.00
OLLI Income	665.00	0.00	665.00
Supervised Play	0.00	644.00	644.00
Total Education/Donations/Other	11,475.00	868.00	12,343.00
Investments			
Dividend Income	8,671.53	0.00	8,671.53
Gain/Loss on Securities	1,425.60	0.00	1,425.60
Total Investments	10,097.13	0.00	10,097.13
Table Fees			
Altman Monday Evening Bridge	0.00	997.50	997.50
CBA Virtual Club	5,479.22	0.00	5,479.22
Deschappelles	0.00	1,170.00	1,170.00
Friday Open Queen City Duplicat	0.00	5,375.41	5,375.41
Saturday Afternoon	0.00	1,668.70	1,668.70
Thursday Evening	0.00	1,378.58	1,378.58
Thursday Morning	0.00	862.91	862.91
Thursday Morning 0-1250	0.00	2,880.00	2,880.00
Thursday Queen City 8 is Enough	0.00	375.00	375.00
Wednesday Queen City Duplicate	0.00	3,592.50	3,592.50
Total Table Fees	5,479.22	18,300.60	23,779.82
Table Fees - CBA			
Holiday Party	1,803.00	0.00	1,803.00
Special Games-Rent	-2,062.50	2,062.50	0.00
Tuesday Evening CBA	357.58	0.00	357.58
Total Table Fees - CBA	98.08	2,062.50	2,160.58
Total Income	30,564.05	21,256.10	51,820.15
Gross Profit	30,564.05	21,256.10	51,820.15

Cincinnati Bridge Association
Profit & Loss by Class
 January through December 2021

	CBA	CBC	TOTAL
Expense			
Bank Fee			
Square Fees	21.38	0.00	21.38
Bank Fee - Other	60.00	0.00	60.00
Total Bank Fee	81.38	0.00	81.38
Board & District Meetings			
Holiday Party	20.00	0.00	20.00
Total Board & District Meetings	20.00	0.00	20.00
Building Expense			
Cincinnati Bell	0.00	1,545.33	1,545.33
Cleaning	0.00	4,375.56	4,375.56
Duke Energy	0.00	4,063.65	4,063.65
Repairs and Maintenance	0.00	1,478.75	1,478.75
Total Building Expense	0.00	11,463.29	11,463.29
Free Plays			
Free Plays - Redemptions	16.00	80.00	96.00
Free Plays - Volunteer Comp.	0.00	168.75	168.75
Total Free Plays	16.00	248.75	264.75
Game Expenses			
ACBL Sanction Fees/Records	1,192.00	0.00	1,192.00
Educational Event Expense			
Educational Development			
Teacher Compensation	450.00	0.00	450.00
Total Educational Development	450.00	0.00	450.00
Educational Event Expense - Other	200.39	0.00	200.39
Total Educational Event Expense	650.39	0.00	650.39
Total Game Expenses	1,842.39	0.00	1,842.39
Insurance	419.00	419.00	838.00
Internet	0.00	73.48	73.48
Miscellaneous	-843.53	0.00	-843.53
Rent			
Base Bldg Rent	0.00	30,555.00	30,555.00
Common Area Maintenance	0.00	15,790.95	15,790.95
Tables - Storage	495.00	0.00	495.00
Total Rent	495.00	46,345.95	46,840.95

Cincinnati Bridge Association
Profit & Loss by Class
 January through December 2021

	CBA	CBC	TOTAL
Supplies			
Computers, Copiers & Printers	460.11	521.09	981.20
Supplies - Bridge	30.00	-50.00	-20.00
Supplies - General	71.35	151.34	222.69
Supplies - Kitchen, Snacks, Etc	24.00	1,003.17	1,027.17
Supplies & Repairs	0.00	233.97	233.97
Supplies - Other	0.00	53.31	53.31
Total Supplies	585.46	1,912.88	2,498.34
Tax on Investment Income	2,464.46	0.00	2,464.46
Total Expense	5,080.16	60,463.35	65,543.51
Net Ordinary Income	25,483.89	-39,207.25	-13,723.36
Other Income/Expense			
Other Income			
Tournament Revenue			
NAOP	1,000.00	0.00	1,000.00
Tournament - Regional	6,420.52	0.00	6,420.52
Tournament - Sectional	3,155.00	0.00	3,155.00
Total Tournament Revenue	10,575.52	0.00	10,575.52
Total Other Income	10,575.52	0.00	10,575.52
Other Expense			
Tournament Expenses			
ACBL fees	437.72	0.00	437.72
Advertising	472.97	0.00	472.97
Director/Caddy Compensation	2,290.00	0.00	2,290.00
Facility	5,000.00	0.00	5,000.00
Food/Supplies	471.19	0.00	471.19
Total Tournament Expenses	8,671.88	0.00	8,671.88
Total Other Expense	8,671.88	0.00	8,671.88
Net Other Income	1,903.64	0.00	1,903.64
Net Income	27,387.53	-39,207.25	-11,819.72

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