

Cincinnati Bridge Association
Profit & Loss by Class
 January through August 2022

	CBA	CBC	TOTAL
Ordinary Income/Expense			
Income			
ACBL	3,108.95	0.00	3,108.95
Credit Card Rewards	25.00	0.00	25.00
Education/Donations/Other			
Come & Play	0.00	75.00	75.00
Donations	370.00	0.00	370.00
Donations/COVID	4,010.99	0.00	4,010.99
OLLI Income	1,695.00	0.00	1,695.00
Supervised Play	29.00	1,222.00	1,251.00
Teacher Rental Income	51.00	32.00	83.00
Total Education/Donations/Other	6,155.99	1,329.00	7,484.99
Free Play Taxable Compensation	-15.00	0.00	-15.00
Table Fees			
Altman Monday Evening Bridge	0.00	3,210.00	3,210.00
CBA Virtual Club	773.68	0.00	773.68
Deschappelles	0.00	1,207.50	1,207.50
Friday Non Sanctioned	0.00	2,015.00	2,015.00
Friday Open Queen City Duplicat	0.00	2,889.05	2,889.05
Saturday Afternoon	0.00	2,167.50	2,167.50
Thursday Morning 0-1250	0.00	3,682.50	3,682.50
Thursday Queen City 8 is Enough	0.00	2,165.00	2,165.00
Tuesday Queen City 8 is Enough	0.00	225.00	225.00
Wednesday Queen City Duplicate	0.00	4,193.25	4,193.25
Total Table Fees	773.68	21,754.80	22,528.48
Table Fees - CBA			
Awards Party	504.00	0.00	504.00
Special Games-Rent	-2,865.00	2,865.00	0.00
Total Table Fees - CBA	-2,361.00	2,865.00	504.00
Total Income	7,687.62	25,948.80	33,636.42
Gross Profit	7,687.62	25,948.80	33,636.42
Expense			
Bank Fee			
Square Fees	74.80	0.00	74.80
Bank Fee - Other	60.00	0.00	60.00
Total Bank Fee	134.80	0.00	134.80

Cincinnati Bridge Association
Profit & Loss by Class
 January through August 2022

	CBA	CBC	TOTAL
Board & District Meetings			
Holiday Party	624.00	0.00	624.00
Board & District Meetings - Other	212.76	0.00	212.76
Total Board & District Meetings	836.76	0.00	836.76
Building Expense			
Cincinnati Bell	0.00	1,136.09	1,136.09
Cleaning	0.00	4,165.00	4,165.00
Duke Energy	0.00	4,006.59	4,006.59
Repairs and Maintenance	0.00	925.50	925.50
Total Building Expense	0.00	10,233.18	10,233.18
Free Plays			
Free Play - Redemption M/M	240.00	0.00	240.00
Free Plays - Redemptions	0.00	24.00	24.00
Free Plays - Volunteer Comp.	307.50	49.25	356.75
Total Free Plays	547.50	73.25	620.75
Game Expenses			
ACBL Sanction Fees/Records	77.00	0.00	77.00
Educational Event Expense			
Educational Development			
Teacher Compensation	1,300.00	0.00	1,300.00
Total Educational Development	1,300.00	0.00	1,300.00
Total Educational Event Expense	1,300.00	0.00	1,300.00
Total Game Expenses	1,377.00	0.00	1,377.00
Insurance	847.00	0.00	847.00
Internet	239.21	62.97	302.18
Rent			
Base Bldg Rent	0.00	26,712.00	26,712.00
Common Area Maintenance	0.00	8,564.93	8,564.93
Tables - Storage	585.00	0.00	585.00
Total Rent	585.00	35,276.93	35,861.93
Supplies			
Computers, Copiers & Printers	290.99	107.77	398.76
Supplies - Bridge	0.00	388.06	388.06
Supplies - General	265.67	0.00	265.67
Supplies - Kitchen, Snacks, Etc	71.00	995.42	1,066.42
Supplies & Repairs	0.00	1,796.90	1,796.90
Total Supplies	627.66	3,288.15	3,915.81

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	CBA	CBC	TOTAL
Tax on Investment Income	1,911.00	0.00	1,911.00
Total Expense	7,105.93	48,934.48	56,040.41
Net Ordinary Income	581.69	-22,985.68	-22,403.99
Other Income/Expense			
Other Income			
Tournament Revenue			
February STaC	2,310.00	0.00	2,310.00
January STaC	1,886.50	49.00	1,935.50
March STaC	2,765.00	0.00	2,765.00
Tournament - Regional			
Raffle Income	1,375.00	0.00	1,375.00
Tournament - Regional - Other	27,280.00	0.00	27,280.00
Total Tournament - Regional	28,655.00	0.00	28,655.00
Total Tournament Revenue	35,616.50	49.00	35,665.50
Total Other Income	35,616.50	49.00	35,665.50
Other Expense			
Tournament Expenses			
ACBL fees	8,137.75	0.00	8,137.75
Advertising	2,065.06	0.00	2,065.06
Director/Caddy Compensation	10,213.80	0.00	10,213.80
Facility	5,000.00	0.00	5,000.00
Food/Supplies	601.81	78.07	679.88
Free Plays/Discounts	742.00	0.00	742.00
Prizes	749.50	0.00	749.50
Tournament Expenses-District Fe	448.40	0.00	448.40
Tournament Expenses - Other	100.00	0.00	100.00
Total Tournament Expenses	28,058.32	78.07	28,136.39
Total Other Expense	28,058.32	78.07	28,136.39
Net Other Income	7,558.18	-29.07	7,529.11
Net Income	8,139.87	-23,014.75	-14,874.88

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Cincinnati Bridge Association
Profit & Loss Prev Year Comparison
 January through August 2022

	Jan - Aug 22	Jan - Aug 21	\$ Change
Ordinary Income/Expense			
Income			
ACBL	3,108.95	3,389.62	-280.67
Credit Card Rewards	25.00	50.00	-25.00
Education/Donations/Other			
Come & Play	75.00	0.00	75.00
Donations	370.00	0.00	370.00
Donations/COVID	4,010.99	0.00	4,010.99
OLLI Income	1,695.00	0.00	1,695.00
Supervised Play	1,251.00	83.00	1,168.00
Teacher Rental Income	83.00	0.00	83.00
Total Education/Donations/Other	7,484.99	83.00	7,401.99
Free Play Taxable Compensation	-15.00	0.00	-15.00
Table Fees			
Altman Monday Evening Bridge	3,210.00	60.00	3,150.00
CBA Virtual Club	773.68	5,056.79	-4,283.11
Deschappelles	1,207.50	0.00	1,207.50
Friday Non Sanctioned	2,015.00	0.00	2,015.00
Friday Open Queen City Duplicat	2,889.05	3,417.91	-528.86
Saturday Afternoon	2,167.50	726.08	1,441.42
Thursday Evening	0.00	628.58	-628.58
Thursday Morning	0.00	862.91	-862.91
Thursday Morning 0-1250	3,682.50	615.00	3,067.50
Thursday Queen City 8 is Enough	2,165.00	0.00	2,165.00
Tuesday Queen City 8 is Enough	225.00	0.00	225.00
Wednesday Queen City Duplicate	4,193.25	1,845.00	2,348.25
Total Table Fees	22,528.48	13,212.27	9,316.21
Table Fees - CBA			
Awards Party	504.00	0.00	504.00
Special Games-Rent	0.00	0.00	0.00
Tuesday Evening CBA	0.00	357.58	-357.58
Total Table Fees - CBA	504.00	357.58	146.42
Total Income	33,636.42	17,092.47	16,543.95
Gross Profit	33,636.42	17,092.47	16,543.95
Expense			
Bank Fee			
Square Fees	74.80	0.00	74.80
Bank Fee - Other	60.00	60.00	0.00
Total Bank Fee	134.80	60.00	74.80

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 January through August 2022

	Jan - Aug 22	Jan - Aug 21	\$ Change
Board & District Meetings			
Holiday Party	624.00	0.00	624.00
Board & District Meetings - Other	212.76	0.00	212.76
Total Board & District Meetings	836.76	0.00	836.76
Building Expense			
Cincinnati Bell	1,136.09	973.86	162.23
Cleaning	4,165.00	2,590.56	1,574.44
Duke Energy	4,006.59	3,078.68	927.91
Repairs and Maintenance	925.50	1,329.75	-404.25
Total Building Expense	10,233.18	7,972.85	2,260.33
Free Plays			
Free Play - Redemption M/M	240.00	0.00	240.00
Free Plays - Redemptions	24.00	0.00	24.00
Free Plays - Volunteer Comp.	356.75	52.50	304.25
Total Free Plays	620.75	52.50	568.25
Game Expenses			
ACBL Sanction Fees/Records	77.00	957.00	-880.00
Educational Event Expense			
Educational Development			
Teacher Compensation	1,300.00	0.00	1,300.00
Total Educational Development	1,300.00	0.00	1,300.00
Total Educational Event Expense	1,300.00	0.00	1,300.00
Total Game Expenses	1,377.00	957.00	420.00
Insurance	847.00	838.00	9.00
Internet	302.18	73.48	228.70
Rent			
Base Bldg Rent	26,712.00	21,825.00	4,887.00
Common Area Maintenance	8,564.93	11,208.21	-2,643.28
Tables - Storage	585.00	440.00	145.00
Total Rent	35,861.93	33,473.21	2,388.72

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Cincinnati Bridge Association
Profit & Loss Prev Year Comparison
 January through August 2022

	Jan - Aug 22	Jan - Aug 21	\$ Change
Supplies			
Computers, Copiers & Printers	398.76	549.56	-150.80
Supplies - Bridge	388.06	-20.00	408.06
Supplies - General	265.67	160.06	105.61
Supplies - Kitchen, Snacks, Etc	1,066.42	347.67	718.75
Supplies & Repairs	1,796.90	0.00	1,796.90
Supplies - Other	0.00	15.00	-15.00
Total Supplies	3,915.81	1,052.29	2,863.52
Tax on Investment Income	1,911.00	2,464.46	-553.46
Total Expense	56,040.41	46,943.79	9,096.62
Net Ordinary Income	-22,403.99	-29,851.32	7,447.33
Other Income/Expense			
Other Income			
Tournament Revenue			
February STaC	2,310.00	0.00	2,310.00
January STaC	1,935.50	0.00	1,935.50
March STaC	2,765.00	0.00	2,765.00
Tournament - Regional			
Raffle Income	1,375.00	0.00	1,375.00
Tournament - Regional - Other	27,280.00	0.00	27,280.00
Total Tournament - Regional	28,655.00	0.00	28,655.00
Total Tournament Revenue	35,665.50	0.00	35,665.50
Total Other Income	35,665.50	0.00	35,665.50
Other Expense			
Tournament Expenses			
ACBL fees	8,137.75	0.00	8,137.75
Advertising	2,065.06	472.97	1,592.09
Director/Caddy Compensation	10,213.80	0.00	10,213.80
Facility	5,000.00	0.00	5,000.00
Food/Supplies	679.88	0.00	679.88
Free Plays/Discounts	742.00	0.00	742.00

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Profit & Loss Prev Year Comparison
January through August 2022

	Jan - Aug 22	Jan - Aug 21	\$ Change
Prizes	749.50	0.00	749.50
Tournament Expenses-District Fe	448.40	0.00	448.40
Tournament Expenses - Other	100.00	0.00	100.00
Total Tournament Expenses	28,136.39	472.97	27,663.42
Total Other Expense	28,136.39	472.97	27,663.42
Net Other Income	7,529.11	-472.97	8,002.08
Net Income	-14,874.88	-30,324.29	15,449.41

Cincinnati Bridge Association
Profit & Loss Prev Year Comparison
 January through August 2022

	% Change
Ordinary Income/Expense	
Income	
ACBL	-8.3%
Credit Card Rewards	-50.0%
Education/Donations/Other	
Come & Play	100.0%
Donations	100.0%
Donations/COVID	100.0%
OLLI Income	100.0%
Supervised Play	1,407.2%
Teacher Rental Income	100.0%
Total Education/Donations/Other	8,918.1%
Free Play Taxable Compensation	-100.0%
Table Fees	
Altman Monday Evening Bridge	5,250.0%
CBA Virtual Club	-84.7%
Deschappelles	100.0%
Friday Non Sanctioned	100.0%
Friday Open Queen City Duplicat	-15.5%
Saturday Afternoon	198.5%
Thursday Evening	-100.0%
Thursday Morning	-100.0%
Thursday Morning 0-1250	498.8%
Thursday Queen City 8 is Enough	100.0%
Tuesday Queen City 8 is Enough	100.0%
Wednesday Queen City Duplicate	127.3%
Total Table Fees	70.5%
Table Fees - CBA	
Awards Party	100.0%
Special Games-Rent	0.0%
Tuesday Evening CBA	-100.0%
Total Table Fees - CBA	41.0%
Total Income	96.8%
Gross Profit	96.8%
Expense	
Bank Fee	
Square Fees	100.0%
Bank Fee - Other	0.0%
Total Bank Fee	124.7%

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Profit & Loss Prev Year Comparison
 January through August 2022

	% Change
Board & District Meetings	
Holiday Party	100.0%
Board & District Meetings - Other	100.0%
Total Board & District Meetings	100.0%
Building Expense	
Cincinnati Bell	16.7%
Cleaning	60.8%
Duke Energy	30.1%
Repairs and Maintenance	-30.4%
Total Building Expense	28.4%
Free Plays	
Free Play - Redemption M/M	100.0%
Free Plays - Redemptions	100.0%
Free Plays - Volunteer Comp.	579.5%
Total Free Plays	1,082.4%
Game Expenses	
ACBL Sanction Fees/Records	-92.0%
Educational Event Expense	
Educational Development	
Teacher Compensation	100.0%
Total Educational Development	100.0%
Total Educational Event Expense	100.0%
Total Game Expenses	43.9%
Insurance	1.1%
Internet	311.2%
Rent	
Base Bldg Rent	22.4%
Common Area Maintenance	-23.6%
Tables - Storage	33.0%
Total Rent	7.1%

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Profit & Loss Prev Year Comparison
January through August 2022

	<u>% Change</u>
Supplies	
Computers, Copiers & Printers	-27.4%
Supplies - Bridge	2,040.3%
Supplies - General	66.0%
Supplies - Kitchen, Snacks, Etc	206.7%
Supplies & Repairs	100.0%
Supplies - Other	-100.0%
Total Supplies	<u>272.1%</u>
Tax on Investment Income	<u>-22.5%</u>
Total Expense	<u>19.4%</u>
Net Ordinary Income	25.0%
Other Income/Expense	
Other Income	
Tournament Revenue	
February STaC	100.0%
January STaC	100.0%
March STaC	100.0%
Tournament - Regional	
Raffle Income	100.0%
Tournament - Regional - Other	100.0%
Total Tournament - Regional	<u>100.0%</u>
Total Tournament Revenue	<u>100.0%</u>
Total Other Income	100.0%
Other Expense	
Tournament Expenses	
ACBL fees	100.0%
Advertising	336.6%
Director/Caddy Compensation	100.0%
Facility	100.0%
Food/Supplies	100.0%
Free Plays/Discounts	100.0%

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	<u>% Change</u>
Prizes	100.0%
Tournament Expenses-District Fe	100.0%
Tournament Expenses - Other	100.0%
Total Tournament Expenses	<u>5,848.9%</u>
Total Other Expense	<u>5,848.9%</u>
Net Other Income	<u>1,691.9%</u>
Net Income	<u><u>51.0%</u></u>

Cincinnati Bridge Association
Balance Sheet Prev Year Comparison
As of August 31, 2022

	Aug 31, 22	Aug 31, 21	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
CBA Investments				
TDA CBA Invested Cash	119,427.47	118,419.74	1,007.73	0.9%
TDA Gain/Loss	76,172.78	66,229.22	9,943.56	15.0%
Total CBA Investments	195,600.25	184,648.96	10,951.29	5.9%
US Bank Checking	20,363.15	27,520.55	-7,157.40	-26.0%
US Bank Money Market	0.00	-9.53	9.53	100.0%
Total Checking/Savings	215,963.40	212,159.98	3,803.42	1.8%
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	248,720.59	212,159.98	36,560.61	17.2%
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	367,822.57	212,159.98	155,662.59	73.4%
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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Cincinnati Bridge Association
Balance Sheet Prev Year Comparison
As of August 31, 2022

	<u>Aug 31, 22</u>	<u>Aug 31, 21</u>	<u>\$ Change</u>	<u>% Change</u>
Equity				
Opening Balance Equity	32,096.63	32,096.63	0.00	0.0%
Retained Earnings	194,936.83	206,756.55	-11,819.72	-5.7%
Net Income	-14,874.88	-30,324.29	15,449.41	51.0%
Total Equity	<u>212,158.58</u>	<u>208,528.89</u>	<u>3,629.69</u>	<u>1.7%</u>
TOTAL LIABILITIES & EQUITY	<u>367,822.57</u>	<u>212,159.98</u>	<u>155,662.59</u>	<u>73.4%</u>