

Cincinnati Bridge Association
Balance Sheet Prev Year Comparison
As of June 30, 2022

	Jun 30, 22	Jun 30, 21	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
CBA Investments				
TDA CBA Invested Cash	119,427.47	138,419.74	-18,992.27	-13.7%
TDA Gain/Loss	76,172.78	66,229.22	9,943.56	15.0%
Total CBA Investments	195,600.25	204,648.96	-9,048.71	-4.4%
US Bank Checking	27,100.69	15,133.18	11,967.51	79.1%
US Bank Money Market	0.00	-9.53	9.53	100.0%
Total Checking/Savings	222,700.94	219,772.61	2,928.33	1.3%
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	255,458.13	219,772.61	35,685.52	16.2%
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	374,560.11	219,772.61	154,787.50	70.4%
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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Accrual Basis

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	Jun 30, 22	Jun 30, 21	\$ Change	% Change
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	-8,137.34	-22,711.66	14,574.32	64.2%
Total Equity	218,896.12	216,141.52	2,754.60	1.3%
TOTAL LIABILITIES & EQUITY	374,560.11	219,772.61	154,787.50	70.4%

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Accrual Basis

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

	Jan - Jun 22	Jan - Jun 21	\$ Change
Ordinary Income/Expense			
Income			
ACBL	1,437.00	1,595.13	-158.13
Credit Card Rewards	25.00	25.00	0.00
Education/Donations/Other			
Come & Play	22.00	0.00	22.00
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	874.00	0.00	874.00
Teacher Rental Income	83.00	0.00	83.00
Total Education/Donations/Other	7,054.99	0.00	7,054.99
Table Fees			
Altman Monday Evening Bridge	2,212.50	30.00	2,182.50
CBA Virtual Club	773.68	4,520.75	-3,747.07
Deschappelles	1,147.50	0.00	1,147.50
Friday Non Sanctioned	1,336.00	0.00	1,336.00
Friday Open Queen City Duplicat	2,064.05	2,270.41	-206.36
Saturday Afternoon	1,635.00	478.58	1,156.42
Thursday Evening	0.00	448.58	-448.58
Thursday Morning	0.00	862.91	-862.91
Thursday Morning 0-1250	2,760.00	0.00	2,760.00
Thursday Queen City 8 is Enough	1,500.00	0.00	1,500.00
Tuesday Queen City 8 is Enough	225.00	0.00	225.00
Wednesday Queen City Duplicate	2,828.25	870.00	1,958.25
Total Table Fees	16,481.98	9,481.23	7,000.75
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	25,502.97	11,458.94	14,044.03
Gross Profit	25,502.97	11,458.94	14,044.03
Expense			
Bank Fee			
Square Fees	74.80	0.00	74.80
Bank Fee - Other	90.00	30.00	60.00
Total Bank Fee	164.80	30.00	134.80

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Profit & Loss Prev Year Comparison
 January through June 2022

	Jan - Jun 22	Jan - Jun 21	\$ Change
Board & District Meetings			
Holiday Party	624.00	0.00	624.00
Board & District Meetings - Other	316.40	0.00	316.40
Total Board & District Meetings	940.40	0.00	940.40
Building Expense			
Cincinnati Bell	850.11	687.32	162.79
Cleaning	3,570.00	1,595.56	1,974.44
Duke Energy	3,064.86	1,421.83	1,643.03
Repairs and Maintenance	925.50	1,329.75	-404.25
Total Building Expense	8,410.47	5,034.46	3,376.01
Free Plays			
Free Plays - Redemptions	24.00	0.00	24.00
Free Plays - Volunteer Comp.	248.00	18.75	229.25
Total Free Plays	272.00	18.75	253.25
Game Expenses			
ACBL Sanction Fees/Records	77.00	657.00	-580.00
Educational Event Expense			
Educational Development			
Teacher Compensation	650.00	0.00	650.00
Total Educational Development	650.00	0.00	650.00
Total Educational Event Expense	650.00	0.00	650.00
Total Game Expenses	727.00	657.00	70.00
Insurance	847.00	838.00	9.00
Rent			
Base Bldg Rent	20,718.00	16,005.00	4,713.00
Common Area Maintenance	6,229.93	8,153.05	-1,923.12
Tables - Storage	465.00	275.00	190.00
Total Rent	27,412.93	24,433.05	2,979.88
Supplies			
Computers, Copiers & Printers	398.76	387.97	10.79
Supplies - Bridge	372.97	30.00	342.97
Supplies - General	216.64	102.34	114.30
Supplies - Kitchen, Snacks, Etc	662.16	174.57	487.59
Supplies & Repairs	1,868.78	0.00	1,868.78
Total Supplies	3,519.31	694.88	2,824.43

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

	Jan - Jun 22	Jan - Jun 21	\$ Change
Tax on Investment Income	1,911.00	2,464.46	-553.46
Total Expense	44,204.91	34,170.60	10,034.31
Net Ordinary Income	-18,701.94	-22,711.66	4,009.72
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	8,089.75	0.00	8,089.75
Director/Caddy Compensation	10,213.80	0.00	10,213.80
Facility	5,000.00	0.00	5,000.00
Food/Supplies	506.95	0.00	506.95
Free Plays/Discounts	742.00	0.00	742.00
Tournament Expenses-District Fe	448.40	0.00	448.40
Tournament Expenses - Other	100.00	0.00	100.00
Total Tournament Expenses	25,100.90	0.00	25,100.90
Total Other Expense	25,100.90	0.00	25,100.90
Net Other Income	10,564.60	0.00	10,564.60
Net Income	-8,137.34	-22,711.66	14,574.32

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Profit & Loss Prev Year Comparison
 January through June 2022

	% Change
Ordinary Income/Expense	
Income	
ACBL	-9.9%
Credit Card Rewards	0.0%
Education/Donations/Other	
Come & Play	100.0%
Donations	100.0%
Donations/COVID	100.0%
OLLI Income	100.0%
Supervised Play	100.0%
Teacher Rental Income	100.0%
Total Education/Donations/Other	100.0%
Table Fees	
Altman Monday Evening Bridge	7,275.0%
CBA Virtual Club	-82.9%
Deschappelles	100.0%
Friday Non Sanctioned	100.0%
Friday Open Queen City Duplicat	-9.1%
Saturday Afternoon	241.6%
Thursday Evening	-100.0%
Thursday Morning	-100.0%
Thursday Morning 0-1250	100.0%
Thursday Queen City 8 is Enough	100.0%
Tuesday Queen City 8 is Enough	100.0%
Wednesday Queen City Duplicate	225.1%
Total Table Fees	73.8%
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	122.6%
Gross Profit	122.6%
Expense	
Bank Fee	
Square Fees	100.0%
Bank Fee - Other	200.0%
Total Bank Fee	449.3%

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	<u>% Change</u>
Board & District Meetings	
Holiday Party	100.0%
Board & District Meetings - Other	100.0%
Total Board & District Meetings	100.0%
Building Expense	
Cincinnati Bell	23.7%
Cleaning	123.8%
Duke Energy	115.6%
Repairs and Maintenance	-30.4%
Total Building Expense	67.1%
Free Plays	
Free Plays - Redemptions	100.0%
Free Plays - Volunteer Comp.	1,222.7%
Total Free Plays	1,350.7%
Game Expenses	
ACBL Sanction Fees/Records	-88.3%
Educational Event Expense	
Educational Development	
Teacher Compensation	100.0%
Total Educational Development	100.0%
Total Educational Event Expense	100.0%
Total Game Expenses	10.7%
Insurance	1.1%
Rent	
Base Bldg Rent	29.5%
Common Area Maintenance	-23.6%
Tables - Storage	69.1%
Total Rent	12.2%
Supplies	
Computers, Copiers & Printers	2.8%
Supplies - Bridge	1,143.2%
Supplies - General	111.7%
Supplies - Kitchen, Snacks, Etc	279.3%
Supplies & Repairs	100.0%
Total Supplies	406.5%

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

	<u>% Change</u>
Tax on Investment Income	-22.5%
Total Expense	29.4%
Net Ordinary Income	17.7%
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	100.0%
Total Tournament Revenue	100.0%
Total Other Income	100.0%
Other Expense	
Tournament Expenses	
ACBL fees	100.0%
Director/Caddy Compensation	100.0%
Facility	100.0%
Food/Supplies	100.0%
Free Plays/Discounts	100.0%
Tournament Expenses-District Fe	100.0%
Tournament Expenses - Other	100.0%
Total Tournament Expenses	100.0%
Total Other Expense	100.0%
Net Other Income	100.0%
Net Income	<u>64.2%</u>

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

	CBA	CBC	TOTAL
Ordinary Income/Expense			
Income			
ACBL	1,437.00	0.00	1,437.00
Credit Card Rewards	25.00	0.00	25.00
Education/Donations/Other			
Come & Play	0.00	22.00	22.00
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	845.00	874.00
Teacher Rental Income	51.00	32.00	83.00
Total Education/Donations/Other	6,155.99	899.00	7,054.99
Table Fees			
Altman Monday Evening Bridge	0.00	2,212.50	2,212.50
CBA Virtual Club	773.68	0.00	773.68
Deschappelles	0.00	1,147.50	1,147.50
Friday Non Sanctioned	0.00	1,336.00	1,336.00
Friday Open Queen City Duplicat	0.00	2,064.05	2,064.05
Saturday Afternoon	0.00	1,635.00	1,635.00
Thursday Morning 0-1250	0.00	2,760.00	2,760.00
Thursday Queen City 8 is Enough	0.00	1,500.00	1,500.00
Tuesday Queen City 8 is Enough	0.00	225.00	225.00
Wednesday Queen City Duplicate	0.00	2,828.25	2,828.25
Total Table Fees	773.68	15,708.30	16,481.98
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	6,030.67	19,472.30	25,502.97
Gross Profit	6,030.67	19,472.30	25,502.97
Expense			
Bank Fee			
Square Fees	74.80	0.00	74.80
Bank Fee - Other	90.00	0.00	90.00
Total Bank Fee	164.80	0.00	164.80

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

	CBA	CBC	TOTAL
Board & District Meetings			
Holiday Party	624.00	0.00	624.00
Board & District Meetings - Other	316.40	0.00	316.40
Total Board & District Meetings	940.40	0.00	940.40
Building Expense			
Cincinnati Bell	0.00	850.11	850.11
Cleaning	0.00	3,570.00	3,570.00
Duke Energy	0.00	3,064.86	3,064.86
Repairs and Maintenance	0.00	925.50	925.50
Total Building Expense	0.00	8,410.47	8,410.47
Free Plays			
Free Plays - Redemptions	0.00	24.00	24.00
Free Plays - Volunteer Comp.	198.75	49.25	248.00
Total Free Plays	198.75	73.25	272.00
Game Expenses			
ACBL Sanction Fees/Records	77.00	0.00	77.00
Educational Event Expense			
Educational Development			
Teacher Compensation	650.00	0.00	650.00
Total Educational Development	650.00	0.00	650.00
Total Educational Event Expense	650.00	0.00	650.00
Total Game Expenses	727.00	0.00	727.00
Insurance	847.00	0.00	847.00
Rent			
Base Bldg Rent	0.00	20,718.00	20,718.00
Common Area Maintenance	0.00	6,229.93	6,229.93
Tables - Storage	465.00	0.00	465.00
Total Rent	465.00	26,947.93	27,412.93
Supplies			
Computers, Copiers & Printers	290.99	107.77	398.76
Supplies - Bridge	0.00	372.97	372.97
Supplies - General	216.64	0.00	216.64
Supplies - Kitchen, Snacks, Etc	71.00	591.16	662.16
Supplies & Repairs	0.00	1,868.78	1,868.78
Total Supplies	578.63	2,940.68	3,519.31

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

	CBA	CBC	TOTAL
Tax on Investment Income	1,911.00	0.00	1,911.00
Total Expense	5,832.58	38,372.33	44,204.91
Net Ordinary Income	198.09	-18,900.03	-18,701.94
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	8,089.75	0.00	8,089.75
Director/Caddy Compensation	10,213.80	0.00	10,213.80
Facility	5,000.00	0.00	5,000.00
Food/Supplies	506.95	0.00	506.95
Free Plays/Discounts	742.00	0.00	742.00
Tournament Expenses-District Fe	448.40	0.00	448.40
Tournament Expenses - Other	100.00	0.00	100.00
Total Tournament Expenses	25,100.90	0.00	25,100.90
Total Other Expense	25,100.90	0.00	25,100.90
Net Other Income	10,515.60	49.00	10,564.60
Net Income	10,713.69	-18,851.03	-8,137.34

Cincinnati Bridge Association
Profit & Loss by Job
 January through June 2022

	October sectional	Regional Tournament	TOTAL
Ordinary Income/Expense			
Income			
Education/Donations/Other			
Donations	0.00	370.00	370.00
Total Education/Donations/Other	0.00	370.00	370.00
Table Fees - CBA			
Special Games-Rent	0.00	-2,625.00	-2,625.00
Total Table Fees - CBA	0.00	-2,625.00	-2,625.00
Total Income	0.00	-2,255.00	-2,255.00
Gross Profit	0.00	-2,255.00	-2,255.00
Expense			
Rent			
Tables - Storage	0.00	465.00	465.00
Total Rent	0.00	465.00	465.00
Total Expense	0.00	465.00	465.00
Net Ordinary Income	0.00	-2,720.00	-2,720.00
Other Income/Expense			
Other Income			
Tournament Revenue			
Tournament - Regional			
Raffle Income	0.00	1,375.00	1,375.00
Tournament - Regional - Other	0.00	27,280.00	27,280.00
Total Tournament - Regional	0.00	28,655.00	28,655.00
Total Tournament Revenue	0.00	28,655.00	28,655.00
Total Other Income	0.00	28,655.00	28,655.00
Other Expense			
Tournament Expenses			
ACBL fees	442.17	2,461.27	2,903.44
Director/Caddy Compensation	0.00	9,413.80	9,413.80
Facility	0.00	5,000.00	5,000.00
Food/Supplies	0.00	506.95	506.95
Free Plays/Discounts	0.00	742.00	742.00

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Cincinnati Bridge Association
Profit & Loss by Job
January through June 2022

	<u>October sectional</u>	<u>Regional Tournament</u>	<u>TOTAL</u>
Tournament Expenses-District Fe	0.00	448.40	448.40
Tournament Expenses - Other	0.00	100.00	100.00
Total Tournament Expenses	<u>442.17</u>	<u>18,672.42</u>	<u>19,114.59</u>
Total Other Expense	<u>442.17</u>	<u>18,672.42</u>	<u>19,114.59</u>
Net Other Income	<u>-442.17</u>	<u>9,982.58</u>	<u>9,540.41</u>
Net Income	<u>-442.17</u>	<u>7,262.58</u>	<u>6,820.41</u>