

Cincinnati Bridge Association
Profit & Loss Prev Year Comparison
 January through December 2020

	Jan - Dec 20	Jan - Dec 19	\$ Change	% Change
Ordinary Income/Expense				
Income				
ACBL	3,380.58	4,239.89	-859.31	-20.3%
Credit Card Rewards	325.00	175.00	150.00	85.7%
Education/Donations/Other				
Come & Play	1,395.00	3,219.90	-1,824.90	-56.7%
Donations	25.00	1,195.00	-1,170.00	-97.9%
Educational Events	40.00	61.00	-21.00	-34.4%
Free Play Sale				
Free Plays-Ankur	0.00	-21.00	21.00	100.0%
Free Play Sale - Other	32.00	2,893.00	-2,861.00	-98.9%
Total Free Play Sale	32.00	2,872.00	-2,840.00	-98.9%
Free Play Sale M/M	0.00	332.00	-332.00	-100.0%
Gain/Loss on Securities	0.00	3,172.12	-3,172.12	-100.0%
Miscellaneous Income	0.00	3.39	-3.39	-100.0%
OLLI Income	3,005.00	4,350.00	-1,345.00	-30.9%
Supervised Play	540.00	2,006.00	-1,466.00	-73.1%
Teacher Rental Income	314.00	933.00	-619.00	-66.4%
Education/Donations/Other - Other	0.00	8.00	-8.00	-100.0%
Total Education/Donations/Other	5,351.00	18,152.41	-12,801.41	-70.5%
Free Play Taxable Compensation	0.00	-1,900.00	1,900.00	100.0%
Investments				
Dividend Income	8,606.06	0.00	8,606.06	100.0%
Gain/Loss on Securities	1,641.63	17,325.81	-15,684.18	-90.5%
Interest Income	172.74	0.00	172.74	100.0%
Other Gains	1,696.28	10,567.99	-8,871.71	-84.0%
Total Investments	12,116.71	27,893.80	-15,777.09	-56.6%
Table Fees				
CBA Virtual Club	3,166.75	0.00	3,166.75	100.0%
Deschappelles	2,283.50	13,897.50	-11,614.00	-83.6%
Friday A.M. Finesse	0.00	12,374.25	-12,374.25	-100.0%
Friday AM NLM	0.00	7,080.00	-7,080.00	-100.0%
Friday NLM Queen City Duplicate	1,590.00	0.00	1,590.00	100.0%
Friday Open Queen City Duplicate	2,535.00	0.00	2,535.00	100.0%
Monday Night	0.00	7,177.50	-7,177.50	-100.0%
Monday Night Queen City Duplicate	1,230.00	0.00	1,230.00	100.0%
Saturday Afternoon	2,850.71	5,580.25	-2,729.54	-48.9%
Thursday Evening	2,055.70	4,050.00	-1,994.30	-49.2%
Thursday Morning	3,821.88	7,762.50	-3,940.62	-50.8%
Tuesday Morning	0.00	6,479.75	-6,479.75	-100.0%
Tuesday Morning Queen City Duplicate	1,777.50	0.00	1,777.50	100.0%
Wednesday 0-2500	930.00	0.00	930.00	100.0%
Wednesday 0-999	0.00	6,525.00	-6,525.00	-100.0%
Wednesday Evening 0-999	0.00	4,485.00	-4,485.00	-100.0%
Wednesday Queen City Duplicate	1,680.00	0.00	1,680.00	100.0%
Total Table Fees	23,921.04	75,411.75	-51,490.71	-68.3%

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Table Fees - CBA				
Awards Party	0.00	544.00	-544.00	-100.0%
Holiday Party	0.00	1,290.00	-1,290.00	-100.0%
Longest Day	0.00	-500.00	500.00	100.0%
Misc Games,extra CBA STaCs etc.	0.00	3,068.00	-3,068.00	-100.0%
Special Games-Rent	0.00	0.00	0.00	0.0%
Tuesday Evening - Rent	0.00	0.00	0.00	0.0%
Tuesday Evening 0-1500	0.00	6,331.00	-6,331.00	-100.0%
Tuesday Evening CBA	2,618.81	0.00	2,618.81	100.0%
Tuesday Evening N/I	0.00	2,606.50	-2,606.50	-100.0%
Total Table Fees - CBA	2,618.81	13,339.50	-10,720.69	-80.4%
Total Income	47,713.14	137,312.35	-89,599.21	-65.3%
Gross Profit	47,713.14	137,312.35	-89,599.21	-65.3%
Expense				
Advertising and Promotions				
Awards	34.00	2,118.00	-2,084.00	-98.4%
Advertising and Promotions - Other	0.00	32.09	-32.09	-100.0%
Total Advertising and Promotions	34.00	2,150.09	-2,116.09	-98.4%
Bank Fee	0.00	89.56	-89.56	-100.0%
Board & District Meetings				
Holiday Party	0.00	89.16	-89.16	-100.0%
Membership Meeting	0.00	332.87	-332.87	-100.0%
Board & District Meetings - Other	544.04	3,315.04	-2,771.00	-83.6%
Total Board & District Meetings	544.04	3,737.07	-3,193.03	-85.4%
Building Expense				
Cincinnati Bell	1,744.47	1,631.77	112.70	6.9%
Cleaning	6,676.80	9,814.00	-3,137.20	-32.0%
Duke Energy	4,594.39	6,212.07	-1,617.68	-26.0%
Repairs and Maintenance	1,527.50	3,180.15	-1,652.65	-52.0%
Total Building Expense	14,543.16	20,837.99	-6,294.83	-30.2%
Free Plays				
Free Play-Come & Play	208.00	609.00	-401.00	-65.9%
Free Play - Redemption M/M	0.00	440.00	-440.00	-100.0%
Free Plays - Redemptions	664.00	3,476.25	-2,812.25	-80.9%
Free Plays - Volunteer Comp.	146.25	1,110.09	-963.84	-86.8%
Total Free Plays	1,018.25	5,635.34	-4,617.09	-81.9%
Game Expenses				
ACBL Sanction Fees/Records	553.00	160.39	392.61	244.8%
CBC Manager	2,400.00	2,300.00	100.00	4.4%
Director Compensation	630.00	5,153.50	-4,523.50	-87.8%

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Educational Event Expense				
Educational Development				
Free Play-OLLI Assistant	184.00	784.00	-600.00	-76.5%
Teacher Compensation	1,405.00	6,000.00	-4,595.00	-76.6%
Educational Development - Other	0.00	288.68	-288.68	-100.0%
Total Educational Development	1,589.00	7,072.68	-5,483.68	-77.5%
Educational Event Expense - Other	250.20	43.80	206.40	471.2%
Total Educational Event Expense	1,839.20	7,116.48	-5,277.28	-74.2%
Taxable Income Offset	0.00	-2,870.00	2,870.00	100.0%
Game Expenses - Other	455.50	0.00	455.50	100.0%
Total Game Expenses	5,877.70	11,860.37	-5,982.67	-50.4%
Insurance	822.00	804.00	18.00	2.2%
Miscellaneous	105.24	0.00	105.24	100.0%
Professional Expenses	0.00	500.00	-500.00	-100.0%
Publications				
Phone Books	497.00	441.00	56.00	12.7%
Total Publications	497.00	441.00	56.00	12.7%
Rent				
Base Bldg Rent	29,100.00	37,830.00	-8,730.00	-23.1%
Common Area Maintenance	13,727.44	18,368.04	-4,640.60	-25.3%
Tables - Storage	719.00	655.00	64.00	9.8%
Total Rent	43,546.44	56,853.04	-13,306.60	-23.4%
Supplies				
Computers, Copiers & Printers	1,502.54	1,597.70	-95.16	-6.0%
Snacks-CBA games	425.57	1,933.14	-1,507.57	-78.0%
Supplies - Bridge	618.31	2,977.68	-2,359.37	-79.2%
Supplies - General	668.06	2,991.11	-2,323.05	-77.7%
Supplies - Kitchen, Snacks, Etc	1,170.43	4,511.38	-3,340.95	-74.1%
Supplies & Repairs	0.00	1,029.40	-1,029.40	-100.0%
Supplies - Other	0.00	30.35	-30.35	-100.0%
Total Supplies	4,384.91	15,070.76	-10,685.85	-70.9%
Tax on Investment Income	2,975.24	1,639.35	1,335.89	81.5%
Total Expense	74,347.98	119,618.57	-45,270.59	-37.9%
Net Ordinary Income	-26,634.84	17,693.78	-44,328.62	-250.5%
Other Income/Expense				
Other Income				
Tournament Revenue				
NAOP	0.00	1,600.00	-1,600.00	-100.0%
Seminar Income	0.00	5,195.00	-5,195.00	-100.0%
STAC - July	0.00	6,381.00	-6,381.00	-100.0%
Tournament - Regional	0.00	57,128.00	-57,128.00	-100.0%

Cincinnati Bridge Association
Balance Sheet Prev Year Comparison
As of December 31, 2020

	Dec 31, 20	Dec 31, 19	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
CBA Investments				
TDA CBA Invested Cash	139,419.74	139,419.74	0.00	0.0%
TDA Gain/Loss	66,229.22	54,112.51	12,116.71	22.4%
Total CBA Investments	205,648.96	193,532.25	12,116.71	6.3%
US Bank Checking	36,635.31	72,290.19	-35,654.88	-49.3%
Total Checking/Savings	242,284.27	265,822.44	-23,538.17	-8.9%
Total Current Assets	242,284.27	265,822.44	-23,538.17	-8.9%
TOTAL ASSETS	242,284.27	265,822.44	-23,538.17	-8.9%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
Accounts Payable	634.00	634.00	0.00	0.0%
Total Accounts Payable	634.00	634.00	0.00	0.0%
Other Current Liabilities				
Sachs Fund	2,797.09	3,030.09	-233.00	-7.7%
Total Other Current Liabilities	2,797.09	3,030.09	-233.00	-7.7%
Total Current Liabilities	3,431.09	3,664.09	-233.00	-6.4%
Total Liabilities	3,431.09	3,664.09	-233.00	-6.4%
Equity				
Opening Balance Equity	32,096.63	32,096.63	0.00	0.0%
Retained Earnings	230,061.72	190,471.32	39,590.40	20.8%
Net Income	-23,305.17	39,590.40	-62,895.57	-158.9%
Total Equity	238,853.18	262,158.35	-23,305.17	-8.9%
TOTAL LIABILITIES & EQUITY	242,284.27	265,822.44	-23,538.17	-8.9%

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Tournament - Sectional	0.00	5,220.00	-5,220.00	-100.0%
Tournament Revenue - Other	0.00	1,220.00	-1,220.00	-100.0%
Total Tournament Revenue	0.00	76,744.00	-76,744.00	-100.0%
Total Other Income	0.00	76,744.00	-76,744.00	-100.0%
Other Expense				
Tournament Expenses				
ACBL fees	0.00	12,170.56	-12,170.56	-100.0%
Advertising	853.63	1,578.45	-724.82	-45.9%
Cash Prizes	0.00	937.50	-937.50	-100.0%
Director/Caddy Compensation	0.00	20,202.95	-20,202.95	-100.0%
Donation to National Tournament	-4,201.50	1,298.50	-5,500.00	-423.6%
Facility	0.00	6,124.00	-6,124.00	-100.0%
Food/Supplies	18.20	3,084.02	-3,065.82	-99.4%
Free Plays/Discounts				
Discounted Advance Sales	0.00	193.00	-193.00	-100.0%
Free Plays/Discounts - Other	0.00	4,070.00	-4,070.00	-100.0%
Total Free Plays/Discounts	0.00	4,263.00	-4,263.00	-100.0%
Prizes	0.00	1,702.85	-1,702.85	-100.0%
Speaker	0.00	2,500.00	-2,500.00	-100.0%
Tournament Expenses-District Fe	0.00	980.04	-980.04	-100.0%
Tournament Expenses - Other	0.00	5.51	-5.51	-100.0%
Total Tournament Expenses	-3,329.67	54,847.38	-58,177.05	-106.1%
Total Other Expense	-3,329.67	54,847.38	-58,177.05	-106.1%
Net Other Income	3,329.67	21,896.62	-18,566.95	-84.8%
Net Income	-23,305.17	39,590.40	-62,895.57	-158.9%