

NVBA
Balance Sheet Prev Year Comparison
As of August 31, 2020

	<u>Aug 31, 20</u>	<u>Aug 31, 19</u>	<u>% Change</u>
ASSETS			
Current Assets			
Checking/Savings			
10200 · NWFCU Draft	32,390	23,941	35%
10250 · NWFCU Share Account	5,768	1,555	271%
10275 · NWFCU Money Market	11,075	10,340	7%
10300 · NWFCU Certificates	42,535	42,554	0%
Total Checking/Savings	<u>91,768</u>	<u>78,390</u>	<u>17%</u>
Other Current Assets			
11000 · Prepaid	4,725	6,000	-21%
Total Other Current Assets	<u>4,725</u>	<u>6,000</u>	<u>-21%</u>
Total Current Assets	96,493	84,390	14%
Fixed Assets			
21000 · Fixed Assets	0	0	0%
Total Fixed Assets	<u>0</u>	<u>0</u>	<u>0%</u>
TOTAL ASSETS	<u>96,493</u>	<u>84,390</u>	<u>14%</u>
LIABILITIES & EQUITY			
Equity			
12000 · Opening Bal Equity	41,501	41,501	0%
3900 · Retained Earnings	42,042	41,554	1%
Net Income	12,950	1,335	870%
Total Equity	<u>96,493</u>	<u>84,390</u>	<u>14%</u>
TOTAL LIABILITIES & EQUITY	<u>96,493</u>	<u>84,390</u>	<u>14%</u>

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 Cash Basis

NVBA
Profit & Loss by Class
 January through August 2020

	NVBA Collective	Other	Sectional	Unit Game	TOTAL
Ordinary Income/Expense					
Income					
20000 · Unit game receipts	0	0	0	5,544	5,544
20100 · Novice game receipts	0	0	0	2,032	2,032
20200 · Other Unit game income	14,502	0	0	985	15,487
20350 · Bridgemate Rental Income	0	135	0	0	135
60000 · Sectional Gross Receipts	0	0	19,657	0	19,657
60100 · Fill in Entries (Deduction)	0	0	-50	0	-50
60300 · Sandwich Sales	0	0	852	0	852
80000 · Membership Income	0	4,496	0	0	4,496
80200 · Interest Income	0	516	0	0	516
Total Income	14,502	5,147	20,459	8,561	48,669
Gross Profit	14,502	5,147	20,459	8,561	48,669
Expense					
30000 · Unit game free plays	20	0	0	1,017	1,037
30100 · Novice game free plays	0	0	0	267	267
30200 · Unit game rent	0	0	0	269	269
30400 · Unit game directors and caddies	5,699	0	0	1,560	7,259
30600 · Unit Game - ACBL Fees	2,905	0	0	654	3,559
30800 · Unit Game Administrative Fee	240	0	0	240	480
30900 · Unit Game - Food & Beverage	0	0	0	636	636
31000 · Unit Game - Supplies	0	0	0	538	538
31400 · Unit Game - Holiday Party	0	0	0	9	9
31500 · Unit Game - Birthday Party	0	0	0	24	24
66900 · Reconciliation Discrepancies	0	0	0	-21	-21
70000 · Sectional - director's fees	0	0	3,218	0	3,218
70100 · Sectional - transportation	0	0	212	0	212
70200 · Sectional - per diem	0	0	494	0	494
70300 · Sectional surcharge	0	0	180	0	180
70400 · Sectional - sanction fees	0	0	1,303	0	1,303
70500 · Sectional caddies	0	0	515	0	515
70600 · Sectional - food and beverage	0	0	2,273	0	2,273
70700 · Sectional - misc and fees	0	0	20	0	20
70701 · Sectional - Participating Club	0	0	1,618	0	1,618
70800 · Sectional - assistant	0	0	1,185	0	1,185
71000 · Sectional free plays	0	0	1,282	0	1,282
71200 · Sectional - supplies	0	0	446	0	446
71300 · Sectional - rent	0	0	4,645	0	4,645
71700 · Sectional Ads	0	0	606	0	606
90000 · Board Matters	0	200	0	0	200
90100 · Misc Board expenses	0	212	0	0	212
90200 · Insurance	0	398	0	0	398
90300 · Membership secretary	0	388	0	0	388
90400 · Other membership expenses	0	105	0	0	105
90450 · Website Expense	0	48	0	0	48
90475 · Computer expense	0	16	0	0	16
90600 · Newsletter-layout	0	967	0	0	967
90700 · Postage	0	68	0	0	68
90900 · Cheer and Sympathy	0	39	0	0	39
91200 · Charity	0	1,300	0	0	1,300
Total Expense	8,864	3,740	17,996	5,193	35,794
Net Ordinary Income	5,638	1,407	2,463	3,368	12,875
Other Income/Expense					
Other Income	0	75	0	0	75
Net Other Income	0	75	0	0	75
Net Income	5,638	1,482	2,463	3,368	12,950

NVBA
Profit & Loss Budget Overview
 January through August 2020

	Jan - Aug 20	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
20000 · Unit game receipts	5,544	19,636	-14,092
20100 · Novice game receipts	2,032	7,904	-5,872
20200 · Other Unit game income	15,487		
20350 · Bridgemate Rental Income	135	99	36
60000 · Sectional Gross Receipts	19,657	39,508	-19,851
60100 · Fill in Entries (Deduction)	-50		
60300 · Sandwich Sales	852	1,650	-798
80000 · Membership Income	4,496	4,700	-204
80100 · Other Income	0	0	0
80200 · Interest Income	516	302	214
Total Income	48,669	73,799	-25,130
Gross Profit	48,669	73,799	-25,130
Expense			
30000 · Unit game free plays	1,037	3,463	-2,426
30100 · Novice game free plays	267	1,334	-1,067
30200 · Unit game rent	269	10,959	-10,690
30400 · Unit game directors and caddies	7,259	5,725	1,534
30600 · Unit Game - ACBL Fees	3,559	2,013	1,546
30800 · Unit Game Administrative Fee	480	480	0
30900 · Unit Game - Food & Beverage	636	1,864	-1,228
31000 · Unit Game - Supplies	538	1,851	-1,313
31400 · Unit Game - Holiday Party	9	90	-81
31500 · Unit Game - Birthday Party	24	152	-127
31600 · Unit Game - Annual Meeting	0	1,500	-1,500
50200 · Other Special Event Expenses	0	0	0
66900 · Reconciliation Discrepancies	-21	0	-21
70000 · Sectional - director's fees	3,218	7,525	-4,307
70100 · Sectional - transportation	212	350	-138
70200 · Sectional - per diem	494	1,200	-706
70300 · Sectional surcharge	180	360	-180
70400 · Sectional - sanction fees	1,303	2,526	-1,223
70500 · Sectional caddies	515	1,480	-965
70600 · Sectional - food and beverage	2,273	4,570	-2,297
70700 · Sectional - misc and fees	20	0	20
70701 · Sectional - Participating Club	1,618	2,800	-1,183
70800 · Sectional - assistant	1,185	1,903	-718
71000 · Sectional free plays	1,282	2,700	-1,418
71100 · Sectional - District 6 Fees	0	0	0
71200 · Sectional - supplies	446	1,560	-1,114
71300 · Sectional - rent	4,645	10,184	-5,539
71400 · Sectional - WBL rental	0	350	-350
71500 · Sectional - 60/40	0	0	0
71600 · Sectional- prizes	0	0	0
71700 · Sectional Ads	606	515	91
90000 · Board Matters	200	600	-400
90100 · Misc Board expenses	212	580	-368
90200 · Insurance	398	398	0
90300 · Membership secretary	388	500	-112
90400 · Other membership expenses	105	310	-205
90450 · Website Expense	48	48	0
90475 · Computer expense	16		
90500 · Newsletter printing	0	80	-80
90600 · Newsletter-layout	967	1,006	-39
90699 · Directory Printing	0	0	0
90700 · Postage	68		
90750 · Marketing	0	0	0
90800 · Education	0	170	-170
90900 · Cheer and Sympathy	39	0	39
91200 · Charity	1,300		
Total Expense	35,794	71,146	-35,352
Net Ordinary Income	12,875	2,653	10,222
Other Income/Expense	75		
Net Income	12,950	2,653	10,297

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Cash Basis

NVBA
NVBA Collective Profit & Loss
January through August 2020

	<u>TOTAL</u>
Ordinary Income/Expense	
Income	
20200 · Other Unit game income	14,502
Total Income	<u>14,502</u>
Gross Profit	14,502
Expense	
30000 · Unit game free plays	20
30400 · Unit game directors and caddies	5,699
30600 · Unit Game - ACBL Fees	2,905
30800 · Unit Game Administrative Fee	240
Total Expense	<u>8,864</u>
Net Ordinary Income	<u>5,638</u>
Net Income	<u><u>5,638</u></u>

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Cash Basis

NVBA
Unit Game Profit & Loss YTD Comparison
January through August 2020

	<u>Jan - Aug 20</u>	<u>Jan - Aug 19</u>	<u>\$ Change</u>
Ordinary Income/Expense			
Income			
20000 · Unit game receipts	5,544	18,753	-13,209
20100 · Novice game receipts	2,032	9,360	-7,328
20200 · Other Unit game income	985	0	985
Total Income	<u>8,561</u>	<u>28,113</u>	<u>-19,552</u>
Gross Profit	8,561	28,113	-19,552
Expense			
30000 · Unit game free plays	1,017	3,451	-2,434
30100 · Novice game free plays	267	1,816	-1,549
30200 · Unit game rent	269	9,940	-9,671
30400 · Unit game directors and caddies	1,560	5,435	-3,875
30600 · Unit Game - ACBL Fees	654	1,766	-1,112
30800 · Unit Game Administrative Fee	240	480	-240
30900 · Unit Game - Food & Beverage	636	2,107	-1,471
31000 · Unit Game - Supplies	538	2,093	-1,555
31400 · Unit Game - Holiday Party	9	0	9
31500 · Unit Game - Birthday Party	24	72	-48
31600 · Unit Game - Annual Meeting	0	1,259	-1,259
66900 · Reconciliation Discrepancies	-21	-55	34
Total Expense	<u>5,193</u>	<u>28,363</u>	<u>-23,170</u>
Net Ordinary Income	<u>3,368</u>	<u>-250</u>	<u>3,618</u>
Net Income	<u><u>3,368</u></u>	<u><u>-250</u></u>	<u><u>3,618</u></u>

NVBA Unit Game Profit & Loss Budget Overview January through August 2020

	Jan - Aug 20	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
20000 · Unit game receipts	5,544	19,636	-14,092
20100 · Novice game receipts	2,032	7,904	-5,872
20200 · Other Unit game income	985		
Total Income	<u>8,561</u>	<u>27,540</u>	<u>-18,979</u>
Gross Profit	8,561	27,540	-18,979
Expense			
30000 · Unit game free plays	1,017	3,463	-2,446
30100 · Novice game free plays	267	1,334	-1,067
30200 · Unit game rent	269	10,959	-10,690
30400 · Unit game directors and caddies	1,560	5,725	-4,165
30600 · Unit Game - ACBL Fees	654	2,013	-1,359
30800 · Unit Game Administrative Fee	240	480	-240
30900 · Unit Game - Food & Beverage	636	1,864	-1,228
31000 · Unit Game - Supplies	538	1,851	-1,313
31400 · Unit Game - Holiday Party	9	90	-81
31500 · Unit Game - Birthday Party	24	152	-127
31600 · Unit Game - Annual Meeting	0	1,500	-1,500
66900 · Reconciliation Discrepancies	-21	0	-21
90400 · Other membership expenses	0	0	0
Total Expense	<u>5,193</u>	<u>29,431</u>	<u>-24,237</u>
Net Ordinary Income	<u>3,368</u>	<u>-1,891</u>	<u>5,258</u>
Net Income	<u><u>3,368</u></u>	<u><u>-1,891</u></u>	<u><u>5,258</u></u>

NVBA
Sectional Profit & Loss YTD Comparison
 January through August 2020

	<u>Jan - Aug 20</u>	<u>Jan - Aug 19</u>	<u>\$ Change</u>
Ordinary Income/Expense			
Income			
60000 · Sectional Gross Receipts	19,657	36,363	-16,706
60100 · Fill in Entries (Deduction)	-50	0	-50
60300 · Sandwich Sales	852	1,936	-1,084
Total Income	<u>20,459</u>	<u>38,299</u>	<u>-17,840</u>
Gross Profit	20,459	38,299	-17,840
Expense			
66900 · Reconciliation Discrepancies	0	31	-31
70000 · Sectional - director's fees	3,218	7,478	-4,260
70100 · Sectional - transportation	212	321	-109
70200 · Sectional - per diem	494	1,121	-627
70300 · Sectional surcharge	180	360	-180
70400 · Sectional - sanction fees	1,303	2,737	-1,434
70500 · Sectional caddies	515	1,140	-625
70600 · Sectional - food and beverage	2,273	4,986	-2,713
70700 · Sectional - misc and fees	20	0	20
70701 · Sectional - Participating Club	1,618	3,160	-1,542
70800 · Sectional - assistant	1,185	1,820	-635
71000 · Sectional free plays	1,282	2,792	-1,510
71200 · Sectional - supplies	446	2,527	-2,081
71300 · Sectional - rent	4,645	8,450	-3,805
71400 · Sectional - WBL rental	0	700	-700
71700 · Sectional Ads	606	300	306
Total Expense	<u>17,996</u>	<u>37,923</u>	<u>-19,926</u>
Net Ordinary Income	<u>2,463</u>	<u>376</u>	<u>2,086</u>
Net Income	<u><u>2,463</u></u>	<u><u>376</u></u>	<u><u>2,086</u></u>

NVBA
Sectional Profit & Loss Budget to Actual
 January through August 2020

	Jan - Aug 20	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
60000 · Sectional Gross Receipts	19,657	39,508	-19,851
60100 · Fill in Entries (Deduction)	-50		
60300 · Sandwich Sales	852	1,650	-798
Total Income	<u>20,459</u>	<u>41,158</u>	<u>-20,699</u>
Gross Profit	20,459	41,158	-20,699
Expense			
50200 · Other Special Event Expenses	0	0	0
66900 · Reconciliation Discrepancies	0	0	0
70000 · Sectional - director's fees	3,218	7,525	-4,307
70100 · Sectional - transportation	212	350	-138
70200 · Sectional - per diem	494	1,200	-706
70300 · Sectional surcharge	180	360	-180
70400 · Sectional - sanction fees	1,303	2,526	-1,223
70500 · Sectional caddies	515	1,480	-965
70600 · Sectional - food and beverage	2,273	4,570	-2,297
70700 · Sectional - misc and fees	20	0	20
70701 · Sectional - Participating Club	1,618	2,800	-1,183
70800 · Sectional - assistant	1,185	1,903	-718
71000 · Sectional free plays	1,282	2,700	-1,418
71100 · Sectional - District 6 Fees	0	0	0
71200 · Sectional - supplies	446	1,560	-1,114
71300 · Sectional - rent	4,645	10,184	-5,539
71400 · Sectional - WBL rental	0	350	-350
71500 · Sectional - 60/40	0	0	0
71600 · Sectional- prizes	0	0	0
71700 · Sectional Ads	606	515	91
Total Expense	<u>17,996</u>	<u>38,023</u>	<u>-20,027</u>
Net Ordinary Income	<u>2,463</u>	<u>3,135</u>	<u>-672</u>
Net Income	<u><u>2,463</u></u>	<u><u>3,135</u></u>	<u><u>-672</u></u>