

NVBA
Balance Sheet Prev Year Comparison
As of May 31, 2023

| | May 31, 23 | May 31, 22 | % Change |
|--|---------------|----------------|------------|
| ASSETS | | | |
| Current Assets | | | |
| Checking/Savings | | | |
| 10200 · NWFCU Draft | 39,163 | 41,463 | -6% |
| 10250 · NWFCU Share Account | 3,447 | 3,445 | 0% |
| 10275 · NWFCU Money Market | 11,160 | 11,082 | 1% |
| 10300 · NWFCU Certificates | 43,078 | 42,941 | 0% |
| Total Checking/Savings | 96,848 | 98,931 | -2% |
| Other Current Assets | | | |
| 11000 · Prepaid | 120 | 3,620 | -97% |
| Total Other Current Assets | 120 | 3,620 | -97% |
| Total Current Assets | 96,968 | 102,551 | -5% |
| Fixed Assets | | | |
| 21000 · Fixed Assets | 722 | 903 | -20% |
| Total Fixed Assets | 722 | 903 | -20% |
| TOTAL ASSETS | 97,690 | 103,454 | -6% |
| LIABILITIES & EQUITY | | | |
| Liabilities | | | |
| Current Liabilities | | | |
| Other Current Liabilities | | | |
| 11201 · Due to D6 | 386 | 14 | 2,756% |
| Total Other Current Liabilities | 386 | 14 | 2,756% |
| Total Current Liabilities | 386 | 14 | 2,756% |
| Total Liabilities | 386 | 14 | 2,756% |
| Equity | | | |
| 12000 · Opening Bal Equity | 41,501 | 41,501 | 0% |
| 3900 · Retained Earnings | 56,167 | 64,058 | -12% |
| Net Income | -364 | -2,119 | 83% |
| Total Equity | 97,304 | 103,440 | -6% |
| TOTAL LIABILITIES & EQUITY | 97,690 | 103,454 | -6% |

NVBA
Profit & Loss by Class
 January through May 2023

| | F2F Game | Online | Other | Sectional | SYC | TOTAL |
|---|---------------|--------------|--------------|---------------|-----------|---------------|
| Ordinary Income/Expense | | | | | | |
| Income | | | | | | |
| 20000 · Unit game receipts | 3,020 | 0 | 0 | 0 | 0 | 3,020 |
| 20200 · Other Unit game income | 0 | 2,563 | 0 | 0 | 85 | 2,648 |
| 60000 · Sectional Gross Receipts | 0 | 0 | 0 | 21,628 | 0 | 21,628 |
| 60300 · Sandwich Sales | 0 | 0 | 0 | 1,520 | 0 | 1,520 |
| 80000 · Membership Income | 0 | 0 | 2,534 | 0 | 0 | 2,534 |
| 80100 · Other Income | 0 | 0 | 102 | 672 | 0 | 774 |
| 80200 · Interest Income | 0 | 0 | 137 | 0 | 0 | 137 |
| Total Income | 3,020 | 2,563 | 2,773 | 23,820 | 85 | 32,261 |
| Gross Profit | 3,020 | 2,563 | 2,773 | 23,820 | 85 | 32,261 |
| Expense | | | | | | |
| 30000 · Unit game free plays | 548 | 0 | 0 | 0 | 0 | 548 |
| 30200 · Unit game rent | 5,484 | 0 | 0 | 0 | 0 | 5,484 |
| 30400 · Unit game directors and caddies | 1,250 | 1,100 | 0 | 0 | 0 | 2,350 |
| 30600 · Unit Game - ACBL Fees | 140 | 236 | 0 | 0 | 0 | 375 |
| 30800 · Unit Game Administrative Fee | 0 | 300 | 0 | 0 | 0 | 300 |
| 30900 · Unit Game - Food & Beverage | 22 | 0 | 0 | 0 | 0 | 22 |
| 31000 · Unit Game - Supplies | 220 | 0 | 22 | 0 | 0 | 242 |
| 31600 · Unit Game - Annual Meeting | 362 | 0 | 0 | 0 | 0 | 362 |
| 70000 · Sectional - director's fees | 0 | 0 | 0 | 2,520 | 0 | 2,520 |
| 70100 · Sectional - transportation | 0 | 0 | 0 | 314 | 0 | 314 |
| 70200 · Sectional - per diem | 0 | 0 | 0 | 395 | 0 | 395 |
| 70300 · Sectional surcharge | 0 | 0 | 0 | 360 | 0 | 360 |
| 70400 · Sectional - sanction fees | 0 | 0 | 0 | 1,244 | 0 | 1,244 |
| 70500 · Sectional caddies | 0 | 0 | 0 | 1,000 | 0 | 1,000 |
| 70600 · Sectional - food and beverage | 0 | 0 | 0 | 2,592 | 0 | 2,592 |
| 70700 · Sectional - misc and fees | 0 | 0 | 0 | 20 | 0 | 20 |
| 70800 · Sectional - assistant | 0 | 0 | 0 | 1,885 | 0 | 1,885 |
| 71000 · Sectional free plays | 0 | 0 | 0 | 1,916 | 0 | 1,916 |
| 71200 · Sectional - supplies | 0 | 0 | 0 | 836 | 0 | 836 |
| 71300 · Sectional - rent | 0 | 0 | 0 | 7,720 | 0 | 7,720 |
| 71700 · Sectional Ads | 0 | 0 | 0 | 379 | 0 | 379 |
| 90100 · Misc Board expenses | 0 | 0 | 99 | 0 | 0 | 99 |
| 90300 · Membership secretary | 0 | 0 | 344 | 0 | 0 | 344 |
| 90400 · Other membership expenses | 0 | 0 | 15 | 0 | 0 | 15 |
| 90450 · Website Expense | 0 | 0 | 136 | 0 | 0 | 136 |
| 90480 · Square Credit Card Fees | 0 | 0 | 699 | 0 | 0 | 699 |
| 90600 · Newsletter-layout | 0 | 0 | 467 | 0 | 0 | 467 |
| Total Expense | 8,026 | 1,636 | 1,782 | 21,181 | 0 | 32,625 |
| Net Ordinary Income | -5,006 | 927 | 991 | 2,639 | 85 | -364 |
| Net Income | -5,006 | 927 | 991 | 2,639 | 85 | -364 |

NVBA
Profit & Loss Budget Overview
 January through May 2023

| | Jan - May 23 | Budget | \$ Over Budget |
|---|---------------|---------------|----------------|
| Ordinary Income/Expense | | | |
| Income | | | |
| 20000 · Unit game receipts | 3,020 | 3,880 | -860 |
| 20200 · Other Unit game income | 2,648 | 3,260 | -611 |
| 60000 · Sectional Gross Receipts | 21,628 | 22,000 | -372 |
| 60300 · Sandwich Sales | 1,520 | 1,400 | 120 |
| 80000 · Membership Income | 2,534 | 2,600 | -66 |
| 80100 · Other Income | 774 | 0 | 774 |
| 80200 · Interest Income | 137 | 60 | 77 |
| Total Income | 32,261 | 33,200 | -938 |
| Gross Profit | 32,261 | 33,200 | -938 |
| Expense | | | |
| 30000 · Unit game free plays | 548 | 465 | 83 |
| 30200 · Unit game rent | 5,484 | 5,299 | 185 |
| 30400 · Unit game directors and caddies | 2,350 | 2,150 | 200 |
| 30600 · Unit Game - ACBL Fees | 375 | 917 | -542 |
| 30800 · Unit Game Administrative Fee | 300 | 300 | 0 |
| 30900 · Unit Game - Food & Beverage | 22 | 40 | -18 |
| 31000 · Unit Game - Supplies | 242 | 220 | 22 |
| 31600 · Unit Game - Annual Meeting | 362 | | |
| 70000 · Sectional - director's fees | 2,520 | 3,260 | -740 |
| 70100 · Sectional - transportation | 314 | 389 | -75 |
| 70200 · Sectional - per diem | 395 | 398 | -3 |
| 70300 · Sectional surcharge | 360 | 360 | 0 |
| 70400 · Sectional - sanction fees | 1,244 | 1,283 | -39 |
| 70500 · Sectional caddies | 1,000 | 1,000 | 0 |
| 70600 · Sectional - food and beverage | 2,592 | 2,545 | 47 |
| 70700 · Sectional - misc and fees | 20 | | |
| 70800 · Sectional - assistant | 1,885 | 1,615 | 270 |
| 71000 · Sectional free plays | 1,916 | 2,104 | -188 |
| 71200 · Sectional - supplies | 836 | 900 | -64 |
| 71300 · Sectional - rent | 7,720 | 7,890 | -170 |
| 71700 · Sectional Ads | 379 | 379 | -0 |
| 90100 · Misc Board expenses | 99 | 378 | -279 |
| 90200 · Insurance | 0 | 0 | 0 |
| 90300 · Membership secretary | 344 | 150 | 194 |
| 90400 · Other membership expenses | 15 | | |
| 90450 · Website Expense | 136 | 30 | 106 |
| 90475 · Computer expense | 0 | 106 | -106 |
| 90480 · Square Credit Card Fees | 699 | 485 | 214 |
| 90600 · Newsletter-layout | 467 | 402 | 65 |
| 90750 · Marketing | 0 | 0 | 0 |
| 90900 · Cheer and Sympathy | 0 | 0 | 0 |
| 91200 · Charity | 0 | 0 | 0 |
| Total Expense | 32,625 | 33,065 | -440 |
| Net Ordinary Income | -364 | 135 | -499 |
| Net Income | -364 | 135 | -499 |

NVBA
F2F Unit Game Profit & Loss by Month
 January through May 2023

| | Jan 23 | Feb 23 | Mar 23 | Apr 23 | May 23 | TOTAL |
|---|-------------|---------------|---------------|-------------|-------------|---------------|
| Ordinary Income/Expense | | | | | | |
| Income | | | | | | |
| 20000 · Unit game receipts | 600 | 460 | 440 | 500 | 1,020 | 3,020 |
| Total Income | 600 | 460 | 440 | 500 | 1,020 | 3,020 |
| Gross Profit | 600 | 460 | 440 | 500 | 1,020 | 3,020 |
| Expense | | | | | | |
| 30000 · Unit game free plays | 112 | 130 | 82 | 50 | 174 | 548 |
| 30200 · Unit game rent | | | | | | |
| 30201 · Beth El Security Charge | 450 | 675 | 675 | 450 | 450 | 2,700 |
| 30202 · Security Fee Collected | -120 | -216 | -88 | -188 | -204 | -816 |
| 30200 · Unit game rent - Other | 720 | 720 | 740 | 700 | 720 | 3,600 |
| Total 30200 · Unit game rent | 1,050 | 1,179 | 1,327 | 962 | 966 | 5,484 |
| 30400 · Unit game directors and caddies | 250 | 250 | 250 | 250 | 250 | 1,250 |
| 30600 · Unit Game - ACBL Fees | 25 | 5 | 49 | 41 | 21 | 140 |
| 30900 · Unit Game - Food & Beverage | 0 | 8 | 0 | 7 | 7 | 22 |
| 31000 · Unit Game - Supplies | 40 | 40 | 40 | 40 | 60 | 220 |
| 31600 · Unit Game - Annual Meeting | 0 | 0 | 0 | 0 | 362 | 362 |
| Total Expense | 1,477 | 1,612 | 1,748 | 1,350 | 1,840 | 8,026 |
| Net Ordinary Income | -877 | -1,152 | -1,308 | -850 | -820 | -5,006 |
| Net Income | -877 | -1,152 | -1,308 | -850 | -820 | -5,006 |

NVBA
F2F Unit Game Profit & Loss Budget Overview
 January through May 2023

06/04/23

Cash Basis

| | Jan - May 23 | Budget | \$ Over Budget |
|---|---------------|---------------|----------------|
| Ordinary Income/Expense | | | |
| Income | | | |
| 20000 · Unit game receipts | 3,020 | 3,880 | -860 |
| Total Income | 3,020 | 3,880 | -860 |
| Gross Profit | 3,020 | 3,880 | -860 |
| Expense | | | |
| 30000 · Unit game free plays | 548 | 465 | 83 |
| 30200 · Unit game rent | 5,484 | 5,299 | 185 |
| 30400 · Unit game directors and caddies | 1,250 | 1,250 | 0 |
| 30600 · Unit Game - ACBL Fees | 140 | 223 | -83 |
| 30900 · Unit Game - Food & Beverage | 22 | 40 | -18 |
| 31000 · Unit Game - Supplies | 220 | 220 | 0 |
| 31600 · Unit Game - Annual Meeting | 362 | | |
| Total Expense | 8,026 | 7,497 | 529 |
| Net Ordinary Income | -5,006 | -3,617 | -1,389 |
| Net Income | -5,006 | -3,617 | -1,389 |

NVBA
Online Unit Game YTD Comparison
January through May 2023

| | <u>Jan - May 23</u> | <u>Jan - May 22</u> |
|---|---------------------|---------------------|
| Ordinary Income/Expense | | |
| Income | | |
| 20200 · Other Unit game income | 2,563 | 7,577 |
| Total Income | <u>2,563</u> | <u>7,577</u> |
| Gross Profit | 2,563 | 7,577 |
| Expense | | |
| 30000 · Unit game free plays | 0 | 970 |
| 30400 · Unit game directors and caddies | 1,100 | 2,800 |
| 30600 · Unit Game - ACBL Fees | 236 | 2,145 |
| 30800 · Unit Game Administrative Fee | 300 | 300 |
| Total Expense | <u>1,636</u> | <u>6,215</u> |
| Net Ordinary Income | <u>927</u> | <u>1,363</u> |
| Net Income | <u><u>927</u></u> | <u><u>1,363</u></u> |

NVBA
Online Unit Game Profit & Loss Budget Overview
 January through May 2023

| | <u>Jan - May 23</u> | <u>Budget</u> | <u>\$ Over Budget</u> |
|---|---------------------|---------------------|-----------------------|
| Ordinary Income/Expense | | | |
| Income | | | |
| 20200 · Other Unit game income | 2,563 | 3,110 | -547 |
| Total Income | <u>2,563</u> | <u>3,110</u> | <u>-547</u> |
| Gross Profit | 2,563 | 3,110 | -547 |
| Expense | | | |
| 30400 · Unit game directors and caddies | 1,100 | 900 | 200 |
| 30600 · Unit Game - ACBL Fees | 236 | 694 | -459 |
| 30800 · Unit Game Administrative Fee | 300 | 300 | 0 |
| Total Expense | <u>1,636</u> | <u>1,894</u> | <u>-259</u> |
| Net Ordinary Income | <u>927</u> | <u>1,215</u> | <u>-288</u> |
| Net Income | <u><u>927</u></u> | <u><u>1,215</u></u> | <u><u>-288</u></u> |

NVBA
Sectional Profit & Loss YTD Comparison
 January through May 2023

| | <u>Jan - May 23</u> | <u>Jan - May 22</u> |
|---------------------------------------|---------------------|----------------------|
| Ordinary Income/Expense | | |
| Income | | |
| 60000 · Sectional Gross Receipts | 21,628 | 8,576 |
| 60300 · Sandwich Sales | 1,520 | 696 |
| 80100 · Other Income | 672 | 0 |
| Total Income | <u>23,820</u> | <u>9,272</u> |
| Gross Profit | 23,820 | 9,272 |
| Expense | | |
| 70000 · Sectional - director's fees | 2,520 | 1,980 |
| 70100 · Sectional - transportation | 314 | 77 |
| 70200 · Sectional - per diem | 395 | 415 |
| 70201 · Sectional - Lodging | 0 | 288 |
| 70300 · Sectional surcharge | 360 | 180 |
| 70400 · Sectional - sanction fees | 1,244 | 499 |
| 70500 · Sectional caddies | 1,000 | 400 |
| 70600 · Sectional - food and beverage | 2,592 | 1,132 |
| 70700 · Sectional - misc and fees | 20 | 38 |
| 70800 · Sectional - assistant | 1,885 | 330 |
| 71000 · Sectional free plays | 1,916 | 2,836 |
| 71200 · Sectional - supplies | 836 | 302 |
| 71300 · Sectional - rent | 7,720 | 4,655 |
| 71700 · Sectional Ads | 379 | 0 |
| Total Expense | <u>21,181</u> | <u>13,132</u> |
| Net Ordinary Income | <u>2,639</u> | <u>-3,860</u> |
| Net Income | <u><u>2,639</u></u> | <u><u>-3,860</u></u> |

NVBA
Sectional Profit & Loss YTD Comparison
February through May 2023

| | <u>Feb 23</u> | <u>Mar 23</u> | <u>Apr 23</u> | <u>May 23</u> | <u>TOTAL</u> |
|---------------------------------------|---------------------|-----------------|-------------------|-----------------|---------------------|
| Ordinary Income/Expense | | | | | |
| Income | | | | | |
| 60000 · Sectional Gross Receipts | 11,072 | 0 | 10,556 | 0 | 21,628 |
| 60300 · Sandwich Sales | 784 | 0 | 736 | 0 | 1,520 |
| 80100 · Other Income | 672 | 0 | 0 | 0 | 672 |
| Total Income | <u>12,528</u> | <u>0</u> | <u>11,292</u> | <u>0</u> | <u>23,820</u> |
| Gross Profit | 12,528 | 0 | 11,292 | 0 | 23,820 |
| Expense | | | | | |
| 70000 · Sectional - director's fees | 1,260 | 0 | 1,260 | 0 | 2,520 |
| 70100 · Sectional - transportation | 189 | 0 | 126 | 0 | 314 |
| 70200 · Sectional - per diem | 198 | 0 | 198 | 0 | 395 |
| 70300 · Sectional surcharge | 180 | 0 | 180 | 0 | 360 |
| 70400 · Sectional - sanction fees | 633 | 0 | 611 | 0 | 1,244 |
| 70500 · Sectional caddies | 500 | 0 | 500 | 0 | 1,000 |
| 70600 · Sectional - food and beverage | 1,245 | 0 | 1,347 | 0 | 2,592 |
| 70700 · Sectional - misc and fees | 20 | 0 | 0 | 0 | 20 |
| 70800 · Sectional - assistant | 815 | 0 | 1,070 | 0 | 1,885 |
| 71000 · Sectional free plays | 1,104 | 0 | 812 | 0 | 1,916 |
| 71200 · Sectional - supplies | 400 | 0 | 436 | 0 | 836 |
| 71300 · Sectional - rent | 3,930 | 0 | 3,790 | 0 | 7,720 |
| 71700 · Sectional Ads | 179 | 0 | 200 | 0 | 379 |
| Total Expense | <u>10,653</u> | <u>0</u> | <u>10,529</u> | <u>0</u> | <u>21,181</u> |
| Net Ordinary Income | <u>1,875</u> | <u>0</u> | <u>763</u> | <u>0</u> | <u>2,639</u> |
| Net Income | <u>1,875</u> | <u>0</u> | <u>763</u> | <u>0</u> | <u>2,639</u> |

NVBA
Sectional Profit & Loss Budget to Actual
January through May 2023

| | Jan - May 23 | Budget | \$ Over Budget |
|---------------------------------------|---------------------|---------------------|---------------------|
| Ordinary Income/Expense | | | |
| Income | | | |
| 60000 · Sectional Gross Receipts | 21,628 | 22,000 | -372 |
| 60300 · Sandwich Sales | 1,520 | 1,400 | 120 |
| 80100 · Other Income | 672 | | |
| Total Income | <u>23,820</u> | <u>23,400</u> | <u>420</u> |
| Gross Profit | 23,820 | 23,400 | 420 |
| Expense | | | |
| 70000 · Sectional - director's fees | 2,520 | 3,260 | -740 |
| 70100 · Sectional - transportation | 314 | 389 | -75 |
| 70200 · Sectional - per diem | 395 | 398 | -3 |
| 70300 · Sectional surcharge | 360 | 360 | 0 |
| 70400 · Sectional - sanction fees | 1,244 | 1,283 | -39 |
| 70500 · Sectional caddies | 1,000 | 1,000 | 0 |
| 70600 · Sectional - food and beverage | 2,592 | 2,545 | 47 |
| 70700 · Sectional - misc and fees | 20 | | |
| 70800 · Sectional - assistant | 1,885 | 1,615 | 270 |
| 71000 · Sectional free plays | 1,916 | 2,104 | -188 |
| 71200 · Sectional - supplies | 836 | 900 | -64 |
| 71300 · Sectional - rent | 7,720 | 7,890 | -170 |
| 71700 · Sectional Ads | 379 | 379 | -0 |
| Total Expense | <u>21,181</u> | <u>22,123</u> | <u>-942</u> |
| Net Ordinary Income | <u>2,639</u> | <u>1,277</u> | <u>1,362</u> |
| Net Income | <u><u>2,639</u></u> | <u><u>1,277</u></u> | <u><u>1,362</u></u> |