

Village Card Club, Inc.
Statement of Cash Flows
January 2022

	<u>Jan 22</u>
OPERATING ACTIVITIES	
Net Income	-263.28
Adjustments to reconcile Net Income to net cash provided by operations:	
Payroll Expenses:Arkansas Unemployment	7.26
10 Month CD - 5/6/2021 - #2565	-0.77
Donations:Donations - Unrestricted	90.00
Business Manager Credit Card	317.42
Club Manager Credit Card	321.99
Logistics Credit Card	-300.26
Payroll Tax Liabilities	-133.88
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Net cash provided by Operating Activities	38.48
INVESTING ACTIVITIES	
Equipment:Accumulated Depreciation	214.00
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Net cash provided by Investing Activities	214.00
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Net cash increase for period	252.48
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Cash at beginning of period	4,655.76
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Cash at end of period	<u>4,908.24</u>

04/08/22
Cash Basis

Village Card Club, Inc.

Balance Sheet Prev Year Comparison

As of January 31, 2022

	Jan 31, 22	Jan 31, 21	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
Relyance Bank	4,908.24	7,927.81	-3,019.57	-38.1%
Total Checking/Savings	4,908.24	7,927.81	-3,019.57	-38.1%
Other Current Assets				
10 Month CD - 06/23/2021 - #6726	3,071.36	3,069.55	1.81	0.1%
10 Month CD - 5/6/2021 - #2565	10,344.04	10,338.38	5.66	0.1%
10 Month CD - 6/12/2021 - #3234	5,196.28	5,193.08	3.20	0.1%
21 Month CD - 6/20/2021 - #7860	5,258.73	5,237.14	21.59	0.4%
Donations	-490.00	-100.00	-390.00	-390.0%
Total Other Current Assets	23,380.41	23,738.15	-357.74	-1.5%
Total Current Assets	28,288.65	31,665.96	-3,377.31	-10.7%
Fixed Assets				
Equipment	9,226.26	10,168.27	-942.01	-9.3%
Total Fixed Assets	9,226.26	10,168.27	-942.01	-9.3%
Other Assets				
Prepaid Training	-24.00	-24.00	0.00	0.0%
Total Other Assets	-24.00	-24.00	0.00	0.0%
TOTAL ASSETS	<u>37,490.91</u>	<u>41,810.23</u>	<u>-4,319.32</u>	<u>-10.3%</u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Credit Cards				
Business Manager Credit Card	327.99	0.00	327.99	100.0%
Club Manager Credit Card	681.50	0.00	681.50	100.0%
Logistics Credit Card	60.87	0.00	60.87	100.0%
Total Credit Cards	1,070.36	0.00	1,070.36	100.0%
Other Current Liabilities				
Payroll Tax Liabilities	-380.01	-132.36	-247.65	-187.1%
Rose Memorial Fund	1,615.63	1,615.63	0.00	0.0%
Total Other Current Liabilities	1,235.62	1,483.27	-247.65	-16.7%
Total Current Liabilities	2,305.98	1,483.27	822.71	55.5%
Total Liabilities	2,305.98	1,483.27	822.71	55.5%
Equity				
Opening Balance Equity	36,219.04	36,219.04	0.00	0.0%
Retained Earnings	-770.83	5,870.98	-6,641.81	-113.1%
Net Income	-263.28	-1,763.06	1,499.78	85.1%
Total Equity	35,184.93	40,326.96	-5,142.03	-12.8%
TOTAL LIABILITIES & EQUITY	<u>37,490.91</u>	<u>41,810.23</u>	<u>-4,319.32</u>	<u>-10.3%</u>

Village Card Club, Inc.
Profit & Loss Prev Year Comparison
January 2022

	Jan 22	Jan 21	\$ Change	% Change
Ordinary Income/Expense				
Income				
Convention Card Holders	8.00	0.00	8.00	100.0%
Game Fees				
Duplicate Games BBO	1,313.17	0.00	1,313.17	100.0%
Duplicate Bridge Games	0.00	3,098.81	-3,098.81	-100.0%
Duplicate Games F2F	2,118.00	0.00	2,118.00	100.0%
Non-Duplicate Games	310.00	0.00	310.00	100.0%
Prizes - Non-Duplicate Games	-69.00	0.00	-69.00	-100.0%
Total Game Fees	3,672.17	3,098.81	573.36	18.5%
Hospitality Income	56.16	0.00	56.16	100.0%
Investment Income	0.83	1.69	-0.86	-50.9%
Membership Dues	485.00	30.00	455.00	1,516.7%
Miscellaneous Income	0.00	240.86	-240.86	-100.0%
Uncategorized Income	223.88	0.00	223.88	100.0%
Total Income	4,446.04	3,371.36	1,074.68	31.9%
Gross Profit	4,446.04	3,371.36	1,074.68	31.9%
Expense				
American Contract Bridge League	681.50	340.22	341.28	100.3%
Charitable Donations	0.00	422.00	-422.00	-100.0%
Depreciation	214.00	0.00	214.00	100.0%
Hospitality	60.87	0.00	60.87	100.0%
Insurance	318.00	0.00	318.00	100.0%
Miscellaneous Expense	-171.40	0.00	-171.40	-100.0%
Occupancy	754.00	0.00	754.00	100.0%
Payroll Expenses				
Administrative & Game Salaries	750.00	1,570.00	-820.00	-52.2%
Arkansas Unemployment	7.26	9.10	-1.84	-20.2%
Duplicate Games BBO	700.00	0.00	700.00	100.0%
Duplicate Games F2F	796.50	0.00	796.50	100.0%
Federal Unemployment (FUTA)	14.52	18.16	-3.64	-20.0%
Medicare Taxes	35.07	43.92	-8.85	-20.2%
Non-Duplicate Games	172.00	0.00	172.00	100.0%
Social Security Taxes	149.94	187.79	-37.85	-20.2%
Payroll Expenses - Other	0.00	1,459.00	-1,459.00	-100.0%
Total Payroll Expenses	2,625.29	3,287.97	-662.68	-20.2%
Postage and Shipping	2.52	0.00	2.52	100.0%
Supplies	0.00	49.15	-49.15	-100.0%
Telephone/Internet/Technology	224.54	1,035.08	-810.54	-78.3%
Total Expense	4,709.32	5,134.42	-425.10	-8.3%
Net Ordinary Income	-263.28	-1,763.06	1,499.78	85.1%
Net Income	-263.28	-1,763.06	1,499.78	85.1%