

American Contract Bridge League, Inc.

2023 Operating and Capital Budgets

REVISED Version Three



**Budget, Forecast and Actuals Comparison
Fiscal Years 2023, 2022, 2021 and 2019**

Prepared on 03/01/2023

*Results presented in this report are unaudited and are intended
for management and board use only*

American Contract Bridge League, Inc.
Statements of Activities
Comparison of Fiscal Years 2023, 2022, 2021 and 2019

	Year-to-Date						Vs. 2022		Vs. 2021		Vs. 2019			
	2023 Budget	% of Rev	2022 Forecast	% of Rev	2021 Actual	% of Rev	2019 Actual	% of Rev	\$ Variance Fav/(Unf)	% Variance Fav/(Unf)	\$ Variance Fav/(Unf)	% Variance Fav/(Unf)	\$ Variance Fav/(Unf)	% Variance Fav/(Unf)
Revenues and Gains (Losses)														
Membership dues	\$ 4,739,141	31.3%	\$ 5,190,292	34.0%	\$ 5,414,346	35.3%	\$ 6,118,201	32.4%	\$ (451,152)	(8.7%)	\$ (675,206)	(12.5%)	\$ (1,379,060)	(22.5%)
Tournament director fees	1,739,242	11.5%	1,479,975	9.7%	192,743	1.3%	2,991,357	15.8%	259,267	17.5%	1,546,499	802.4%	(1,252,116)	(41.9%)
North American Championships	2,023,044	13.4%	2,271,994	14.9%	945,565	6.2%	2,914,283	15.4%	(248,950)	(11.0%)	1,077,479	114.0%	(891,239)	(30.6%)
Regionals at Sea	42,700	0.3%	59,925	0.4%	56,745	0.4%	189,565	1.0%	(17,225)	(28.7%)	(14,045)	(24.8%)	(146,865)	(77.5%)
Club table fees	3,575,600	23.6%	3,340,494	21.9%	4,110,033	26.8%	2,879,504	15.2%	235,106	7.0%	(534,433)	(13.0%)	696,096	24.2%
Club rebate program	125,000	0.8%	-	0.0%	-	0.0%	-	0.0%	125,000	0.0%	125,000	0.0%	125,000	0.0%
Tournament fees	1,638,423	10.8%	1,630,375	10.7%	2,116,081	13.8%	2,160,784	11.4%	8,048	0.5%	(477,658)	(22.6%)	(522,361)	(24.2%)
Educational programs and services	152,100	1.0%	103,943	0.7%	20,882	0.1%	266,407	1.4%	48,157	46.3%	131,218	628.4%	(114,307)	(42.9%)
Bulletin sales and advertising	301,200	2.0%	248,631	1.6%	124,371	0.8%	358,961	1.9%	52,569	21.1%	176,829	142.2%	(57,761)	(16.1%)
Interest and dividend income	132,000	0.9%	150,535	1.0%	163,036	1.1%	162,899	0.9%	(18,535)	(12.3%)	(31,036)	(19.0%)	(30,899)	(19.0%)
BBO Agreement	550,000	3.6%	550,000	3.6%	550,000	3.6%	500,000	2.6%	(0)	(0.0%)	(0)	(0.0%)	50,000	10.0%
Baron Barclay Royalties	-	0.0%	60,000	0.4%	5,803	0.0%	141,174	0.7%	(60,000)	(100.0%)	(5,803)	(100.0%)	(141,174)	(100.0%)
Employee retention credit	-	0.0%	-	0.0%	1,531,714	10.0%	-	0.0%	-	0.0%	(1,531,714)	(100.0%)	-	0.0%
Las Vegas NABC Refund	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Other Revenues	100,636	0.7%	189,161	1.2%	120,489	0.8%	216,047	1.1%	(88,525)	(46.8%)	(19,853)	(16.5%)	(115,411)	(53.4%)
Total revenues and gains (losses)	15,119,085	100.0%	15,275,326	100.0%	15,351,807	100.0%	18,899,183	100.0%	(156,240)	(1.0%)	(232,722)	(1.5%)	(3,780,098)	(20.0%)
Operating Expenses														
Field Operations	2,842,766	18.8%	3,075,467	20.1%	2,737,084	17.8%	4,902,400	25.9%	232,701	7.6%	(105,682)	(3.9%)	(2,059,633)	(42.0%)
Editorial	1,839,854	12.2%	1,612,351	10.6%	1,445,100	9.4%	1,573,599	8.3%	(227,503)	(14.1%)	(394,754)	(27.3%)	266,255	16.9%
Meeting services	2,116,278	14.0%	2,320,463	15.2%	1,040,161	6.8%	2,663,647	14.1%	204,186	8.8%	(1,076,116)	(103.5%)	(547,369)	(20.5%)
Club and member services	913,644	6.0%	876,501	5.7%	952,669	6.2%	1,170,084	6.2%	(37,143)	(4.2%)	39,025	4.1%	(256,440)	(21.9%)
Marketing	1,459,971	9.7%	1,291,184	8.5%	817,699	5.3%	1,593,028	8.4%	(168,787)	(13.1%)	(642,272)	(78.5%)	(133,057)	(8.4%)
Total operating expenses	9,172,513	60.7%	9,175,967	60.1%	6,992,713	45.5%	11,902,757	63.0%	3,454	0.0%	(2,179,800)	(31.2%)	(2,730,244)	(22.9%)
General & Administrative Expenses														
Executive	676,428	4.5%	1,512,459	9.9%	1,472,644	9.6%	864,021	4.6%	836,030	55.3%	796,216	54.1%	(187,593)	(21.7%)
Human Resources	375,925	2.5%	476,573	3.1%	504,948	3.3%	402,888	2.1%	100,649	21.1%	129,024	25.6%	(26,963)	(6.7%)
Accounting	1,087,057	7.2%	966,531	6.3%	948,368	6.2%	1,057,478	5.6%	(120,526)	(12.5%)	(138,689)	(14.6%)	29,579	2.8%
Information Technology	2,543,835	16.8%	2,830,965	18.5%	2,220,715	14.5%	2,185,820	11.6%	287,130	10.1%	(323,120)	(14.6%)	358,015	16.4%
Facilities	462,850	3.1%	489,235	3.2%	455,831	3.0%	440,803	2.3%	26,386	5.4%	(7,019)	(1.5%)	22,047	5.0%
Board President	50,000	0.3%	45,000	0.3%	8,706	0.1%	28,133	0.1%	(5,000)	(11.1%)	(41,294)	(474.3%)	21,867	77.7%
Advisory Council	25,500	0.2%	17,388	0.1%	3,452	0.0%	20,410	0.1%	(8,112)	(46.7%)	(22,048)	(638.7%)	5,090	24.9%
Board of Directors	235,713	1.6%	269,071	1.8%	174,369	1.1%	313,950	1.7%	33,358	12.4%	(61,344)	(35.2%)	(78,237)	(24.9%)
NBO Payments	50,100	0.3%	50,100	0.3%	50,100	0.3%	94,200	0.5%	-	0.0%	-	0.0%	(44,100)	(46.8%)
Depreciation	330,164	2.2%	302,369	2.0%	314,942	2.1%	447,387	2.4%	(27,795)	(9.2%)	(15,222)	(4.8%)	(117,223)	(26.2%)
Total general & administrative expenses	5,837,572	38.6%	6,959,692	45.6%	6,154,075	40.1%	5,855,089	31.0%	1,122,120	16.1%	316,504	5.1%	(17,518)	(0.3%)
Total expenses	15,010,084	99.3%	16,135,658	105.6%	13,146,788	85.6%	17,757,847	94.0%	1,125,574	7.0%	(1,863,296)	(14.2%)	(15,010,084)	(84.5%)
Change in net assets from operations (loss)	109,001	0.7%	(860,333)	(5.6%)	2,205,018	14.4%	1,141,337	6.0%	969,333	112.7%	(2,096,018)	(95.1%)	(1,032,336)	(90.4%)
Pension costs	-	0.0%	-	0.0%	269,692	1.8%	-	0.0%	-	0.0%	(269,692)	(100.0%)	-	0.0%
Change in market value of investments	-	0.0%	-	0.0%	377,213	2.5%	656,456	3.5%	-	0.0%	(377,213)	(100.0%)	(656,456)	(100.0%)
Legal Settlements	-	0.0%	-	0.0%	(198,300)	(1.3%)	-	0.0%	-	0.0%	198,300	100.0%	-	0.0%
Gain (Loss) on Asset Disposal	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Change in net assets (loss)	\$ 109,001	0.7%	\$ (860,333)	(5.6%)	\$ 2,653,623	17.3%	\$ 1,797,792	9.5%	\$ 969,333	112.7%	\$ (2,544,623)	(95.9%)	\$ (1,688,792)	(93.9%)

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American Contract Bridge League, Inc.
Membership Revenue
Comparison of Fiscal Years 2023, 2022, 2021 and 2019

	Year-to-Date			Vs. 2022		Vs. 2021		2019 Actual
	2023 Budget	2022 Forecast	2021 Actual	Variance Fav/(Unf)	% Variance Fav/(Unf)	Variance Fav/(Unf)	% Variance Fav/(Unf)	
Member Dues	\$ 5,368,236	\$ 5,942,039	\$ 6,189,116	\$ (573,803)	(9.7%)	\$ (820,880)	(13.3%)	\$ 6,750,163
Dues Discount	(730,766)	(806,915)	(838,726)	76,149	9.4%	107,960	12.9%	(712,830)
Patron Dues	46,870	46,235	57,850	635	1.4%	(10,980)	(19.0%)	70,426
Student Dues	4,800	6,383	4,150	(1,583)	(24.8%)	650	15.7%	8,585
Reinstatement Fees	-	2,070	1,816	(2,070)	(100.0%)	(1,816)	(100.0%)	1,798
Over/Under & BBO Foreign	50,000	479	139	49,521	10328.0%	49,861	35829.9%	58
Total Membership Revenue	\$ 4,739,141	\$ 5,190,292	\$ 5,414,346	(451,152)	(8.7%)	(675,206)	(12.5%)	\$ 6,118,201

Forecasted Member Change		
Actual	Aug-22	132,655
Forecast	Sep-22	132,292
Forecast	Oct-22	131,594
Forecast	Nov-22	130,896
Forecast	Dec-22	130,198
Forecast	Jan-23	129,500
Forecast	Feb-23	128,802
Forecast	Mar-23	128,104
Forecast	Apr-23	127,406
Forecast	May-23	126,708
Forecast	Jun-23	126,010
Forecast	Jul-23	125,312
Forecast	Aug-23	124,614
Forecast	Sep-23	123,916
Forecast	Oct-23	123,218
Forecast	Nov-23	122,520
Forecast	Dec-23	121,822

American Contract Bridge League, Inc.
Club Revenue and Tables Reported
Comparison of Fiscal Years 2023, 2022, 2021 and 2019

	Year-to-Date			Vs. 2022		Vs. 2021		2019 Actual
	2023 Budget	2022 Forecast	2021 Actual	Variance Fav/(Unf)	% Variance Fav/(Unf)	Variance Fav/(Unf)	% Variance Fav/(Unf)	
Revenue								
Regular Table Fees*	\$ 1,329,900	\$ 1,457,164	\$ 2,142,880	\$ (127,264)	(8.7%)	\$ (812,980)	(37.9%)	\$ 2,089,639
Online Table Fees**	2,143,700	1,793,420	1,890,437	350,280	19.5%	253,263	13.4%	620,549
Annual Sanction Renewal	78,000	73,985	61,241	4,015	5.4%	16,759	27.4%	94,130
Unit Rated Club Games	24,000	15,925	15,475	8,075	50.7%	8,525	55.1%	75,186
Total Revenue	\$ 3,575,600	\$ 3,340,494	\$ 4,110,033	\$ 235,106	7.0%	\$ (534,433)	(13.0%)	\$ 2,879,504
Tables								
Regular Tables*	1,083,507	1,096,330	1,173,729	(12,823)	(1.2%)	(90,222)	(7.7%)	1,548,130
Special Games	173,250	213,087	277,696	(39,837)	(18.7%)	(104,446)	(37.6%)	458,777
Online **	2,375,393	2,524,356	2,421,885	(148,963)	(5.9%)	(46,492)	(1.9%)	1,083,565
Total Tables	3,632,149	3,833,773	3,873,309	(201,624)	(5.3%)	(241,160)	(6.2%)	3,090,472

* Regular Table Fees are for all pigmented games face to face and online

** Online Table Fees are for online games on OK Bridge, Funbridge, Swan, and unpigmented games on BBO as well as Silver Linings, Stardust and new team game

American Contract Bridge League, Inc.
Tournament Analysis
Comparison of Fiscal Years 2023, 2022, 2021 and 2019

	Year-to-Date			Vs. 2022		Vs. 2021		2019 Actual
	2023 Budget	2022 Forecast	2021 Actual	Variance Fav/(Unf)	% Variance Fav/(Unf)	Variance Fav/(Unf)	% Variance Fav/(Unf)	
Regionals								
TD Session Fees	\$ 899,745	\$ 813,925	\$ 82,418	\$ 85,820	9.5%	\$ 817,327	991.7%	\$ 1,655,867
Table Fees	\$ 278,025	\$ 261,991	\$ 1,652,768	\$ 16,033	5.8%	\$ (1,374,743)	(83.2%)	\$ 635,976
Hand Record Fees	\$ 9,000	\$ 9,533	\$ 904	\$ (533)	(5.9%)	\$ 8,096	895.6%	\$ 16,720
Tournaments	107	102	11	5	4.7%	96	872.7%	141
Sessions	3,895	4,009	308	(114)	(2.9%)	3,587	1163.8%	8,758
Tables	58,779	63,900	4,545	(5,121)	(8.7%)	54,234	1193.3%	145,095
Sectionals								
Sectional Surcharge	\$ 50,750	\$ 61,076	\$ 5,250	\$ (10,326)	(20.3%)	\$ 45,501	866.8%	\$ 115,381
TD Session Fees	\$ 636,983	\$ 554,270	\$ 40,202	\$ 82,712	13.0%	\$ 596,781	1484.5%	\$ 1,106,517
Table Fees	\$ 167,822	\$ 156,337	\$ 11,407	\$ 11,486	6.8%	\$ 156,416	1371.2%	\$ 354,492
Hand Record Fees	\$ 10,900	\$ 11,970	\$ 984	\$ (1,070)	(9.8%)	\$ 9,916	1007.7%	\$ 22,352
Tournaments	502	353	35	149	29.7%	467	1335.4%	674
Sessions	2,758	2,784	195	(26.3)	(1.0%)	2,563	1314.1%	5,930
Tables	44,222	47,818	3,364	(3,596.0)	(8.1%)	40,859	1214.8%	113,777
I/N Sectionals								
Sectional Surcharge	\$ 2,160	\$ 1,361	\$ 245	\$ 800	58.8%	\$ 1,915	780.7%	\$ 2,389
TD Session Fees	\$ 6,000	\$ 5,991	\$ -	\$ 9	0.1%	\$ 6,000	100.0%	\$ 14,670
Table Fees	\$ 7,200	\$ 8,075	\$ 1,095	\$ (875)	(12.2%)	\$ 6,105	557.7%	\$ 21,767
Hand Record Fees	\$ 480	\$ 399	\$ 48	\$ 81	16.8%	\$ 432	900.0%	\$ 880
Tournaments	159	41	17	118	74.2%	142	836.5%	201
Sessions	36	27	-	9	25.0%	36	100.0%	80
Tables	5,446	1,554	413	3,893	71.5%	5,033	1218.6%	11,097
Sectional Cruises								
Sectional Surcharge	\$ -	\$ 104	\$ -	\$ (104)	100.0%	\$ -	0.0%	\$ -
TD Session Fees	\$ 3,000	\$ 10,000	\$ -	\$ (7,000)	(233.3%)	\$ 3,000	100.0%	\$ 4,536
Table Fees	\$ 1,000	\$ 15,511	\$ 433	\$ (14,511)	(1451.1%)	\$ 567	130.9%	\$ 10,382
Hand Record Fees	\$ -	\$ 416	\$ -	\$ (416)	100.0%	\$ -	0.0%	\$ 184
Tournaments	2	8	1	(6)	(300.0%)	1	100.0%	10
Sessions	16	12	-	4	25.0%	16	100.0%	12
Tables	200	604	39	(404)	(201.8%)	162	419.5%	988
STaCs								
Table Fees	\$ 330,000	\$ 293,975	\$ 57,761	\$ 36,025	10.9%	\$ 272,239	471.3%	\$ 470,124
Hand Record Fees	\$ 6,000	\$ 7,986	\$ 2,352	\$ (1,986)	(33.1%)	\$ 3,648	155.1%	\$ 9,040
Tournaments	93	71	27	22	23.7%	66	244.4%	98
Tables	62,600	43,047	13,737	19,553	31.2%	48,863	355.7%	111,826
Special Events								
TD Session Fees	\$ 140,604	\$ 33,249	\$ 64,628	\$ 107,356	76.4%	\$ 75,977	117.6%	\$ 91,997
Table Fees	\$ 819,500	\$ 863,430	\$ 386,378	\$ (43,930)	(5.4%)	\$ 433,122	112.1%	\$ 617,651
Hand Record Fees	8,496	752	1,952	7,744	91.1%	6,544	335.2%	\$ 1,216
Totals								
TD Session Fees	\$ 1,739,242	\$ 1,479,975	\$ 192,743	\$ 259,267	14.9%	\$ 1,546,499	802.4%	\$ 2,991,357
Table Fees	\$ 1,638,423	\$ 1,630,375	\$ 2,116,081	\$ 8,048	0.5%	\$ (477,658)	(22.6%)	\$ 2,160,784
Tournaments	864	575	91	289	33.4%	773	849.0%	1,124
Sessions	6,705	6,832	503	(127.8)	(1.9%)	6,201	1232.4%	14,779
Tables	171,247	156,922	22,097	14,324.6	8.4%	149,150	675.0%	382,782
TD Session Fees	\$ 1,739,242	\$ 1,479,975	\$ 192,743	\$ 259,267	17.5%	\$ 1,546,499	802.4%	\$ 2,991,357
Direct TD Costs	1,735,283	1,851,269	1,517,401	(115,986)	(6.3%)	217,882	14.4%	3,682,702
Net	3,959	(371,294)	(1,324,659)	375,253	101.1%	1,328,617	100.3%	(691,345)

American Contract Bridge League, Inc.
Educational and Other Revenues
Comparison of Fiscal Years 2023, 2022, and 2021

	Year-to-Date			Vs. 2022		Vs. 2021	
	2023 Budget	2022 Forecast	2021 Actual	Variance Fav/(Unf)	% Variance Fav/(Unf)	Variance Fav/(Unf)	% Variance Fav/(Unf)
Educational Programs and Services							
Junior Fund - US	\$ 130,000	\$ 89,392	\$ 7,882	\$ 40,608	45.4%	\$ 122,118	1549.3%
Junior Fund - CAD	-	-	-	-	0.0%	-	0.0%
NABC TAPs	17,000	11,076	13,000	5,924	53.5%	4,000	30.8%
Regional TAPs	5,100	3,475	-	1,625	46.8%	5,100	0.0%
Total Educational	\$ 152,100	\$ 103,943	\$ 20,882	\$ 48,157	46.3%	\$ 131,218	628.4%
Other Revenues							
Charity Fdn Admin Fees	8,700	9,038	9,806	(338)	(3.7%)	(1,106)	(11.3%)
USBF Admin Fees	2,520	4,944	3,164	(2,424)	(49.0%)	(644)	(20.4%)
CBF Admin Fees	2,700	2,403	2,813	297	12.4%	(113)	(4.0%)
Educational Fdn Admin Fees	15,920	15,856	16,030	64	0.4%	(110)	(0.7%)
Accounting Other	4,896	18,209	9,790	(13,313)	(73.1%)	(4,894)	(50.0%)
Bridge Hall of Fame	7,500	19,225	-	(11,725)	(61.0%)	7,500	0.0%
Sponsorship	-	-	-	-	0.0%	-	0.0%
Learn Bridge in a Day	2,400	63,331	56,431	(60,931)	(96.2%)	(54,031)	(95.7%)
College Championships	50,000	49,952	12,210	48	0.1%	37,790	309.5%
Club Director's Exam	6,000	7,281	10,030	(1,281)	(17.6%)	(4,030)	(40.2%)
Meeting Services - Other	-	-	-	-	0.0%	-	0.0%
Miscellaneous	-	(1,078)	214	1,078	100.0%	(214)	(100.0%)
Total Other	\$ 100,636	\$ 189,161	\$ 120,489	\$ (88,525)	(46.8%)	\$ (19,853)	(16.5%)

American Contract Bridge League, Inc.
Operating Expense Analysis
Comparison of Fiscal Years 2023, 2022, 2021 and 2019

	Year-to-Date			Vs. 2022		Vs. 2021		2019 Actual
	2023 Budget	2022 Forecast	2021 Actual	Variance Fav/(Unf)	% Variance Fav/(Unf)	Variance Fav/(Unf)	% Variance Fav/(Unf)	
Field Operations								
Payroll	\$ 531,039	\$ 593,426	\$ 528,368	\$ 62,386	10.5%	\$ (2,672)	(0.5%)	\$ 237,317
Benefits	132,370	138,606	137,740	6,236	4.5%	5,370	3.9%	56,687
Travel	17,100	6,981	3,020	(10,119)	(145.0%)	(14,080)	(466.3%)	8,143
Telephone	1,800	2,248	1,518	448	19.9%	(283)	(18.6%)	1,360
Board Meeting	-	15,673	9,254	15,673	100.0%	9,254	100.0%	893
Tournament Directors	1,735,283	1,851,269	1,517,401	115,986	6.3%	(217,882)	(14.4%)	3,682,702
Banking Fees	41,525	76,811	64,794	35,286	45.9%	23,269	35.9%	16,141
Professional Fees (BBO)	148,369	180,310	397,474	31,942	17.7%	249,106	62.7%	-
Sectional Travel	73,200	52,968	2,390	(20,232)	(38.2%)	(70,810)	(2962.9%)	108,857
Equipment Rental	-	2,735	400	2,735	100.0%	400	100.0%	13,403
TD Training	19,600	35,670	7,942	16,070	45.1%	(11,658)	(146.8%)	39,911
Recorder	120,400	65,694	38,894	(54,706)	(83.3%)	(81,506)	(209.6%)	270,152
National Laws Commission	1,800	3,537	625	1,737	49.1%	(1,175)	(188.0%)	7,349
Bridge Operations	19,680	21,640	5,282	1,960	9.1%	(14,398)	(272.6%)	414,697
Other	600	27,898	21,984	27,298	97.8%	21,384	97.3%	44,788
Total Field Operations	\$ 2,842,766	\$ 3,075,467	\$ 2,737,084	\$ 232,701	7.6%	\$ (105,682)	(3.9%)	\$ 4,902,400
Editorial								
Payroll	\$ 269,069	\$ 266,367	\$ 222,921	\$ (2,702)	(1.0%)	\$ (46,148)	(20.7%)	\$ 267,975
Benefits	83,135	73,626	59,704	(9,509)	(12.9%)	(23,431)	(39.2%)	73,175
Bulletin Printing	840,000	721,170	626,180	(118,830)	(16.5%)	(213,820)	(34.1%)	687,741
Bulletin Postage/Frt	567,600	468,604	442,351	(98,996)	(21.1%)	(125,249)	(28.3%)	476,474
Bulletin Contributors	55,800	55,500	55,425	(300)	(0.5%)	(375)	(0.7%)	43,875
Professional Fees	-	-	-	-	0.0%	-	0.0%	-
Other	24,250	27,084	38,518	2,834	10.5%	14,268	37.0%	24,358
Total Editorial	\$ 1,839,854	\$ 1,612,351	\$ 1,445,100	\$ (227,503)	(14.1%)	\$ (394,754)	(27.3%)	\$ 1,573,599
Meeting Services								
Payroll	\$ 105,428	\$ 166,620	\$ 129,446	\$ 61,193	36.7%	\$ 24,018	18.6%	\$ 166,639
Benefits	40,017	49,882	34,282	9,865	19.8%	(5,736)	(16.7%)	50,581
Telephone	1,200	1,810	1,305	610	33.7%	105	8.0%	2,462
Seminars/Prof. Dev.	-	-	-	-	0.0%	-	0.0%	-
Freight	-	-	-	-	0.0%	-	0.0%	-
Travel	-	1,396	2,770	1,396	100.0%	2,770	100.0%	3,655
NABC	1,941,682	2,059,852	845,917	118,170	5.7%	(1,095,765)	(129.5%)	2,397,460
Patron Members	27,200	24,573	23,008	(2,627)	(10.7%)	(4,192)	(18.2%)	19,447
Other	750	16,329	3,433	15,579	95.4%	2,683	78.2%	23,403
Total Meeting Services	\$ 2,116,278	\$ 2,320,463	\$ 1,040,161	\$ 204,186	8.8%	\$ (1,076,116)	(103.5%)	\$ 2,663,647

American Contract Bridge League, Inc.
Operating Expense Analysis
Comparison of Fiscal Years 2023, 2022, 2021 and 2019

	Year-to-Date			Vs. 2022		Vs. 2021		2019 Actual
	2023 Budget	2022 Forecast	2021 Actual	Variance Fav/(Unf)	% Variance Fav/(Unf)	Variance Fav/(Unf)	% Variance Fav/(Unf)	
Club & Member Services								
Payroll	\$ 318,024	\$ 310,713	\$ 355,560	\$ (7,311)	(2.4%)	\$ 37,536	10.6%	\$ 432,137
Benefits	105,240	98,346	137,154	(6,894)	(7.0%)	31,914	23.3%	145,826
Telephone	4,200	3,935	5,045	(266)	(6.7%)	845	16.7%	955
Seminars/Prof. Dev.	-	-	-	-	0.0%	-	0.0%	-
Membership Activities	226,980	200,760	218,693	(26,220)	(13.1%)	(8,287)	(3.8%)	276,034
Club Activities	84,000	92,968	72,584	8,968	9.6%	(11,416)	(15.7%)	128,495
Special Games	16,800	12,399	-	(4,401)	(35.5%)	(16,800)	0.0%	20,530
North American Pairs	157,000	141,541	147,669	(15,459)	(10.9%)	(9,331)	(6.3%)	159,269
Board Meeting	-	-	-	-	0.0%	-	0.0%	753
Other	1,400	15,839	15,964	14,439	91.2%	14,564	91.2%	6,086
Total Club & Mem. Svcs.	\$ 913,644	\$ 876,501	\$ 952,669	\$ (37,143)	(4.2%)	\$ 39,025	4.1%	\$ 1,170,084
Marketing								
Payroll, benefits, travel								
Payroll	\$ 419,139	\$ 374,498	\$ 305,861	\$ (44,641)	(11.9%)	\$ (113,278)	(37.0%)	\$ 569,634
Benefits	150,197	124,660	107,402	(25,537)	(20.5%)	(42,795)	(39.8%)	184,396
Telephone	4,200	3,908	3,263	(292)	(7.5%)	(938)	(28.7%)	2,040
Travel	1,200	2,957	523	1,757	59.4%	(677)	(129.3%)	16
Business Meals	1,200	903	557	(297)	(32.9%)	(643)	(115.3%)	516
Board Meeting	-	4,225	1,708	4,225	100.0%	1,708	100.0%	2,917
NABC/Bridge Promotion	20,990	13,909	15,026	(7,081)	(50.9%)	(5,964)	(39.7%)	24,709
Seminars/Prof. Dev.	1,200	425	489	(775)	(182.4%)	(711)	(145.4%)	90
The Longest Day	-	-	-	-	0.0%	-	0.0%	-
Subtotal	598,125	525,485	434,829	(72,640)	(13.8%)	(163,296)	(224.8%)	784,318
Membership Communication								
Marketing Svcs	84,600	73,836	30,120	(10,764)	(14.6%)	(54,480)	(180.9%)	182,409
Public Relations	58,896	53,175	55,200	(5,721)	(10.8%)	(3,696)	(6.7%)	14,526
Membership Activities	129,706	75,352	45,643	(54,354)	(72.1%)	(84,063)	(184.2%)	88,293
New Comer Events	15,400	9,306	1,875	(6,094)	(65.5%)	(13,525)	(721.3%)	12,832
Subtotal	288,602	211,669	132,838	(76,933)	(36.3%)	(155,764)	(117.3%)	298,060
Membership Growth								
Boost Program	100,000	50,000	-	(50,000)	(100.0%)	(100,000)	0.0%	-
Subtotal	100,000	50,000	-	(50,000)	(100.0%)	(100,000)	-	-

American Contract Bridge League, Inc.
Operating Expense Analysis
Comparison of Fiscal Years 2023, 2022, 2021 and 2019

	Year-to-Date			Vs. 2022		Vs. 2021		2019 Actual
	2023 Budget	2022 Forecast	2021 Actual	Variance Fav/(Unf)	% Variance Fav/(Unf)	Variance Fav/(Unf)	% Variance Fav/(Unf)	
Education								
Cooperative Adverting	60,000	31,692	-	(28,308)	(89.3%)	(60,000)	0.0%	
Recruiter Incentive	-	17,960	27,010	17,960	100.0%	27,010	100.0%	
Learn Bridge in a Day	10,430	23,048	54,968	12,618	54.7%	44,538	81.0%	9,869
Online Intro to Bridge	-	76,221	9,750	76,221	100.0%	9,750	100.0%	-
Teacher Accreditation	36,425	24,404	20,099	(12,021)	(49.3%)	(16,326)	(81.2%)	30,126
Lifelong Learning	21,750	19,811	5,602	(1,939)	(9.8%)	(16,148)	(288.3%)	28,263
Subtotal	128,605	193,136	117,429	64,531	33.4%	(11,176)	(9.5%)	68,258
Member Recognition								
Goodwill Committee	39,756	34,757	2,867	(4,999)	(14.4%)	(36,889)	(1286.5%)	35,772
Museum/Library	1,440	667	341	(773)	(115.9%)	(1,099)	(322.3%)	13,158
Hall of Fame	28,903	57,413	467	28,510	49.7%	(28,436)	(6089.1%)	27,681
Subtotal	70,099	92,837	3,675	22,738	24.5%	(66,424)	(1807.3%)	76,611
Youth								
Junior Program Support	170,500	122,752	99,276	(47,748)	(38.9%)	(71,224)	(71.7%)	254,664
Youth NABC	36,800	28,388	-	(8,412)	(29.6%)	(36,800)	0.0%	28,869
College Championships	54,800	50,202	11,960	(4,598)	(9.2%)	(42,840)	(358.2%)	65,542
Subtotal	262,100	201,342	111,236	(60,758)	(30.2%)	(150,864)	(135.6%)	349,075
Other	12,440	16,715	17,692	4,275	25.6%	5,252	29.7%	16,705
Total Marketing	\$ 1,459,971	\$ 1,291,184	\$ 817,699	\$ (168,787)	(13.1%)	\$ (642,272)	(78.5%)	\$ 1,593,028
Grand Totals	\$ 9,172,513	\$ 9,175,967	\$ 6,992,713	\$ 3,454	0.0%	\$ (2,179,800)	(31.2%)	\$ 11,902,757

American Contract Bridge League, Inc.
General and Administrative Expense Analysis
Comparison of Fiscal Years 2023, 2022, 2021 and 2019

	Year-to-Date			Vs. 2022		Vs. 2021		2019 Actual
	2023 Budget	2022 Forecast	2021 Actual	Variance Fav/(Unf)	% Variance Fav/(Unf)	Variance Fav/(Unf)	% Variance Fav/(Unf)	
Executive								
Payroll	\$ 466,009	\$ 1,014,092	\$ 1,058,189	\$ 548,084	54.0%	\$ 592,180	56.0%	\$ 620,803
Benefits	67,625	171,810	152,642	104,185	60.6%	85,017	55.7%	115,418
Legal	100,000	103,743	171,610	3,743	3.6%	71,610	41.7%	40,676
Seminars/Prof. Dev.	9,250	18,402	-	9,152	49.7%	(9,250)	0.0%	10,793
Travel	-	7,539	2,357	7,539	100.0%	2,357	100.0%	3,064
Meals	2,500	4,186	792	1,686	40.3%	(1,708)	(215.5%)	2,504
Telephone	1,550	3,735	3,815	2,185	58.5%	2,265	59.4%	2,420
Professional Fees	305	71,653	52,090	71,348	99.6%	51,785	99.4%	-
Dues and Subscriptions	1,396	10,222	6,913	8,826	86.3%	5,517	79.8%	-
Board Meeting	25,344	37,732	18,715	12,388	32.8%	(6,629)	(35.4%)	26,149
Other	2,450	69,346	5,520	66,896	96.5%	3,070	55.6%	42,195
Total Executive	\$ 676,428	\$ 1,512,459	\$ 1,472,644	\$ 836,030	55.3%	\$ 796,216	54.1%	\$ 864,021
Human Resources								
Payroll	\$ 103,081	\$ 158,719	\$ 182,588	\$ 55,637	35.1%	\$ 79,507	43.5%	\$ 186,923
Benefits	37,763	64,467	68,098	26,704	41.4%	30,335	44.5%	63,190
Professional Services	77,765	80,056	74,686	2,291	2.9%	(3,079)	(4.1%)	78,714
Recruiting	89,775	118,275	108,599	28,500	24.1%	18,824	17.3%	6,420
Retiree Benefits	44,966	40,128	44,056	(4,838)	(12.1%)	(910)	(2.1%)	36,944
Legal	8,000	5,000	8,212	(3,000)	(60.0%)	212	2.6%	6,395
Employee Awards & Outings	5,800	1,137	3,067	(4,663)	(410.1%)	(2,733)	(89.1%)	13,107
Tuition Reimbursement	5,000	3,233	4,974	(1,767)	(54.7%)	(26)	(0.5%)	-
Telephone	600	1,265	1,618	665	52.6%	1,018	62.9%	680
Seminars/Prof. Dev.	-	-	3,993	-	0.0%	3,993	100.0%	30
Travel	-	1,300	-	1,300	100.0%	-	0.0%	2,059
Other	3,175	2,995	5,058	(180)	(6.0%)	1,883	37.2%	8,425
Total Human Resources	\$ 375,925	\$ 476,573	\$ 504,948	\$ 100,649	21.1%	\$ 129,024	25.6%	\$ 402,888

American Contract Bridge League, Inc.
General and Administrative Expense Analysis
Comparison of Fiscal Years 2023, 2022, 2021 and 2019

	Year-to-Date			Vs. 2022		Vs. 2021		2019 Actual
	2023 Budget	2022 Forecast	2021 Actual	Variance Fav/(Unf)	% Variance Fav/(Unf)	Variance Fav/(Unf)	% Variance Fav/(Unf)	
Accounting								
Payroll	\$ 347,691	\$ 341,670	\$ 327,677	\$ (6,021)	(1.8%)	\$ (20,014)	(6.1%)	\$ 354,112
Benefits	122,421	107,479	99,650	(14,942)	(13.9%)	(22,771)	(22.9%)	122,253
Insurance	413,684	364,436	355,108	(49,248)	(13.5%)	(58,577)	(16.5%)	339,109
Banking Fees	85,800	82,583	79,325	(3,217)	(3.9%)	(6,475)	(8.2%)	78,453
Taxes	2,770	1,936	366	(834)	(43.1%)	(2,404)	(657.2%)	2,678
Audit & Tax Fees	48,900	48,382	48,107	(518)	(1.1%)	(793)	(1.6%)	47,250
Professional Services	41,400	38,772	27,914	(2,628)	(6.8%)	(13,486)	(48.3%)	14,550
Postage	1,800	954	696	(846)	(88.7%)	(1,104)	(158.7%)	4,220
Penalties/Interest	1,500	187	110	(1,313)	(702.1%)	(1,390)	(1269.4%)	7,862
Telephone	3,600	3,363	2,395	(238)	(7.1%)	(1,205)	(50.3%)	680
Seminars/Prof. Dev.	4,200	1,400	40	(2,800)	(200.0%)	(4,160)	(10400.0%)	5,100
Travel	745	133	-	(612)	(458.8%)	(745)	0.0%	-
Foreign Exchange	5,000	(37,070)	(9,074)	(42,070)	(113.5%)	(14,074)	(155.1%)	74,975
Other	6,260	11,128	15,815	4,868	43.7%	9,555	60.4%	6,160
Total Accounting	\$ 1,087,057	\$ 966,531	\$ 948,368	\$ (120,526)	(12.5%)	\$ (138,689)	(14.6%)	\$ 1,057,478
Information Technology								
Payroll	\$ 1,606,267	\$ 1,298,987	\$ 1,214,030	\$ (307,280)	(23.7%)	\$ (392,237)	(32.3%)	\$ 1,211,970
Benefits	381,132	329,810	262,995	(51,321)	(15.6%)	(118,137)	(44.9%)	296,646
Contract Labor	-	55,410	-	55,410	100.0%	-	0.0%	141,649
Software Licenses	334,027	324,831	301,685	(9,195)	(2.8%)	(32,342)	(10.7%)	221,529
TourneyTrax	-	-	-	-	0.0%	-	0.0%	-
Professional Services	125,000	737,394	268,790	612,394	83.0%	143,790	53.5%	206,188
Equipment	23,000	24,947	43,855	1,947	7.8%	20,855	47.6%	25,556
Equipment Maintenance	10,000	1,312	9,667	(8,688)	(662.1%)	(333)	(3.4%)	2,189
Telephone	10,000	8,971	57,317	(1,029)	(11.5%)	47,317	82.6%	11,261
Software	-	-	11,223	-	0.0%	11,223	100.0%	3,114
Tape Storage	6,000	5,727	10,447	(273)	(4.8%)	4,447	42.6%	5,214
Supplies	1,000	2,009	-	1,009	50.2%	(1,000)	0.0%	1,189
Computer Maintenance	17,550	13,890	31,559	(3,660)	(26.3%)	14,009	44.4%	31,294
Travel	5,190	7,049	1,123	1,859	26.4%	(4,067)	(362.3%)	15,898
Seminars/Prof. Dev.	8,250	9,023	5,429	773	8.6%	(2,821)	(52.0%)	6,295
Board Meeting	14,420	9,396	1,301	(5,024)	(53.5%)	(13,119)	(1008.0%)	3,002
Other	2,000	2,208	1,295	208	9.4%	(705)	(54.5%)	2,826
Total IT	\$ 2,543,835	\$ 2,830,965	\$ 2,220,715	\$ 287,130	10.1%	\$ (323,120)	(14.6%)	\$ 2,185,820

American Contract Bridge League, Inc.
General and Administrative Expense Analysis
Comparison of Fiscal Years 2023, 2022, 2021 and 2019

	Year-to-Date			Vs. 2022		Vs. 2021		2019 Actual
	2023 Budget	2022 Forecast	2021 Actual	Variance Fav/(Unf)	% Variance Fav/(Unf)	Variance Fav/(Unf)	% Variance Fav/(Unf)	
Facilities								
Payroll	\$ 96,510	\$ 99,992	\$ 95,370	\$ 3,482	3.5%	\$ (1,140)	(1.2%)	\$ 95,085
Benefits	50,703	45,139	44,124	(5,563)	(12.3%)	(6,579)	(14.9%)	39,830
Utilities	81,345	75,326	68,095	(6,019)	(8.0%)	(13,250)	(19.5%)	76,452
Telephone	40,284	45,461	31,461	5,177	11.4%	(8,823)	(28.0%)	50,760
Property Tax	113,000	112,740	109,462	(260)	(0.2%)	(3,538)	(3.2%)	66,032
Janitorial Services	15,450	15,250	9,415	(200)	(1.3%)	(6,035)	(64.1%)	24,402
Purchased Services	5,031	20,395	26,748	15,364	75.3%	21,717	81.2%	17,352
Landscape Maintenance	20,400	16,500	16,810	(3,900)	(23.6%)	(3,590)	(21.4%)	16,740
Equipment Maintenance	20,883	22,056	22,977	1,173	5.3%	2,094	9.1%	16,644
Equipment Rental	4,740	9,351	9,067	4,611	49.3%	4,327	47.7%	9,171
Repairs & Maintenance	4,200	8,164	8,676	3,964	48.6%	4,476	51.6%	7,301
Copier Maintenance	4,450	4,678	4,127	228	4.9%	(323)	(7.8%)	9,085
Janitorial Supplies	2,250	2,896	2,209	646	22.3%	(42)	(1.9%)	5,271
Supplies	1,650	2,125	1,792	475	22.3%	142	7.9%	2,880
Company Van	1,954	1,182	1,761	(772)	(65.3%)	(193)	(11.0%)	1,848
Travel	-	-	-	-	0.0%	-	0.0%	-
Seminars/Prof. Dev.	-	-	-	-	0.0%	-	0.0%	-
Other	-	7,981	3,738	7,981	100.0%	3,738	100.0%	1,951
Total Facilities	\$ 462,850	\$ 489,235	\$ 455,831	\$ 26,386	5.4%	\$ (7,019)	(1.5%)	\$ 440,803
Board President	\$ 50,000	\$ 45,000	\$ 8,706	\$ (5,000)	(11.1%)	\$ (41,294)	(474.3%)	\$ 28,133
Advisory Council	\$ 25,500	\$ 17,388	\$ 3,452	\$ (8,112)	(46.7%)	\$ (22,048)	(638.7%)	\$ 20,410
Board of Directors	\$ 235,713	\$ 269,071	\$ 174,369	\$ 33,358	12.4%	\$ (61,344)	(35.2%)	\$ 313,950
NBO Payments	\$ 50,100	\$ 50,100	\$ 50,100	\$ -	0.0%	\$ -	0.0%	\$ 94,200
WBF Payments	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%	\$ -
Depreciation	\$ 330,164	\$ 302,369	\$ 314,942	\$ (27,795)	(9.2%)	\$ (15,222)	(4.8%)	\$ 447,387
Grand Totals	\$ 5,837,572	\$ 6,959,692	\$ 6,154,075	\$ 1,122,120	16.1%	\$ 316,504	5.1%	\$ 5,855,089

American Contract Bridge League, Inc.
North American Bridge Championships Analysis
For the Year to Date Ending December 31, 2023

	2023 NEW ORLEANS	2023 CHICAGO	2023 ATLANTA	Total
Revenue:				
Tournament Fees	\$ 579,040	\$ 655,295	\$ 607,766	\$ 1,842,101
Daily Bulletin Revenue	-	-	-	-
Rental Income	2,000	2,000	2,000	6,000
Earned comp'd rooms	41,407	50,793	33,139	125,339
Room rebate	-	49,604	-	49,604
Other Revenues	-	-	-	-
Total Revenue	622,447	757,692	642,905	2,023,044
Expenses:				
Salaried TD's	25,827	27,756	27,756	81,338
Hourly TD's	46,436	51,964	49,904	148,305
Services - Salaried TD	2,016	2,076	2,076	6,169
Services - Hourly TD&Caddies	25,302	28,121	26,061	79,484
TD Benefits	15,914	16,276	16,276	48,466
Contract Labor	8,400	8,400	8,400	25,200
Travel - ACBL Staff	39,000	40,800	41,400	121,200
Travel Per Diem	49,876	48,467	49,654	147,997
Travel Misc & Other	8,420	3,600	8,250	20,270
Lodging	106,411	131,808	73,261	311,480
Housing Bureau	4,243	32,700	3,994	40,937
Business Meals	250	250	250	750
Catering	4,719	4,349	4,073	13,140
Entertainment	-	-	-	-
Convention Center	-	-	-	-
Postage	500	500	500	1,500
Freight	40,000	50,000	40,000	130,000
Supplies	10,000	10,000	10,000	30,000
Printing	8,000	14,000	8,000	30,000
Equipment Purchased	3,000	3,000	3,000	9,000
Equipment Rental	2,640	13,640	13,640	29,920
Professional Fees	14,400	14,400	14,400	43,200
Banking Fees	15,081	18,486	16,541	50,108
NABC Prizes	4,800	4,800	4,800	14,400
Player Hospitality- Evening	55,200	64,500	60,200	179,900
Player Hospitality- Coupons	6,000	6,000	6,000	18,000
Free Play for volunteers	3,500	3,500	3,500	10,500
Registration Gifts	15,000	15,000	15,000	45,000
I/N Gifts	1,500	1,500	1,500	4,500
NABC Gratuities	2,500	2,500	2,500	7,500
NABC Seeder Expense	2,908	2,669	1,993	7,570
NABC Volunteer Lodging	12,398	13,550	8,900	34,848
NABC Volunteer Appreciation	7,500	7,500	7,500	22,500
NABC Worker Appreciation	1,500	1,500	1,500	4,500
Advertising & Promotion	7,600	8,000	8,400	24,000
Other	200,000	-	-	200,000
Total Expenses	750,841	651,612	539,229	1,941,682
Net Income (Loss) Before Allocation	(128,394)	106,080	103,676	81,362
Editorial *	11,540	11,886	11,886	35,312
Meeting Services *	62,597	64,475	64,475	191,547
Marketing *	26,004	26,784	26,784	79,572
Executive *	10,128	10,432	10,432	30,992
Accounting *	8,443	8,696	8,696	25,836
Information Technology *	6,611	6,809	6,809	20,230
Headquarters TDs*	4,691	4,832	4,832	14,354
Total Allocated Expenses	130,014	133,914	133,914	397,843
Total Expenses	880,855	785,526	673,144	2,406,532
Net Income (Loss)	\$ (258,408)	\$ (27,834)	\$ (30,239)	\$ (316,481)
Tables	6,200	7,000	6,600	19,800

* Overhead costs
Results presented in this report are unaudited and are intended for management and board use only

**American Contract Bridge League, Inc.
2023 Capital Budget**

	<u>Cost</u>	<u>Description</u>
MasterPoint Engine 2.0	\$ 125,000	Complete Internally developed software that will replace current MasterPoint engine Estimate provided by IT consultant, Paul Rivera plus \$200k additional estimate provided by Interim Executiv Director, Paul Cuneo
AS400 Modernization	500,000	
Allowance for Maintenance Items	<u>10,000</u>	
Total Capital Budget	<u><u>\$ 635,000</u></u>	

NABC Table Counts

	Spring	Tables	Summer	Tables	Fall	Tables	Total	Avg
2022	Reno, NV	6,204	Providence, RI	7,463	Phoenix, AZ	6,677	20,344	6,781
2021	St. Louis, MO	Canceled	Providence, RI	Rescheduled	Austin, TX	5,256	5,256	5,256
2020	Columbus, OH	Canceled	Montreal, QC	Canceled	Tampa, FL	Canceled	-	-
2019	Memphis, TN	9,644	Las Vegas, NV	13,622	San Francisco, CA	10,374	33,640	11,213
2018	Philadelphia, PA	10,318	Atlanta, GA	11,269	Honolulu, HI	6,035	27,621	9,207
2017	Kansas City, MO	8,691	Toronto, ON	13,289	San Diego, CA	11,748	33,728	11,243
2016	Reno, NV	11,643	Washington, DC	12,812	Orlando, FL	10,592	35,047	11,682
2015	New Orleans, LA	11,402	Chicago, IL	13,685	Denver, CO	9,059	34,146	11,382
2014	Dallas, TX	9,891	Las Vegas, NV	16,617	Providence, RI	9,574	36,081	12,027
2013	St. Louis, MO	9,661	Atlanta, GA	12,364	Phoenix, AZ	12,565	34,590	11,530
2012	Memphis, TN	9,626	Philadelphia, PA	11,913	San Francisco, CA	13,411	34,950	11,650
2011	Louisville, KY	9,547	Toronto, ON	13,914	Seattle, WA	11,429	34,890	11,630
2010	Reno, NV	12,197	New Orleans, LA	10,956	Orlando, FL	12,648	35,800	11,933
2009	Houston, TX	9,729	Washington, DC	14,115	San Diego, CA	12,927	36,771	12,257
2008	Detroit, MI	8,554	Las Vegas, NV	19,720	Boston, MA	10,636	38,910	12,970
2007	St Louis, MO	10,232	Nashville, TN	12,879	San Francisco, CA	14,859	37,970	12,657
2006	Dallas, TX	10,319	Chicago, IL	13,373	Honolulu, HI	8,606	32,298	10,766
2005	Pittsburgh, PA	9,593	Atlanta, GA	13,463	Denver, CO	10,142	33,198	11,066
2004	Reno, NV	14,955	New York, NY	13,351	Orlando, FL	14,642	42,947	14,316
2003	Philadelphia, PA	10,840	Long Beach, CA	12,247	New Orleans, LA	12,403	35,489	11,830
2002	Houston, TX	10,657	Washington, DC	14,650	Phoenix, AZ	11,945	37,252	12,417
2001	Kansas City, MO	8,317	Toronto, ON	16,080	Las Vegas, NV	16,818	41,215	13,738
2000	Cincinnati, OH	10,830	Anaheim, CA	13,712	Birmingham, AL	8,215	32,757	10,919
1999	Vancouver, BC	13,180	San Antonio, TX	12,281	Boston, MA	12,749	38,210	12,737
1998	Reno, NV	13,967	Chicago, IL	13,022	Orlando, FL	12,035	39,024	13,008
1997	Dallas, TX	11,101	Albuquerque, NM	11,355	St Louis, MO	8,632	31,088	10,363
1996	Philadelphia, PA	10,995	Miami Beach, FL	9,395	San Francisco, CA	12,984	33,374	11,125
1995	Phoenix, AZ	11,945	New Orleans, LA	12,840	Atlanta, GA	10,269	35,054	11,685
1994	Cincinnati, OH	11,003	San Diego, CA	15,879	Minneapolis, MN	7,181	34,063	11,354
1993	Kansas City, MO	10,132	Washington, DC	18,270	Seattle, WA	11,456	39,858	13,286
1992	Pasadena, CA	12,505	Toronto, ON	16,680	Orlando, FL	14,980	44,165	14,722
1991	Atlantic City, NJ	11,279	Las Vegas, NV	24,221	Indianapolis, IN	9,298	44,798	14,933
1990	Ft. Worth, TX	11,303	Boston, MA	15,325	San Francisco, CA	13,239	39,867	13,289
1989	Reno, NV	13,808	Chicago, IL	14,902	Lancaster, PA	12,581	41,290	13,763
1988	Buffalo, NY	9,157	Salt Lake City, UT	11,501	Nashville, TN	13,215	33,872	11,291
1987	St. Louis, MO	10,829	Baltimore, MD	17,072	Anaheim, CA	13,948	41,849	13,950
1986	Portland, OR	9,222	Toronto, ON	21,075	Atlanta, GA	11,285	41,582	13,861
1985	Montreal, QC	10,184	Las Vegas, NV	19,828	Winnipeg, MB	5,534	35,545	11,848
1984	San Antonio, TX	8,829	Washington, DC	15,228	San Diego, CA	12,072	36,129	12,043
1983	Honolulu, HI	11,698	New Orleans, LA	10,520	Miami Beach, FL	10,555	32,772	10,924
1982	Niagara Falls, NY	9,021	Albuquerque, NM	9,776	Minneapolis, MN	7,465	26,262	8,754
1981	Detroit, MI	8,216	Boston, MA	14,079	San Francisco, CA	11,377	33,672	11,224
1980	Fresno, CA	9,669	Chicago, IL	11,889	Lancaster, PA	13,521	35,079	11,693
1979	Norfolk, VA	8,273	Las Vegas, NV	18,518	Cincinnati, OH	9,262	36,053	12,018
1978	Houston, TX	9,388	Toronto, ON	18,408	Denver, CO	9,468	37,264	12,421
1977	Pasadena, CA	12,713	Chicago, IL	13,171	Atlanta, GA	10,702	36,585	12,195
1976	Kansas City, MO	8,790	Salt Lake City, UT	10,722	Pittsburgh, PA	8,788	28,300	9,433
1975	Honolulu, HI	10,234	Miami Beach, FL	10,368	New Orleans, LA	11,705	32,307	10,769
1974	Vancouver, BC	8,329	New York, NY	15,310	San Antonio, TX	8,419	32,058	10,686
1973	St. Louis, MO	8,415	Washington, DC	16,043	Las Vegas, NV	13,464	37,922	12,641
1972	Cincinnati, OH	8,100	Denver, CO	11,449	Lancaster, PA	11,545	31,094	10,365
1971	Atlanta, GA	9,706	Chicago, IL	13,566	Phoenix, AZ	6,600	29,872	9,957
1970	Portland, OR	7,025	Boston, MA	12,584	Houston, TX	7,994	27,603	9,201
1969	Cleveland, OH	8,958	Los Angeles, CA	11,470	Bal Harbour, FL	9,069	29,497	9,832
1968	New York, NY	13,535	Minneapolis, MN	9,857	Coronado, CA	7,858	31,250	10,417
1967	Seattle, WA	7,098	Montreal, QC	10,926	New Orleans, LA	8,904	26,928	8,976
1966	Louisville, KY	7,929	Denver, CO	10,112	Pittsburgh, PA	8,896	26,937	8,979
1965	Cleveland, OH	8,128	Chicago, IL	14,511	San Francisco, CA	11,198	33,837	11,279
1964	Portland, OR	6,950	Toronto, ON	11,150	Dallas, TX	8,686	26,786	8,929
1963	St Louis, MO	6,556	Los Angeles, CA	12,486	Bal Harbour, FL	7,129	26,171	8,724
1962	Lexington, KY	4,703	Minneapolis, MN	5,820	Phoenix, AZ	6,468	16,991	5,664
1961	Denver, CO	4,910	Washington, DC	7,989	Houston, TX	4,967	17,866	5,955
1960	Jackson, MS	3,485	Los Angeles, CA	8,462	New York City, NY	6,391	18,338	6,113
1959	Seattle, WA	4,124	Chicago, IL	6,939	Coronado, CA	5,838	16,901	5,634
1958	Atlantic City, NJ	3,076	Miami, FL	4,068	Detroit, MI	4,046	11,190	3,730
AVG		9,599		13,276		10,329		11,096