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11/05/14

Accrual Basis

**Unit 174**  
**Balance Sheet**  
As of October 31, 2014

	<u>Oct 31, 14</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
Amegy Checking	85,951.87
<b>Total Checking/Savings</b>	<u>85,951.87</u>
<b>Total Current Assets</b>	85,951.87
<b>Fixed Assets</b>	
Bridge Tables & Bidding Boxes	15,667.76
Bridge Tables & Boxes-Accum Dpr	-12,703.86
Tournament Equipment	11,976.42
Tournament Equipment-Accum Depr	<u>-5,861.86</u>
<b>Total Fixed Assets</b>	9,078.46
<b>Other Assets</b>	
Prepaid Expenses	
Books on Hand	1,961.08
Cups, Glasses & Trophies	61.50
Deposits with others	1,915.39
Regional Expenses	2,028.62
Supplies	<u>4,046.82</u>
<b>Total Prepaid Expenses</b>	<u>10,013.41</u>
<b>Total Other Assets</b>	<u>10,013.41</u>
<b>TOTAL ASSETS</b>	<b><u><u>105,043.74</u></u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
Opening Bal Equity	80,910.18
Retained Earnings	18,499.83
Net Income	<u>5,633.73</u>
<b>Total Equity</b>	<u>105,043.74</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u><u>105,043.74</u></u></b>

**Unit 174**  
**Profit & Loss by Class**  
**January through October 2014**

	EDUCATION	G&A	REGIONAL	APRIL (SECTION)	AUGUST (SECTION)	JUNE (SECTION)	OCTOBER (SECTION)	Total SECTION	T ABA	T GNT	T STAC	TOTAL
<b>Income</b>												
<b>Educ. Rev.</b>												
Book Sales	2,365.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,365.00
TAP & Directors' Courses	3,750.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,750.00
Whirlwind Bridge	2,100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,100.00
<b>Total Educ. Rev.</b>	<b>8,215.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8,215.00</b>
<b>Other Rev.</b>												
Interest	0.00	8.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8.00
Membership Dues Sharing	0.00	8,947.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,947.53
Other	0.00	131.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	131.91
<b>Total Other Rev.</b>	<b>0.00</b>	<b>9,087.44</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>9,087.44</b>
<b>Tourn. Rev.</b>												
Event Name Sales	0.00	0.00	2,050.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,050.00
Table Fees	0.00	0.00	145,564.00	27,547.00	37,414.00	27,803.00	0.00	92,764.00	454.00	3,480.00	4,270.00	246,532.00
<b>Total Tourn. Rev.</b>	<b>0.00</b>	<b>0.00</b>	<b>147,614.00</b>	<b>27,547.00</b>	<b>37,414.00</b>	<b>27,803.00</b>	<b>0.00</b>	<b>92,764.00</b>	<b>454.00</b>	<b>3,480.00</b>	<b>4,270.00</b>	<b>248,582.00</b>
<b>Total Income</b>	<b>8,215.00</b>	<b>9,087.44</b>	<b>147,614.00</b>	<b>27,547.00</b>	<b>37,414.00</b>	<b>27,803.00</b>	<b>0.00</b>	<b>92,764.00</b>	<b>454.00</b>	<b>3,480.00</b>	<b>4,270.00</b>	<b>265,884.44</b>
<b>Expense</b>												
<b>Educ. Exp.</b>												
Book Purchases	2,365.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,365.00
Bridge in Schools	40.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	40.59
Eddie Wold Seminar	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00
I/N Services	286.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	286.14
Other	93.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	93.34
TAP & Directors' Courses	2,596.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,596.66
Whirlwind Bridge expense	1,939.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,939.18
<b>Total Educ. Exp.</b>	<b>7,820.91</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7,820.91</b>
<b>G&amp;A</b>												
Advertising	0.00	359.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	359.13
Duplicating	0.00	62.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	62.23
Election exp	0.00	472.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	472.23
Holiday parties	0.00	2,015.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,015.22
<b>New Player Services</b>												
Mentor game subsidy	0.00	2,618.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,618.00
New Player Services - Other	0.00	288.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	288.67
<b>Total New Player Services</b>	<b>0.00</b>	<b>2,906.67</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,906.67</b>
Office supplies	0.00	131.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	131.08
Other G & A	0.00	504.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	504.57
Postage	0.00	148.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	148.80
Printing	0.00	141.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	141.01
Prizes and awards	0.00	678.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	678.13
Property taxes	0.00	229.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	229.19
Scorecard	0.00	6,856.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,856.00
Supplies warehousing	0.00	3,900.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,900.00
<b>Total G&amp;A</b>	<b>0.00</b>	<b>18,404.26</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>18,404.26</b>

**Unit 174**  
**Profit & Loss by Class**  
**January through October 2014**

	EDUCATION	G&A	REGIONAL	APRIL (SECTION)	AUGUST (SECTION)	JUNE (SECTION)	OCTOBER (SECTION)	Total SECTION	T ABA	T GNT	T STAC	TOTAL
<b>Tourn Exp</b>												
Advertising	0.00	0.00	4,240.40	423.91	390.70	423.91	150.34	1,388.86	0.00	0.00	0.00	5,629.26
Board duplication	0.00	0.00	720.00	196.00	336.00	210.00	0.00	742.00	0.00	21.00	0.00	1,483.00
Caddy expense	0.00	0.00	6,280.00	1,555.00	3,020.00	1,860.00	0.00	6,435.00	0.00	105.00	0.00	12,820.00
Daily Bulletin	0.00	0.00	3,679.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,679.20
Directors - Hotel	0.00	0.00	9,761.38	833.04	1,560.00	1,040.00	0.00	3,433.04	0.00	208.26	0.00	13,402.68
Directors - Per Diem	0.00	0.00	7,703.50	1,065.00	1,775.00	1,278.00	0.00	4,118.00	0.00	213.00	0.00	12,034.50
Directors - Session charges	0.00	0.00	28,237.00	4,961.00	6,968.00	4,268.00	0.00	16,197.00	35.00	1,054.00	0.00	45,523.00
Directors - Transportation	0.00	0.00	5,584.11	659.02	1,517.00	754.00	0.00	2,930.02	0.00	426.00	0.00	8,940.13
Discounts	0.00	0.00	-153.45	-188.00	-210.00	-210.00	0.00	-608.00	0.00	0.00	0.00	-761.45
District breakfast	0.00	0.00	441.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	441.32
District Fees	0.00	0.00	3,906.70	0.00	0.00	0.00	0.00	0.00	0.00	681.75	0.00	4,588.45
Duplicated hands	0.00	0.00	621.35	156.68	0.00	0.00	0.00	156.68	0.00	0.00	0.00	778.03
Fast Results	0.00	0.00	0.00	25.00	25.00	0.00	25.00	75.00	0.00	0.00	0.00	75.00
Free plays	0.00	0.00	663.00	316.00	472.00	337.00	0.00	1,125.00	0.00	0.00	0.00	1,788.00
Hand Records	0.00	0.00	152.00	48.00	172.00	143.00	0.00	363.00	0.00	0.00	0.00	515.00
Hospitality	0.00	0.00	15,940.25	2,754.60	3,294.40	2,316.61	0.00	8,365.61	103.00	88.50	0.00	24,497.36
I/N services	0.00	0.00	40.36	160.66	0.00	0.00	0.00	160.66	0.00	0.00	0.00	201.02
National surcharge	0.00	0.00	1,812.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,812.00
Other	0.00	0.00	222.00	0.00	430.06	0.00	0.00	430.06	124.75	200.00	0.00	976.81
Player meals	0.00	0.00	9,594.00	5,889.00	7,253.88	6,870.41	0.00	20,013.29	0.00	416.71	0.00	30,024.00
Playing Site	0.00	0.00	12,441.10	4,999.99	5,184.02	4,999.99	0.00	15,184.00	0.00	400.00	0.00	28,025.10
Printing	0.00	0.00	717.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	717.59
Prizes and awards	0.00	0.00	1,719.50	272.00	424.00	370.00	0.00	1,066.00	16.32	2,550.00	0.00	5,351.82
Refreshments	0.00	0.00	40.47	0.00	0.00	58.67	0.00	58.67	0.00	0.00	0.00	99.14
Rooms	0.00	0.00	0.00	0.00	1,457.82	0.00	0.00	1,457.82	0.00	0.00	0.00	1,457.82
Sanction fee	0.00	0.00	11,636.38	1,837.15	2,591.61	2,006.55	0.00	6,435.31	56.50	64.70	2,888.95	21,081.84
Scoring devices	0.00	0.00	588.75	260.00	354.50	190.49	0.00	804.99	0.00	0.00	0.00	1,393.74
Sectional surcharge	0.00	0.00	0.00	165.00	165.00	165.00	0.00	495.00	0.00	0.00	0.00	495.00
Speakers	0.00	0.00	449.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	449.45
Student discounts	0.00	0.00	20.00	5.00	0.00	0.00	0.00	5.00	0.00	0.00	0.00	25.00
Supplies	0.00	0.00	1,395.25	316.75	440.75	341.25	0.00	1,098.75	0.00	0.00	0.00	2,494.00
Supplies - Transportation	0.00	0.00	832.79	976.86	941.02	717.06	0.00	2,634.94	0.00	0.00	0.00	3,467.73
Tips	0.00	0.00	260.00	140.00	120.00	0.00	0.00	260.00	0.00	0.00	0.00	520.00
<b>Total Tourn Exp</b>	<b>0.00</b>	<b>0.00</b>	<b>129,546.40</b>	<b>27,827.66</b>	<b>38,682.76</b>	<b>28,139.94</b>	<b>175.34</b>	<b>94,825.70</b>	<b>335.57</b>	<b>6,428.92</b>	<b>2,888.95</b>	<b>234,025.54</b>
<b>Total Expense</b>	<b>7,820.91</b>	<b>18,404.26</b>	<b>129,546.40</b>	<b>27,827.66</b>	<b>38,682.76</b>	<b>28,139.94</b>	<b>175.34</b>	<b>94,825.70</b>	<b>335.57</b>	<b>6,428.92</b>	<b>2,888.95</b>	<b>260,250.71</b>
<b>Net Income</b>	<b>394.09</b>	<b>-9,316.82</b>	<b>18,067.60</b>	<b>-280.66</b>	<b>-1,268.76</b>	<b>-336.94</b>	<b>-175.34</b>	<b>-2,061.70</b>	<b>118.43</b>	<b>-2,948.92</b>	<b>1,381.05</b>	<b>5,633.73</b>

**Unit 174**  
**Transaction Detail by Account**  
**October 2014**

Type	Date	Num	Adj	Name	Memo	Class	Clr	Split	Debit	Credit	Balance
<b>Amegy Checking</b>											
Check	10/4/2014	3822		Houston Bridge Studio			X	Mentor game s...		150.00	-150.00
Check	10/4/2014	3823		Errol LeCesne			X	Bridge in Scho...		40.59	-190.59
Deposit	10/7/2014	dep		cash	Deposit		X	Regional Expe...	150.00		-40.59
General Journal	10/7/2014	465	*		joan torrance ...		X	Undeposited F...	90.00		49.41
Check	10/9/2014	3824		Kathy Hughes				I/N Services		91.55	-42.14
Check	10/9/2014	3825		Tom Martinsen			X	Supplies		1,404.59	-1,446.73
Check	10/9/2014	3826		ACBL Educational F...			X	-SPLIT-		75.00	-1,521.73
Check	10/9/2014	3827		Nancy Strohmmer			X	Advertising		359.13	-1,880.86
Check	10/11/2014	3828		Scorecard				Scorecard		1,537.50	-3,418.36
Check	10/14/2014	debit		Baron Barclay			X	Books on Hand		112.70	-3,531.06
Check	10/14/2014	debit		Gary Hercules			X	Deposits with ...		200.00	-3,731.06
Check	10/19/2014	3829		Gulf Parcel			X	Supplies ware...		390.00	-4,121.06
Check	10/19/2014	3830		Bullpen Marketing			X	-SPLIT-		2,178.62	-6,299.68
General Journal	10/19/2014	466	*		membership f...		X	Membership D...	2,008.67		-4,291.01
General Journal	10/19/2014	467	*		book sale Joyce		X	-SPLIT-	595.00		-3,696.01
Deposit	10/24/2014				Deposit		X	Table Fees	2,854.00		-842.01
Check	10/25/2014	3831		Bridge Club of Hous...				Mentor game s...		88.00	-930.01
Check	10/25/2014	3832		Tom Martinsen			X	Supplies		463.59	-1,393.60
Check	10/27/2014	3833		Houston Bridge Studio				Mentor game s...		154.00	-1,547.60
Deposit	10/30/2014				Interest	G&A	X	Interest	0.74		-1,546.86
Total Amegy Checking									5,698.41	7,245.27	-1,546.86
<b>Undeposited Funds</b>											
General Journal	10/7/2014	465	*		joan torrance ...			Amegy Checking		90.00	-90.00
Total Undeposited Funds									0.00	90.00	-90.00
<b>Prepaid Expenses</b>											
<b>Books on Hand</b>											
Check	10/14/2014	debit		Baron Barclay	book purchase			Amegy Checking	112.70		112.70
General Journal	10/19/2014	467	*		book sale Joyce			Amegy Checking		595.00	-482.30
General Journal	10/19/2014	468			February corr...			Book Purchases		179.00	-661.30
Total Books on Hand									112.70	774.00	-661.30
<b>Deposits with others</b>											
Check	10/14/2014	debit		Gary Hercules	\$2 bills			Amegy Checking	200.00		200.00
Total Deposits with others									200.00	0.00	200.00
<b>Regional Expenses</b>											
Deposit	10/7/2014	dep		cash	Event naming...			Amegy Checking		150.00	-150.00
Check	10/19/2014	3830		Bullpen Marketing	-MULTIPLE-			Amegy Checking	2,178.62		2,028.62
Total Regional Expenses									2,178.62	150.00	2,028.62

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11/05/14

Accrual Basis

**Unit 174**  
**Transaction Detail by Account**  
**October 2014**

Type	Date	Num	Adj	Name	Memo	Class	Clr	Split	Debit	Credit	Balance
<b>Supplies</b>											
Check	10/9/2014	3825		Tom Martinsen				Amegy Checking	1,404.59		1,404.59
Check	10/25/2014	3832		Tom Martinsen	baron barclay			Amegy Checking	463.59		1,868.18
Total Supplies									1,868.18	0.00	1,868.18
Total Prepaid Expenses									4,359.50	924.00	3,435.50
<b>Educ. Rev.</b>											
<b>Book Sales</b>											
General Journal	10/19/2014	467	*		book sale Joyce	EDUCAT...		Amegy Checking		595.00	-595.00
Total Book Sales									0.00	595.00	-595.00
Total Educ. Rev.									0.00	595.00	-595.00
<b>Other Rev.</b>											
<b>Interest</b>											
Deposit	10/30/2014				Interest	G&A		Amegy Checking		0.74	-0.74
Total Interest									0.00	0.74	-0.74
<b>Membership Dues Sharing</b>											
General Journal	10/19/2014	466	*		membership f...	G&A		Amegy Checking		2,008.67	-2,008.67
Total Membership Dues Sharing									0.00	2,008.67	-2,008.67
Total Other Rev.									0.00	2,009.41	-2,009.41
<b>Tourn. Rev.</b>											
<b>Table Fees</b>											
Deposit	10/24/2014			Tournament Proceeds	STAC from t...	T STAC		Amegy Checking		2,854.00	-2,854.00
Total Table Fees									0.00	2,854.00	-2,854.00
Total Tourn. Rev.									0.00	2,854.00	-2,854.00
<b>Educ. Exp.</b>											
<b>Book Purchases</b>											
General Journal	10/19/2014	467	*		book sale Joyce	EDUCAT...		Amegy Checking	595.00		595.00
General Journal	10/19/2014	468			February corr...	EDUCAT...		Books on Hand	179.00		774.00
Total Book Purchases									774.00	0.00	774.00
<b>Bridge in Schools</b>											
Check	10/4/2014	3823		Errol LeCesne	printer ink	EDUCAT...		Amegy Checking	40.59		40.59
Total Bridge in Schools									40.59	0.00	40.59
<b>I/N Services</b>											
Check	10/9/2014	3824		Kathy Hughes	folders	EDUCAT...		Amegy Checking	91.55		91.55
Total I/N Services									91.55	0.00	91.55
Total Educ. Exp.									906.14	0.00	906.14

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11/05/14

Accrual Basis

**Unit 174**  
**Transaction Detail by Account**  
**October 2014**

Type	Date	Num	Adj	Name	Memo	Class	Clr	Split	Debit	Credit	Balance
<b>G&amp;A</b>											
<b>Advertising</b>											
Check	10/9/2014	3827		Nancy Strohmer	Constant Con...	G&A		Amegy Checking	359.13		359.13
Total Advertising									359.13	0.00	359.13
<b>New Player Services</b>											
<b>Mentor game subsidy</b>											
Check	10/4/2014	3822		Houston Bridge Studio		G&A		Amegy Checking	150.00		150.00
Check	10/25/2014	3831		Bridge Club of Hous...	Oct 22 Tables	G&A		Amegy Checking	88.00		238.00
Check	10/27/2014	3833		Houston Bridge Studio	oct 28.5+10 t...	G&A		Amegy Checking	154.00		392.00
Total Mentor game subsidy									392.00	0.00	392.00
Total New Player Services									392.00	0.00	392.00
<b>Scorecard</b>											
Check	10/11/2014	3828		Scorecard	Sept/Oct	G&A		Amegy Checking	1,537.50		1,537.50
Total Scorecard									1,537.50	0.00	1,537.50
<b>Supplies warehousing</b>											
Check	10/19/2014	3829		Gulf Parcel		G&A		Amegy Checking	390.00		390.00
Total Supplies warehousing									390.00	0.00	390.00
Total G&A									2,678.63	0.00	2,678.63
<b>Tourn Exp</b>											
<b>Fast Results</b>											
Check	10/9/2014	3826		ACBL Educational F...		-MULTIP...		Amegy Checking	75.00		75.00
Total Fast Results									75.00	0.00	75.00
Total Tourn Exp									75.00	0.00	75.00
<b>TOTAL</b>									<b>13,717.68</b>	<b>13,717.68</b>	<b>0.00</b>