

Unit 174
Balance Sheet
As of October 31, 2023

Accrual Basis

	Oct 31, 23
ASSETS	
Current Assets	
Checking/Savings	
Cash box	438.00
Vanguard	106,303.93
Wells Fargo Checking	19,157.11
Total Checking/Savings	125,899.04
Total Current Assets	125,899.04
Fixed Assets	
Bridge Tables & Bidding Boxes	22,398.36
Bridge Tables & Boxes-Accum Dpr	-18,801.64
Tournament Equipment	23,356.60
Tournament Equipment-Accum Depr	-23,830.30
Total Fixed Assets	3,123.02
Other Assets	
Exchange	339.68
Prepaid Expenses	
Deposits with others	850.00
Regional Expenses	6,690.00
Total Prepaid Expenses	7,540.00
Total Other Assets	7,879.68
TOTAL ASSETS	136,901.74
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Accruals	
Charitable contributions	1,329.00
Total Accruals	1,329.00
Deferred Regional Revenue	700.00
Total Other Current Liabilities	2,029.00
Total Current Liabilities	2,029.00
Total Liabilities	2,029.00
Equity	
Opening Bal Equity	176,693.46
Retained Earnings	-30,903.78
Net Income	-10,916.94
Total Equity	134,872.74
TOTAL LIABILITIES & EQUITY	136,901.74

Unit 174
Profit & Loss
October 2023

Accrual Basis

	Oct 23
Income	
Other Rev.	
Interest	252.79
Membership Dues Sharing	1,968.38
Total Other Rev.	2,221.17
Tourn. Rev.	
Table Fees	16,243.06
Total Tourn. Rev.	16,243.06
Total Income	18,464.23
Gross Profit	18,464.23
Expense	
G&A	
Depreciation	125.00
New Player Services	
Mentor game subsidy	89.25
Total New Player Services	89.25
Office supplies	25.91
Other G & A	18.98
Storage	499.00
Total G&A	758.14
Tourn Exp	
Caddy expense	640.00
Directors - Hotel	1,614.60
Directors - Per Diem	720.00
Directors - Session charges	3,886.00
Directors - Transportation	784.33
Discounts	30.00
Entertainment	550.00
Free plays	465.00
Other	46.00
Player meals	14,820.47
Prizes and awards	304.00
Rooms	897.00
Sanction fee	983.24
Supplies	530.30
Total Tourn Exp	26,270.94
Total Expense	27,029.08
Net Income	-8,564.85

Unit 174 Profit & Loss

January through October 2023

Accrual Basis

	EDUCATION	G&A	MEMB
Income			
Educ. Rev.			
Best practice	675.00	0.00	0.00
TAP & Directors' Courses	150.00	0.00	0.00
Total Educ. Rev.	825.00	0.00	0.00
Other Rev.			
Interest	0.00	1,363.89	0.00
Membership Dues Sharing	0.00	0.00	9,080.74
Other	0.00	0.01	0.00
STAC	0.00	0.00	0.00
Total Other Rev.	0.00	1,363.90	9,080.74
Tourn. Rev.			
Event Name Sales	0.00	0.00	0.00
Other revenue	0.00	0.00	0.00
Table Fees	0.00	0.00	0.00
Total Tourn. Rev.	0.00	0.00	0.00
Total Income	825.00	1,363.90	9,080.74
Gross Profit	825.00	1,363.90	9,080.74
Expense			
Educ. Exp.			
Best Practice	300.00	0.00	0.00
Other	80.00	0.00	0.00
Total Educ. Exp.	380.00	0.00	0.00
G&A			
Depreciation	0.00	1,250.00	0.00
Directory	0.00	558.00	0.00
Holiday parties	0.00	396.11	0.00
New Player Services			
0-20 Game Subsidy	0.00	0.00	0.00
Mentor game subsidy	813.75	0.00	178.50
Total New Player Services	813.75	0.00	178.50
Office supplies	0.00	1,255.67	0.00
Other G & A	0.00	2,149.62	0.00
Postage	0.00	75.73	0.00
Printing	0.00	210.00	0.00
Prizes and awards	0.00	1,027.99	0.00
Property taxes	0.00	454.90	0.00
Storage	0.00	3,308.17	0.00
Theft	0.00	1,000.00	0.00
Total G&A	813.75	11,686.19	178.50
Tourn Exp			
Advertising	0.00	0.00	0.00
Board duplication	0.00	0.00	0.00
Caddy expense	0.00	0.00	0.00
Directors - Hotel	0.00	0.00	0.00
Directors - Per Diem	0.00	0.00	0.00
Directors - Session charges	0.00	0.00	0.00
Directors - Transportation	0.00	0.00	0.00
Discounts	0.00	0.00	0.00
Duplicated hands	0.00	0.00	0.00
Entertainment	0.00	0.00	0.00
Fast Results	0.00	0.00	0.00
Free plays	0.00	0.00	0.00

**Unit 174
Profit & Loss**

January through October 2023

Accrual Basis

	<u>EDUCATION</u>	<u>G&A</u>	<u>MEMB</u>
Hospitality	0.00	0.00	0.00
Other	0.00	0.00	0.00
Player meals	0.00	0.00	0.00
Playing Site	0.00	0.00	0.00
Printing	0.00	0.00	0.00
Prizes and awards	0.00	0.00	0.00
Refreshments	0.00	0.00	0.00
Rooms	0.00	0.00	0.00
Sanction fee	0.00	0.00	0.00
Scoring devices	0.00	0.00	0.00
Sectional surcharge	0.00	0.00	0.00
Supplies	0.00	2,111.74	0.00
Supplies - Transportation	0.00	0.00	0.00
Tips	0.00	0.00	0.00
Total Tourn Exp	<u>0.00</u>	<u>2,111.74</u>	<u>0.00</u>
Total Expense	<u>1,193.75</u>	<u>13,797.93</u>	<u>178.50</u>
Net Income	<u>-368.75</u>	<u>-12,434.03</u>	<u>8,902.24</u>

Unit 174 Profit & Loss

January through October 2023

Accrual Basis

	FLM (OTH TOURN)	STAC (OTH TOURN)	Total OTH TOURN
Income			
Educ. Rev.			
Best practice	0.00	0.00	0.00
TAP & Directors' Courses	0.00	0.00	0.00
Total Educ. Rev.	0.00	0.00	0.00
Other Rev.			
Interest	0.00	0.00	0.00
Membership Dues Sharing	0.00	0.00	0.00
Other	0.00	0.00	0.00
STAC	0.00	612.00	612.00
Total Other Rev.	0.00	612.00	612.00
Tourn. Rev.			
Event Name Sales	0.00	0.00	0.00
Other revenue	0.00	1,400.00	1,400.00
Table Fees	1,315.49	0.00	1,315.49
Total Tourn. Rev.	1,315.49	1,400.00	2,715.49
Total Income	1,315.49	2,012.00	3,327.49
Gross Profit	1,315.49	2,012.00	3,327.49
Expense			
Educ. Exp.			
Best Practice	0.00	0.00	0.00
Other	0.00	0.00	0.00
Total Educ. Exp.	0.00	0.00	0.00
G&A			
Depreciation	0.00	0.00	0.00
Directory	0.00	0.00	0.00
Holiday parties	0.00	0.00	0.00
New Player Services			
0-20 Game Subsidy	66.34	0.00	66.34
Mentor game subsidy	0.00	0.00	0.00
Total New Player Services	66.34	0.00	66.34
Office supplies	0.00	0.00	0.00
Other G & A	-22.64	0.00	-22.64
Postage	0.00	0.00	0.00
Printing	0.00	0.00	0.00
Prizes and awards	0.00	0.00	0.00
Property taxes	0.00	0.00	0.00
Storage	0.00	0.00	0.00
Theft	0.00	0.00	0.00
Total G&A	43.70	0.00	43.70
Tourn Exp			
Advertising	0.00	0.00	0.00
Board duplication	0.00	0.00	0.00
Caddy expense	0.00	0.00	0.00
Directors - Hotel	0.00	0.00	0.00
Directors - Per Diem	0.00	0.00	0.00
Directors - Session charges	0.00	0.00	0.00
Directors - Transportation	0.00	0.00	0.00
Discounts	0.00	0.00	0.00
Duplicated hands	0.00	0.00	0.00
Entertainment	0.00	0.00	0.00
Fast Results	0.00	0.00	0.00
Free plays	0.00	0.00	0.00

**Unit 174
Profit & Loss**

January through October 2023

Accrual Basis

	FLM (OTH TOURN)	STAC (OTH TOURN)	Total OTH TOURN
Hospitality	0.00	0.00	0.00
Other	223.68	0.00	223.68
Player meals	0.00	0.00	0.00
Playing Site	0.00	0.00	0.00
Printing	0.00	0.00	0.00
Prizes and awards	0.00	0.00	0.00
Refreshments	0.00	0.00	0.00
Rooms	0.00	0.00	0.00
Sanction fee	161.18	0.00	161.18
Scoring devices	0.00	0.00	0.00
Sectional surcharge	0.00	0.00	0.00
Supplies	0.00	0.00	0.00
Supplies - Transportation	0.00	0.00	0.00
Tips	0.00	0.00	0.00
Total Tourn Exp	384.86	0.00	384.86
Total Expense	428.56	0.00	428.56
Net Income	886.93	2,012.00	2,898.93

Unit 174 Profit & Loss

January through October 2023

Accrual Basis

	REGIONAL	1 APR SEC (SECTIONALS)	2 JUN SEC (SECTIONALS)
Income			
Educ. Rev.			
Best practice	0.00	0.00	0.00
TAP & Directors' Courses	0.00	0.00	0.00
Total Educ. Rev.	0.00	0.00	0.00
Other Rev.			
Interest	0.00	0.00	0.00
Membership Dues Sharing	0.00	0.00	0.00
Other	0.00	0.00	0.00
STAC	0.00	0.00	0.00
Total Other Rev.	0.00	0.00	0.00
Tourn. Rev.			
Event Name Sales	2,150.00	0.00	0.00
Other revenue	3,154.00	229.00	114.00
Table Fees	103,327.00	16,980.00	16,320.00
Total Tourn. Rev.	108,631.00	17,209.00	16,434.00
Total Income	108,631.00	17,209.00	16,434.00
Gross Profit	108,631.00	17,209.00	16,434.00
Expense			
Educ. Exp.			
Best Practice	0.00	0.00	0.00
Other	0.00	0.00	0.00
Total Educ. Exp.	0.00	0.00	0.00
G&A			
Depreciation	0.00	0.00	0.00
Directory	0.00	0.00	0.00
Holiday parties	0.00	0.00	0.00
New Player Services			
0-20 Game Subsidy	0.00	0.00	0.00
Mentor game subsidy	0.00	0.00	0.00
Total New Player Services	0.00	0.00	0.00
Office supplies	0.00	0.00	0.00
Other G & A	0.00	0.00	0.00
Postage	0.00	0.00	0.00
Printing	0.00	0.00	0.00
Prizes and awards	0.00	0.00	0.00
Property taxes	0.00	0.00	0.00
Storage	0.00	0.00	0.00
Theft	0.00	0.00	0.00
Total G&A	0.00	0.00	0.00
Tourn Exp			
Advertising	1,500.00	0.00	0.00
Board duplication	1,350.00	0.00	240.00
Caddy expense	2,025.00	720.00	600.00
Directors - Hotel	7,283.07	739.44	1,153.95
Directors - Per Diem	4,007.10	987.25	776.25
Directors - Session charges	22,649.00	3,924.00	3,924.00
Directors - Transportation	2,946.70	659.34	770.88
Discounts	507.00	42.00	30.00
Duplicated hands	152.00	0.00	0.00
Entertainment	0.00	0.00	0.00
Fast Results	600.01	0.00	0.00
Free plays	890.00	210.00	315.00

**Unit 174
Profit & Loss**

January through October 2023

Accrual Basis

	REGIONAL	1 APR SEC (SECTIONALS)	2 JUN SEC (SECTIONALS)
Hospitality	3,718.72	402.06	156.64
Other	60.00	75.00	0.00
Player meals	30,235.13	650.00	0.00
Playing Site	21,930.00	3,325.00	3,325.00
Printing	1,044.00	60.00	90.00
Prizes and awards	840.00	136.00	180.00
Refreshments	0.00	0.00	0.00
Rooms	2,729.52	0.00	0.00
Sanction fee	10,640.50	1,007.48	968.32
Scoring devices	685.00	111.00	107.00
Sectional surcharge	0.00	180.00	180.00
Supplies	1,444.77	893.97	312.73
Supplies - Transportation	715.00	1,040.00	520.00
Tips	300.00	100.00	20.00
Total Tourn Exp	118,252.52	15,262.54	13,669.77
Total Expense	118,252.52	15,262.54	13,669.77
Net Income	-9,621.52	1,946.46	2,764.23

Unit 174 Profit & Loss

January through October 2023

Accrual Basis

	3 AUG SEC (SECTIONALS)	4 OCT SEC (SECTIONALS)	SECTIONALS - Other (SECTIONALS)
Income			
Educ. Rev.			
Best practice	0.00	0.00	0.00
TAP & Directors' Courses	0.00	0.00	0.00
Total Educ. Rev.	0.00	0.00	0.00
Other Rev.			
Interest	0.00	0.00	0.00
Membership Dues Sharing	0.00	0.00	0.00
Other	0.00	0.00	0.00
STAC	0.00	0.00	0.00
Total Other Rev.	0.00	0.00	0.00
Tourn. Rev.			
Event Name Sales	0.00	0.00	0.00
Other revenue	73.00	0.00	0.00
Table Fees	24,660.00	16,118.00	0.00
Total Tourn. Rev.	24,733.00	16,118.00	0.00
Total Income	24,733.00	16,118.00	0.00
Gross Profit	24,733.00	16,118.00	0.00
Expense			
Educ. Exp.			
Best Practice	0.00	0.00	0.00
Other	0.00	0.00	0.00
Total Educ. Exp.	0.00	0.00	0.00
G&A			
Depreciation	0.00	0.00	0.00
Directory	0.00	0.00	0.00
Holiday parties	0.00	0.00	0.00
New Player Services			
0-20 Game Subsidy	0.00	0.00	0.00
Mentor game subsidy	0.00	0.00	0.00
Total New Player Services	0.00	0.00	0.00
Office supplies	0.00	0.00	0.00
Other G & A	0.00	0.00	0.00
Postage	0.00	0.00	0.00
Printing	0.00	0.00	0.00
Prizes and awards	0.00	0.00	0.00
Property taxes	0.00	0.00	0.00
Storage	0.00	0.00	0.00
Theft	0.00	0.00	0.00
Total G&A	0.00	0.00	0.00
Tourn Exp			
Advertising	0.00	0.00	0.00
Board duplication	430.00	0.00	0.00
Caddy expense	810.00	640.00	0.00
Directors - Hotel	1,236.86	1,614.60	0.00
Directors - Per Diem	1,121.25	240.00	480.00
Directors - Session charges	6,136.00	3,886.00	0.00
Directors - Transportation	793.41	784.33	0.00
Discounts	0.00	30.00	0.00
Duplicated hands	0.00	0.00	0.00
Entertainment	0.00	750.00	0.00
Fast Results	0.00	0.00	0.00
Free plays	345.00	465.00	0.00

**Unit 174
Profit & Loss**

January through October 2023

Accrual Basis

	3 AUG SEC (SECTIONALS)	4 OCT SEC (SECTIONALS)	SECTIONALS - Other (SECTIONALS)
Hospitality	0.00	0.00	0.00
Other	65.25	46.00	0.00
Player meals	0.00	14,820.47	0.00
Playing Site	4,600.00	0.00	0.00
Printing	105.00	65.00	0.00
Prizes and awards	319.00	304.00	0.00
Refreshments	52.40	0.00	0.00
Rooms	0.00	897.00	0.00
Sanction fee	1,457.82	957.64	0.00
Scoring devices	208.00	0.00	0.00
Sectional surcharge	190.00	0.00	0.00
Supplies	615.44	27.05	0.00
Supplies - Transportation	715.00	0.00	0.00
Tips	130.00	0.00	0.00
Total Tourn Exp	19,330.43	25,527.09	480.00
Total Expense	19,330.43	25,527.09	480.00
Net Income	5,402.57	-9,409.09	-480.00

Unit 174 Profit & Loss

January through October 2023

Accrual Basis

	Total SECTIONALS	Unclassified	TOTAL
Income			
Educ. Rev.			
Best practice	0.00	0.00	675.00
TAP & Directors' Courses	0.00	0.00	150.00
Total Educ. Rev.	0.00	0.00	825.00
Other Rev.			
Interest	0.00	0.00	1,363.89
Membership Dues Sharing	0.00	0.00	9,080.74
Other	0.00	0.00	0.01
STAC	0.00	0.00	612.00
Total Other Rev.	0.00	0.00	11,056.64
Tourn. Rev.			
Event Name Sales	0.00	0.00	2,150.00
Other revenue	416.00	0.00	4,970.00
Table Fees	74,078.00	0.00	178,720.49
Total Tourn. Rev.	74,494.00	0.00	185,840.49
Total Income	74,494.00	0.00	197,722.13
Gross Profit	74,494.00	0.00	197,722.13
Expense			
Educ. Exp.			
Best Practice	0.00	0.00	300.00
Other	0.00	0.00	80.00
Total Educ. Exp.	0.00	0.00	380.00
G&A			
Depreciation	0.00	0.00	1,250.00
Directory	0.00	0.00	558.00
Holiday parties	0.00	0.00	396.11
New Player Services			
0-20 Game Subsidy	0.00	0.00	66.34
Mentor game subsidy	0.00	0.00	992.25
Total New Player Services	0.00	0.00	1,058.59
Office supplies	0.00	0.00	1,255.67
Other G & A	0.00	18.98	2,145.96
Postage	0.00	0.00	75.73
Printing	0.00	0.00	210.00
Prizes and awards	0.00	0.00	1,027.99
Property taxes	0.00	0.00	454.90
Storage	0.00	499.00	3,807.17
Theft	0.00	0.00	1,000.00
Total G&A	0.00	517.98	13,240.12
Tourn Exp			
Advertising	0.00	0.00	1,500.00
Board duplication	670.00	0.00	2,020.00
Caddy expense	2,770.00	0.00	4,795.00
Directors - Hotel	4,744.85	0.00	12,027.92
Directors - Per Diem	3,604.75	0.00	7,611.85
Directors - Session charges	17,870.00	0.00	40,519.00
Directors - Transportation	3,007.96	0.00	5,954.66
Discounts	102.00	0.00	609.00
Duplicated hands	0.00	0.00	152.00
Entertainment	750.00	0.00	750.00
Fast Results	0.00	0.00	600.01
Free plays	1,335.00	0.00	2,225.00

**Unit 174
Profit & Loss**

January through October 2023

Accrual Basis

	Total SECTIONALS	Unclassified	TOTAL
Hospitality	558.70	0.00	4,277.42
Other	186.25	0.00	469.93
Player meals	15,470.47	0.00	45,705.60
Playing Site	11,250.00	0.00	33,180.00
Printing	320.00	0.00	1,364.00
Prizes and awards	939.00	0.00	1,779.00
Refreshments	52.40	0.00	52.40
Rooms	897.00	0.00	3,626.52
Sanction fee	4,391.26	0.00	15,192.94
Scoring devices	426.00	0.00	1,111.00
Sectional surcharge	550.00	0.00	550.00
Supplies	1,849.19	0.00	5,405.70
Supplies - Transportation	2,275.00	0.00	2,990.00
Tips	250.00	0.00	550.00
Total Tourn Exp	74,269.83	0.00	195,018.95
Total Expense	74,269.83	517.98	208,639.07
Net Income	224.17	-517.98	-10,916.94