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02/09/09

Accrual Basis

Unit 174
Balance Sheet
As of December 31, 2008

	<u>Dec 31, 08</u>
ASSETS	
Current Assets	
Checking/Savings	
2009 NABC CDs	15,318.16
2009 NABC Checking Account	56,177.46
Amegy CDs	48,279.43
Amegy Checking	
Lynne Graham Fund	870.00
Mary Lee Bentley Fund	1,242.00
Amegy Checking - Other	16,680.31
Total Amegy Checking	<u>18,792.31</u>
Amegy Money Market	431.20
Cash	216.00
Total Checking/Savings	<u>139,214.56</u>
Total Current Assets	139,214.56
Fixed Assets	
Bridge Tables & Bidding Boxes	18,454.82
Bridge Tables & Boxes-Accum Dpr	-18,454.82
Tournament Equipment	5,553.52
Tournament Equipment-Accum Depr	-4,627.55
Total Fixed Assets	<u>925.97</u>
Other Assets	
Prepaid Expenses	
2009 NABC Expenses	21,458.38
Books on Hand	1,594.00
Cups, Glasses & Trophies	1,253.64
Deposits with others	3,150.00
Hospitality	1,734.05
LM Plaques	949.00
Regional Expenses	2,625.70
Supplies	3,190.25
Total Prepaid Expenses	<u>35,955.02</u>
Total Other Assets	<u>35,955.02</u>
TOTAL ASSETS	<u><u>176,095.55</u></u>

2:11 PM

02/09/09

Accrual Basis

Unit 174
Balance Sheet
As of December 31, 2008

	<u>Dec 31, 08</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Deferred NABC Revenue	45,546.00
Deferred Regional Revenue	1,160.00
Total Other Current Liabilities	<u>46,706.00</u>
Total Current Liabilities	<u>46,706.00</u>
Total Liabilities	46,706.00
Equity	
Opening Bal Equity	102,103.99
Retained Earnings	21,275.69
Net Income	6,009.87
Total Equity	<u>129,389.55</u>
TOTAL LIABILITIES & EQUITY	<u><u>176,095.55</u></u>

2:09 PM

02/09/09

Accrual Basis

Unit 174
Profit & Loss by Class
 January through December 2008

	APR SEC	AUG SEC	BRAZOS...	EDUCAT...	G&A	OCT SEC	GNT (OTH T...	NAOP (OTH T...	STAC (OTH T...	Total OT...	REGIONAL	Social ...	TOTAL
Income													
Educ. Rev.													
Book Sales	0.00	0.00	0.00	6,951.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,951.06
Other	0.00	0.00	0.00	235.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	235.05
TAP & Directors' Courses	0.00	0.00	0.00	3,785.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,785.00
Total Educ. Rev.	0.00	0.00	0.00	10,971.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,971.11
Other Rev.													
Interest	0.00	0.00	0.00	0.00	3,158.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,158.80
Membership Dues Sharing	0.00	0.00	0.00	0.00	7,591.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,591.11
Other	0.00	0.00	0.00	0.00	869.99	0.00	0.00	0.00	0.00	0.00	0.00	1,730.00	2,599.99
Total Other Rev.	0.00	0.00	0.00	0.00	11,619.90	0.00	0.00	0.00	0.00	0.00	0.00	1,730.00	13,349.90
Tourn. Rev.													
Event Name Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,600.00	0.00	2,600.00
Table Fees	22,418.00	22,644.00	10,340.00	0.00	0.00	18,260.00	1,120.00	3,720.00	9,688.00	14,528.00	135,480.00	0.00	223,670.00
Total Tourn. Rev.	22,418.00	22,644.00	10,340.00	0.00	0.00	18,260.00	1,120.00	3,720.00	9,688.00	14,528.00	138,080.00	0.00	226,270.00
Total Income	22,418.00	22,644.00	10,340.00	10,971.11	11,619.90	18,260.00	1,120.00	3,720.00	9,688.00	14,528.00	138,080.00	1,730.00	250,591.01
Expense													
Educ. Exp.													
Book Purchases	0.00	0.00	0.00	7,120.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	563.82	7,684.28
I/N Services	0.00	0.00	0.00	373.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	373.27
Other	0.00	0.00	0.00	62.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	62.23
TAP & Directors' Courses	0.00	0.00	0.00	3,658.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,658.54
Total Educ. Exp.	0.00	0.00	0.00	11,214.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	563.82	11,778.32
G&A													
Advertising	0.00	0.00	0.00	0.00	109.52	0.00	0.00	0.00	0.00	0.00	0.00	502.63	612.15
Depreciation	0.00	0.00	0.00	0.00	468.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	468.45
Directory	0.00	0.00	0.00	0.00	4.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.79
Election exp	0.00	0.00	0.00	0.00	475.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	475.50
Growth initiatives	0.00	0.00	0.00	0.00	642.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	642.19
Holiday parties	0.00	0.00	0.00	0.00	3,374.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,374.91
Insurance	0.00	0.00	0.00	0.00	181.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	181.00
NABC Subsidy	0.00	0.00	0.00	0.00	0.00	0.00	600.00	0.00	0.00	600.00	0.00	0.00	600.00
New Player Services	0.00	0.00	0.00	0.00	186.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	186.14
Novice Game Subsidy	0.00	0.00	0.00	0.00	2,071.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,071.00
Other G & A	0.00	0.00	0.00	0.00	892.43	0.00	0.00	0.00	0.00	0.00	0.00	185.48	1,077.91
Postage	0.00	0.00	0.00	0.00	62.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	62.00
Printing	0.00	0.00	0.00	0.00	30.26	0.00	0.00	0.00	0.00	0.00	0.00	410.82	441.08
Prizes and awards	0.00	0.00	0.00	0.00	616.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	616.95
Property taxes	0.00	0.00	0.00	0.00	186.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	186.00
Scorecard	0.00	0.00	0.00	0.00	5,424.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,424.20
Supplies warehousing	0.00	0.00	0.00	0.00	4,744.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,744.87
Write-off	0.00	0.00	0.00	0.00	933.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	933.62
Total G&A	0.00	0.00	0.00	0.00	20,403.83	0.00	600.00	0.00	0.00	600.00	0.00	1,098.93	22,102.76

2:09 PM

02/09/09

Accrual Basis

Unit 174
Profit & Loss by Class
 January through December 2008

	APR SEC	AUG SEC	BRAZOS...	EDUCAT...	G&A	OCT SEC	GNT (OTH T...	NAOP (OTH T...	STAC (OTH T...	Total OT...	REGIONAL	Social ...	TOTAL
Tourn Exp													
Advertising	310.90	344.06	150.00	0.00	658.77	357.82	0.00	22.50	0.00	22.50	3,345.65	0.00	5,189.70
Caddy expense	1,300.50	965.00	910.00	0.00	0.00	965.00	-25.00	200.00	0.00	175.00	5,378.96	0.00	9,694.46
Cashiers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,630.00	0.00	1,630.00
Charity donations	263.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	263.00
Concession coupons	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,379.00	0.00	3,379.00
Daily Bulletin	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,661.03	0.00	4,661.03
Directors - Hotel	1,049.25	804.20	782.00	0.00	0.00	765.00	0.00	70.00	0.00	70.00	9,303.64	0.00	12,774.39
Directors - Per Diem	1,003.00	914.50	234.00	0.00	0.00	795.50	0.00	0.00	0.00	0.00	5,310.00	0.00	8,258.00
Directors - Session charges	4,463.30	4,356.15	1,988.00	0.00	0.00	3,321.70	500.00	200.00	2,015.00	2,715.00	23,040.75	0.00	39,884.90
Directors - Transportation	779.20	1,470.36	141.40	0.00	0.00	900.35	0.00	200.00	0.00	200.00	4,348.60	0.00	7,839.91
District breakfast	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	535.89	0.00	535.89
District Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,876.60	0.00	3,876.60
Duplicated hands	283.80	170.00	0.00	0.00	0.00	40.00	0.00	0.00	0.00	0.00	152.00	0.00	645.80
Free plays	250.00	432.00	124.00	0.00	0.00	112.00	0.00	0.00	0.00	0.00	1,294.00	0.00	2,212.00
Hand Records	56.00	56.00	111.80	0.00	0.00	197.85	0.00	80.00	96.00	176.00	964.00	0.00	1,581.45
Hospitality	206.86	128.38	276.78	0.00	0.00	374.15	0.00	0.00	0.00	0.00	3,030.74	0.00	4,016.91
I/N services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	860.40	0.00	860.40
National surcharge	2,150.00	2,155.00	990.00	0.00	-17,927.00	1,769.00	0.00	0.00	0.00	0.00	10,863.00	0.00	0.00
Other	8.27	0.00	31.02	0.00	81.79	5.00	0.00	0.00	96.81	96.81	779.34	0.00	1,002.23
Player meals	3,326.00	3,312.00	1,166.40	0.00	0.00	2,754.00	0.00	0.00	0.00	0.00	15,069.77	0.00	25,628.17
Playing Site	9,718.00	6,260.00	2,854.00	0.00	0.00	6,400.00	400.00	800.00	0.00	1,200.00	7,950.00	300.00	34,682.00
Printing	-15.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	407.91	0.00	392.46
Prizes and awards	162.00	204.00	132.48	0.00	0.00	152.00	0.00	0.00	0.00	0.00	1,326.82	0.00	1,977.30
Refreshments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,222.00	0.00	6,222.00
Rooms	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,591.84	0.00	4,591.84
Sanction fee	1,554.41	1,573.00	716.43	0.00	0.00	1,274.13	245.00	658.00	4,324.77	5,227.77	11,435.97	0.00	21,781.71
Sectional surcharge	135.00	135.00	135.00	0.00	0.00	135.00	0.00	0.00	0.00	0.00	0.00	0.00	540.00
Security	0.00	413.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	413.00
Student discounts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	174.00	0.00	174.00
Supplies	271.75	275.00	125.25	0.00	0.00	222.75	0.00	0.00	0.00	0.00	1,440.79	25.99	2,361.53
Supplies - Transportation	532.00	451.20	786.38	0.00	0.00	525.00	0.00	0.00	0.00	0.00	853.00	502.80	3,650.38
Total Tourn Exp	27,807.79	24,418.85	11,654.74	0.00	-17,186.44	21,067.55	1,120.00	2,230.50	6,532.58	9,883.08	132,225.70	828.79	210,700.06
Total Expense	27,807.79	24,418.85	11,654.74	11,214.50	3,217.39	21,067.55	1,720.00	2,230.50	6,532.58	10,483.08	132,225.70	2,491.54	244,581.14
Net Income	-5,389.79	-1,774.85	-1,314.74	-243.39	8,402.51	-2,807.55	-600.00	1,489.50	3,155.42	4,044.92	5,854.30	-761.54	6,009.87

2:14 PM

02/09/09

Unit 174
Checks and Transactions
 December 2, 2008 - December 31, 2008

Type	Date	Num	Name	Memo	Account	Debit	Credit
Check	12/2/2008	2677	Karen Nimmons Karen Nimmons		Amegy Checking Other G & A	111.54	111.54
						111.54	111.54
Check	12/2/2008	2678	Jolie Hess Jolie Hess		Amegy Checking Other G & A	13.44	13.44
						13.44	13.44
Check	12/2/2008	2679	Pat Levy Pat Levy	Sympathy cards, postage	Amegy Checking Other G & A	12.87	12.87
						12.87	12.87
Check	12/9/2008	2680	Terry Harrison Terry Harrison	River Oaks DBC	Amegy Checking Holiday parties	125.00	125.00
						125.00	125.00
Check	12/9/2008	2681	Gulf Parcel Gulf Parcel		Amegy Checking Supplies warehousing	390.00	390.00
						390.00	390.00
Transfer	12/9/2008			Funds Transfer Funds Transfer	Amegy Checking Amegy CDs	35,000.00	35,000.00
						35,000.00	35,000.00
Check	12/10/2008	2682	ACBL ACBL	Bulletin Ad	Amegy Checking Regional Expenses	1,710.00	1,710.00
						1,710.00	1,710.00
Check	12/20/2008	2687	Houston Bridge Stu... Houston Bridge Stu...	Mentor game subsidy	Amegy Checking Novice Game Subsidy	106.75	106.75
						106.75	106.75
Check	12/20/2008	2683	ACBL ACBL	NAOP sanction	Amegy Checking Sanction fee	658.00	658.00
						658.00	658.00
Check	12/20/2008	2684	Joyce Gore Joyce Gore	Apple II DBC party	Amegy Checking Holiday parties	311.30	311.30
						311.30	311.30
Check	12/20/2008	2685	Jim Simmons Jim Simmons	Kingwood DBC party	Amegy Checking Holiday parties	73.62	73.62
						73.62	73.62

Unit 174
Checks and Transactions
December 2, 2008 - December 31, 2008

Type	Date	Num	Name	Memo	Account	Debit	Credit
Check	12/20/2008	2686	Walter Arnold Walter Arnold	Southwest DBC party	Amegy Checking Holiday parties	385.00	385.00
						385.00	385.00
Check	12/20/2008	2688	Scorecard Scorecard Scorecard	membership charge Regional ad	Amegy Checking Scorecard Regional Expenses	1,043.00 500.00	1,543.00
						1,543.00	1,543.00
Check	12/20/2008	2689	Community DBC Community DBC		Amegy Checking Holiday parties	35.00	35.00
						35.00	35.00
Check	12/20/2008	2690	Clear Lake Bridge ... Clear Lake Bridge ...	mentor games	Amegy Checking Novice Game Subsidy	55.50	55.50
						55.50	55.50
Deposit	12/20/2008		Humble Civic Center Connie Montgomery	Deposit Deposit Event naming	Amegy Checking Deposits with others Deferred Regional Revenue	440.00	250.00 190.00
						440.00	440.00
Check	12/24/2008	Debit	Baron Barclay Baron Barclay		Amegy Checking Books on Hand	477.80	477.80
						477.80	477.80
Gener...	12/30/2008	219		Pro-am trophies Pro-am flyer postage Regional flyer postage Correct coding of ck 2677	Prizes and awards Advertising Regional Expenses Other G & A	21.00 20.57 40.70	82.27
						82.27	82.27
Check	12/31/2008	2702	Houston Bridge Stu... Houston Bridge Stu...	April Sound DBC	Amegy Checking Holiday parties	240.00	240.00
						240.00	240.00
Check	12/31/2008	2691	Clear Lake Bridge ... Clear Lake Bridge ...		Amegy Checking Holiday parties	104.32	104.32
						104.32	104.32
Check	12/31/2008	2692	Elgene Smith Elgene Smith	pregame novice lectures	Amegy Checking Novice Game Subsidy	200.00	200.00
						200.00	200.00

Unit 174
Checks and Transactions
 December 2, 2008 - December 31, 2008

Type	Date	Num	Name	Memo	Account	Debit	Credit
Check	12/31/2008	2693	Sue Williams Sue Williams	Sugar Land DBC	Amegy Checking Holiday parties	210.00	210.00
						210.00	210.00
Check	12/31/2008	2694	Jane Armstrong Jane Armstrong	Riverbender DBC	Amegy Checking Holiday parties	120.00	120.00
						120.00	120.00
Check	12/31/2008	2695	Barbara Petty Barbara Petty	Star DBC party	Amegy Checking Holiday parties	115.00	115.00
						115.00	115.00
Check	12/31/2008	2696	Mary Jo Torczon Mary Jo Torczon	Les Match Bridgeurs party	Amegy Checking Holiday parties	40.00	40.00
						40.00	40.00
Check	12/31/2008	2697	Bridge Club of Hous... Bridge Club of Hous...		Amegy Checking Holiday parties	165.00	165.00
						165.00	165.00
Check	12/31/2008	2698	Conroe Bridge Center Conroe Bridge Center		Amegy Checking Holiday parties	140.00	140.00
						140.00	140.00
Check	12/31/2008	2699	Judith Hoffing Judith Hoffing		Amegy Checking Holiday parties	315.00	315.00
						315.00	315.00
Check	12/31/2008	2700	Briarcrest DBC Briarcrest DBC		Amegy Checking Holiday parties	105.00	105.00
						105.00	105.00
Check	12/31/2008	2701	Mavis Wallace Mavis Wallace		Amegy Checking Holiday parties	65.00	65.00
						65.00	65.00
Check	12/31/2008	2703	James Whiteside James Whiteside	Bar-X DBC	Amegy Checking Holiday parties	50.00	50.00
						50.00	50.00
Check	12/31/2008	2704	Diamond DBC Diamond DBC		Amegy Checking Holiday parties	45.00	45.00
						45.00	45.00

Unit 174
Checks and Transactions
 December 2, 2008 - December 31, 2008

Type	Date	Num	Name	Memo	Account	Debit	Credit
Check	12/31/2008	2705	Valley Bend DBC Valley Bend DBC		Amegy Checking Holiday parties	150.00	150.00
						150.00	150.00
Check	12/31/2008	2706	ACBL ACBL	Daily Bulletin ads	Amegy Checking Regional Expenses	375.00	375.00
						375.00	375.00
Check	12/31/2008	2707	Pebble Creek DBC Pebble Creek DBC		Amegy Checking Holiday parties	85.00	85.00
						85.00	85.00
Check	12/31/2008	2708	Lake Conroe DBC Lake Conroe DBC		Amegy Checking Holiday parties	170.00	170.00
						170.00	170.00
Check	12/31/2008	2709	Marcella Thomas Marcella Thomas		Amegy Checking Holiday parties	78.67	78.67
						78.67	78.67
Check	12/31/2008	2710	Daad Rodgers Daad Rodgers	Hou Racquet Club	Amegy Checking Holiday parties	122.00	122.00
						122.00	122.00
Gener...	12/31/2008	220		Nov - Dec Book Sales Nov - Dec Book Sales	Book Purchases Books on Hand	264.00	264.00
						264.00	264.00
Gener...	12/31/2008	221		Correct acctg for Lynne Graham ... Total fund 1020 Correct acctg for Lynne Graham ... Correct acctg for Lynne Graham ...	Deferred Regional Revenue Other Lynne Graham Fund Amegy Checking	870.00 870.00	870.00 870.00
						1,740.00	1,740.00
Gener...	12/31/2008	222		Adjust book inventory to actual Adjust book inventory to actual	Books on Hand Write-off	255.00	255.00
						255.00	255.00
Check	12/31/2008	2711	John Zilic John Zilic	Ace of Clubs	Amegy Checking Holiday parties	125.00	125.00
						125.00	125.00

Unit 174
Checks and Transactions
December 2, 2008 - December 31, 2008

Type	Date	Num	Name	Memo	Account	Debit	Credit
Gener...	12/31/2008	223			Depreciation	468.45	
					Bridge Tables & Boxes-Acc...		290.94
					Tournament Equipment-Ac...		177.51
						468.45	468.45
Gener...	12/31/2008	224		2008 Life Master plaque usage	Prizes and awards	350.00	
				2008 Life Master plaque usage	LM Plaques		350.00
						350.00	350.00
Gener...	12/31/2008	225		Record NABC Dec 31 balances	Deferred NABC Revenue		9,252.46
				Record NABC Dec 31 balances	2009 NABC Expenses	20,302.61	
				Record NABC Dec 31 balances	2009 NABC T-Shirts		5,194.50
				Record NABC Dec 31 balances	2009 NABC CDs		20,759.33
				Record NABC Dec 31 balances	2009 NABC Checking Acco...	14,903.68	
						35,206.29	35,206.29
Gener...	12/31/2008	226		Correct recording of 2008 NAP fin...	Playing Site	800.00	
				Correct recording of 2008 NAP fin...	Caddy expense	200.00	
				Correct recording of 2008 NAP fin...	Directors - Session charges	200.00	
				Correct recording of 2008 NAP fin...	Directors - Transportation	200.00	
				Correct recording of 2008 NAP fin...	Directors - Hotel	70.00	
				Correct recording of 2008 NAP fin...	Hand Records	80.00	
				Correct recording of 2008 NAP fin...	Table Fees		1,550.00
						1,550.00	1,550.00
Gener...	12/31/2008	227		Adjust book inventories to actual	Cups, Glasses & Trophies		575.18
				Adjust book inventories to actual	Supplies		103.44
				Adjust book inventories to actual	Write-off	678.62	
						678.62	678.62
Deposit	12/31/2008			Interest	Amegy Checking	1.43	
				Interest	Interest		1.43
						1.43	1.43
Deposit	12/31/2008			Interest	Amegy Money Market	0.02	
				Interest	Interest		0.02
						0.02	0.02
TOTAL						85,064.89	85,064.89