

Unit 174
Balance Sheet
As of June 30, 2014

	<u>Jun 30, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
Amegy Checking	94,454.87
Total Checking/Savings	<u>94,454.87</u>
Total Current Assets	94,454.87
Fixed Assets	
Bridge Tables & Bidding Boxes	15,667.76
Bridge Tables & Boxes-Accum Dpr	-12,703.86
Tournament Equipment	11,536.44
Tournament Equipment-Accum Depr	<u>-5,861.86</u>
Total Fixed Assets	8,638.48
Other Assets	
Prepaid Expenses	
Books on Hand	2,217.69
Cups, Glasses & Trophies	61.50
Deposits with others	883.54
Supplies	<u>2,619.39</u>
Total Prepaid Expenses	<u>5,782.12</u>
Total Other Assets	<u>5,782.12</u>
TOTAL ASSETS	<u><u>108,875.47</u></u>
LIABILITIES & EQUITY	
Equity	
Opening Bal Equity	80,910.18
Retained Earnings	18,499.83
Net Income	<u>9,465.46</u>
Total Equity	<u>108,875.47</u>
TOTAL LIABILITIES & EQUITY	<u><u>108,875.47</u></u>

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Accrual Basis

Unit 174
Profit & Loss by Class
 January through June 2014

	<u>EDUCATION</u>	<u>G&A</u>	<u>REGIONAL</u>	<u>APRIL (SECTION)</u>	<u>AUGUST (SECTION)</u>	<u>JUNE (SECTION)</u>	<u>Total SECT...</u>	<u>T ABA</u>	<u>T GNT</u>	<u>T STAC</u>	<u>TOTAL</u>
Income											
Educ. Rev.											
Book Sales	1,422.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,422.00
Other	90.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	90.48
TAP & Directors' Courses	3,750.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,750.00
Total Educ. Rev.	5,262.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,262.48
Other Rev.											
Interest	0.00	4.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.93
Membership Dues Sharing	0.00	4,745.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,745.09
Total Other Rev.	0.00	4,750.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,750.02
Tourn. Rev.											
Event Name Sales	0.00	0.00	2,050.00	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	0.00	27,803.00	55,350.00	454.00	3,480.00	1,416.00	206,264.00
Total Tourn. Rev.	0.00	0.00	147,614.00	27,547.00	0.00	27,803.00	55,350.00	454.00	3,480.00	1,416.00	208,314.00
Total Income	5,262.48	4,750.02	147,614.00	27,547.00	0.00	27,803.00	55,350.00	454.00	3,480.00	1,416.00	218,326.50
Expense											
Educ. Exp.											
Book Purchases	1,243.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,243.00
TAP & Directors' Courses	2,596.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,596.66
Total Educ. Exp.	3,839.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,839.66
G&A											
Election exp	0.00	472.23	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	2,015.22
New Player Services											
Mentor game subsidy	0.00	1,616.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,616.00
New Player Services - Other	0.00	288.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	288.67
Total New Player Services	0.00	1,904.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,904.67
Office supplies	0.00	49.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	49.48
Other G & A	0.00	389.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	389.22
Postage	0.00	148.80	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	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	678.13
Property taxes	0.00	229.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	229.19
Scorecard	0.00	3,781.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,781.00
Supplies warehousing	0.00	2,340.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,340.00
Total G&A	0.00	12,148.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,148.95

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07/02/14

Accrual Basis

Unit 174
Profit & Loss by Class
 January through June 2014

	EDUCATION	G&A	REGIONAL	APRIL (SECTION)	AUGUST (SECTION)	JUNE (SECTION)	Total SECT...	T ABA	T GNT	T STAC	TOTAL
Tourn Exp											
Advertising	0.00	0.00	4,240.40	423.91	280.00	423.91	1,127.82	0.00	0.00	0.00	5,368.22
Board duplication	0.00	0.00	720.00	196.00	0.00	210.00	406.00	0.00	21.00	0.00	1,147.00
Caddy expense	0.00	0.00	6,280.00	1,555.00	0.00	1,860.00	3,415.00	0.00	105.00	0.00	9,800.00
Daily Bulletin	0.00	0.00	3,679.20	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	0.00	1,040.00	1,873.04	0.00	208.26	0.00	11,842.68
Directors - Per Diem	0.00	0.00	7,703.50	1,065.00	0.00	1,278.00	2,343.00	0.00	213.00	0.00	10,259.50
Directors - Session charges	0.00	0.00	28,237.00	4,961.00	0.00	4,268.00	9,229.00	35.00	1,054.00	0.00	38,555.00
Directors - Transportation	0.00	0.00	5,584.11	659.02	0.00	754.00	1,413.02	0.00	426.00	0.00	7,423.13
Discounts	0.00	0.00	-153.45	-188.00	0.00	-210.00	-398.00	0.00	0.00	0.00	-551.45
District breakfast	0.00	0.00	441.32	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	681.74	0.00	4,588.44
Duplicated hands	0.00	0.00	621.35	156.68	0.00	0.00	156.68	0.00	0.00	0.00	778.03
Free plays	0.00	0.00	663.00	316.00	0.00	337.00	653.00	0.00	0.00	0.00	1,316.00
Hand Records	0.00	0.00	152.00	48.00	0.00	143.00	191.00	0.00	0.00	0.00	343.00
Hospitality	0.00	0.00	15,940.25	2,754.60	0.00	2,316.61	5,071.21	103.00	88.50	0.00	21,202.96
I/N services	0.00	0.00	40.36	160.66	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	1,812.00
Other	0.00	0.00	222.00	0.00	0.00	0.00	0.00	124.75	200.00	0.00	546.75
Player meals	0.00	0.00	9,594.00	5,889.00	0.00	6,870.41	12,759.41	0.00	416.71	0.00	22,770.12
Playing Site	0.00	0.00	12,441.10	4,999.99	0.00	4,999.99	9,999.98	0.00	400.00	0.00	22,841.08
Printing	0.00	0.00	717.59	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	0.00	370.00	642.00	16.32	0.00	0.00	2,377.82
Refreshments	0.00	0.00	40.47	0.00	0.00	58.67	58.67	0.00	0.00	0.00	99.14
Sanction fee	0.00	0.00	11,636.38	1,837.15	0.00	2,006.55	3,843.70	56.50	64.70	2,888.95	18,490.23
Scoring devices	0.00	0.00	588.75	260.00	0.00	190.49	450.49	0.00	0.00	0.00	1,039.24
Sectional surcharge	0.00	0.00	0.00	165.00	0.00	165.00	330.00	0.00	0.00	0.00	330.00
Speakers	0.00	0.00	449.45	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	5.00	0.00	0.00	0.00	25.00
Supplies	0.00	0.00	1,395.25	316.75	0.00	341.25	658.00	0.00	0.00	0.00	2,053.25
Supplies - Transportation	0.00	0.00	832.79	976.86	0.00	717.06	1,693.92	0.00	0.00	0.00	2,526.71
Tips	0.00	0.00	260.00	140.00	0.00	0.00	140.00	0.00	0.00	0.00	400.00
Total Tourn Exp	0.00	0.00	129,546.40	27,802.66	280.00	28,139.94	56,222.60	335.57	3,878.91	2,888.95	192,872.43
Total Expense	3,839.66	12,148.95	129,546.40	27,802.66	280.00	28,139.94	56,222.60	335.57	3,878.91	2,888.95	208,861.04
Net Income	1,422.82	-7,398.93	18,067.60	-255.66	-280.00	-336.94	-872.60	118.43	-398.91	-1,472.95	9,465.46

Unit 174
Transaction Detail by Account
June 2014

Type	Date	Num	Adj	Name	Memo	Class	Clr	Split	Debit	Credit	Balance
Amegy Checking											
Check	6/1/2014	3756		Bert Onstott			X	-SPLIT-		431.73	-431.73
Check	6/2/2014	Trans		Directors			X	Deposits with ...	200.00		-631.73
Check	6/8/2014	3759		ACBL			X	Suspense		5,638.55	-6,270.28
General Journal	6/8/2014	447	*		received dep...		X	Deposits with ...	662.35		-5,607.93
General Journal	6/8/2014	448	*		june sectiona...		X	Suspense	21,580.00		15,972.07
Check	6/9/2014	3757		Debbie Bellan			X	Hospitality		360.55	15,611.52
Check	6/9/2014	3758		Jane Armstrong			X	Refreshments		58.67	15,552.85
Check	6/9/2014	Trans		Nancy Strohmer			X	Suspense		70.00	15,482.85
Check	6/16/2014	3760		Gulf Parcel			X	Supplies ware...		780.00	14,702.85
Check	6/16/2014	3761		Tom Martinsen			X	-SPLIT-		2,604.32	12,098.53
Check	6/16/2014	3762		Clear Lake Bridge ...				Scoring devices		48.05	12,050.48
Check	6/16/2014	3763		Bridge Club of Hou...			X	Scoring devices		30.89	12,019.59
Check	6/16/2014	3764		Apple Too DBC				Scoring devices		34.32	11,985.27
Check	6/16/2014	3765		Houston Bridge Stu...			X	Scoring devices		77.23	11,908.04
Check	6/16/2014	3766		Gulf Parcel			X	Supplies - Tra...		717.06	11,190.98
Check	6/20/2014	3767		Scorecard				-SPLIT-		1,537.50	9,653.48
Check	6/21/2014	3768		Bridge Club of Hou...			X	Mentor game ...		90.00	9,563.48
Check	6/23/2014	debit		Baron Barclay			X	Books on Hand		391.40	9,172.08
Check	6/25/2014	debit		Baron Barclay			X	Books on Hand		304.67	8,867.41
Deposit	6/27/2014				Deposit		X	Book Sales	447.00		9,314.41
Check	6/30/2014	3769		Houston Bridge Stu...				Mentor game ...		174.00	9,140.41
Deposit	6/30/2014				Deposit		X	Interest	0.84		9,141.25
Check	6/30/2014	3770		District 16				District Fees		411.74	8,729.51
Total Amegy Checking									22,690.19	13,960.68	8,729.51
Suspense											
Check	6/8/2014	3759		ACBL	acbl table fee			Amegy Checki...	5,638.55		5,638.55
General Journal	6/8/2014	444	*		\$2 prize			Prizes and aw...		370.00	5,268.55
General Journal	6/8/2014	446	*		tournament r...			-SPLIT-	15,741.45		21,010.00
General Journal	6/8/2014	448	*		june sectiona...			Amegy Checki...		21,580.00	-570.00
General Journal	6/8/2014	449	*		return begini...			Deposits with ...	200.00		-370.00
Check	6/9/2014	Trans		Nancy Strohmer	prize money f...			Amegy Checki...	70.00		-300.00
Total Suspense									21,650.00	21,950.00	-300.00
Bridge Tables & Bidding Boxes											
Check	6/16/2014	3761		Tom Martinsen	4 new carts			Amegy Checki...	2,590.32		2,590.32
Total Bridge Tables & Bidding Boxes									2,590.32	0.00	2,590.32
Prepaid Expenses											
Books on Hand											
Check	6/23/2014	debit		Baron Barclay				Amegy Checki...	391.40		391.40
Check	6/25/2014	debit		Baron Barclay	joyce book p...			Amegy Checki...	304.67		696.07
General Journal	6/27/2014	452	*		joyce ryan			Book Purchases		447.00	249.07
Total Books on Hand									696.07	447.00	249.07
Deposits with others											
Check	6/2/2014	Trans		Directors	cash bank for...			Amegy Checki...	200.00		200.00
General Journal	6/8/2014	445	*		will reallocat...			Playing Site		14,000.00	-13,800.00
General Journal	6/8/2014	447	*		received dep...			Amegy Checki...		662.35	-14,462.35
General Journal	6/8/2014	449	*		return begini...			Suspense		200.00	-14,662.35
General Journal	6/16/2014	450			Marriett bills			-SPLIT-	383.54		-14,278.81
Total Deposits with others									583.54	14,862.35	-14,278.81
Supplies											
General Journal	6/16/2014	451			682.5 tables			Supplies		341.25	-341.25
Total Supplies									0.00	341.25	-341.25
Total Prepaid Expenses									1,279.61	15,650.60	-14,370.99
Educ. Rev.											
Book Sales											
Deposit	6/27/2014	0015...		Joyce Ryan	book sale	EDUCAT...		Amegy Checki...		447.00	-447.00
Total Book Sales									0.00	447.00	-447.00
Total Educ. Rev.									0.00	447.00	-447.00
Other Rev.											
Interest											
Deposit	6/30/2014			Amegy Bank	June interest ...	G&A		Amegy Checki...		0.84	-0.84
Total Interest									0.00	0.84	-0.84
Total Other Rev.									0.00	0.84	-0.84
Tourn. Rev.											
Table Fees											
General Journal	6/8/2014	446	*		tournament r...	SECTIO...		Suspense		27,803.00	-27,803.00
Total Table Fees									0.00	27,803.00	-27,803.00
Total Tourn. Rev.									0.00	27,803.00	-27,803.00
Educ. Exp.											
Book Purchases											
General Journal	6/27/2014	452	*		joyce ryan	EDUCAT...		Books on Hand	447.00		447.00
Total Book Purchases									447.00	0.00	447.00
Total Educ. Exp.									447.00	0.00	447.00

Unit 174
Transaction Detail by Account
June 2014

Type	Date	Num	Adj	Name	Memo	Class	Clr	Split	Debit	Credit	Balance
G&A											
New Player Services											
Mentor game subsidy											
Check	6/21/2014	3768		Bridge Club of Hou...	june 22.5 tabl...	G&A		Amegy Checki...	90.00		90.00
Check	6/30/2014	3769		Houston Bridge Stu...	june (31.5 + ...	G&A		Amegy Checki...	174.00		264.00
Total Mentor game subsidy									264.00	0.00	264.00
Total New Player Services									264.00	0.00	264.00
Office supplies											
Check	6/16/2014	3761		Tom Martinsen	office supplies	G&A		Amegy Checki...	14.00		14.00
Total Office supplies									14.00	0.00	14.00
Scorecard											
Check	6/20/2014	3767		Scorecard	May/June	G&A		Amegy Checki...	1,257.50		1,257.50
Total Scorecard									1,257.50	0.00	1,257.50
Supplies warehousing											
Check	6/16/2014	3760		Gulf Parcel	two months	G&A		Amegy Checki...	780.00		780.00
Total Supplies warehousing									780.00	0.00	780.00
Total G&A									2,315.50	0.00	2,315.50
Tourn Exp											
Advertising											
Check	6/1/2014	3756		Bert Onstott	paper and ink	-MULTIP...		Amegy Checki...	431.73		431.73
Check	6/20/2014	3767		Scorecard	May/June	SECTIO...		Amegy Checki...	280.00		711.73
Total Advertising									711.73	0.00	711.73
Board duplication											
General Journal	6/8/2014	446	*		tournament r...	SECTIO...		Suspense	210.00		210.00
Total Board duplication									210.00	0.00	210.00
Caddy expense											
General Journal	6/8/2014	446	*		tournament r...	SECTIO...		Suspense	1,860.00		1,860.00
Total Caddy expense									1,860.00	0.00	1,860.00
Directors - Hotel											
General Journal	6/8/2014	446	*		tournament r...	SECTIO...		Suspense	1,040.00		1,040.00
Total Directors - Hotel									1,040.00	0.00	1,040.00
Directors - Per Diem											
General Journal	6/8/2014	446	*		tournament r...	SECTIO...		Suspense	1,278.00		1,278.00
Total Directors - Per Diem									1,278.00	0.00	1,278.00
Directors - Session charges											
General Journal	6/8/2014	446	*		tournament r...	SECTIO...		Suspense	4,268.00		4,268.00
Total Directors - Session charges									4,268.00	0.00	4,268.00
Directors - Transportation											
General Journal	6/8/2014	446	*		tournament r...	SECTIO...		Suspense	754.00		754.00
Total Directors - Transportation									754.00	0.00	754.00
Discounts											
General Journal	6/16/2014	450			Marriett bills	SECTIO...		Deposits with ...		210.00	-210.00
Total Discounts									0.00	210.00	-210.00
District Fees											
Check	6/30/2014	3770		District 16	Transfer profi...	T GNT		Amegy Checki...	411.74		411.74
Total District Fees									411.74	0.00	411.74
Free plays											
General Journal	6/8/2014	446	*		tournament r...	SECTIO...		Suspense	337.00		337.00
Total Free plays									337.00	0.00	337.00
Hand Records											
General Journal	6/8/2014	446	*		tournament r...	SECTIO...		Suspense	143.00		143.00
Total Hand Records									143.00	0.00	143.00
Hospitality											
Check	6/9/2014	3757		Debbie Bellan	candy	SECTIO...		Amegy Checki...	360.55		360.55
General Journal	6/16/2014	450			Marriett bills	SECTIO...		Deposits with ...	1,956.06		2,316.61
General Journal	6/30/2014	453	*		reclass from ...	T GNT		Hospitality	88.50		2,405.11
General Journal	6/30/2014	453	*		reclass from ...	SECTIO...		Hospitality		88.50	2,316.61
Total Hospitality									2,405.11	88.50	2,316.61
Player meals											
General Journal	6/16/2014	450			Marriett bills	SECTIO...		Deposits with ...	6,870.41		6,870.41
Total Player meals									6,870.41	0.00	6,870.41
Playing Site											
General Journal	6/8/2014	445	*		will reallocat...	SECTIO...		Deposits with ...	14,000.00		14,000.00
General Journal	6/16/2014	450			Marriett bills	SECTIO...		Deposits with ...	4,999.99		18,999.99
General Journal	6/16/2014	450			Marriett bills	SECTIO...		Deposits with ...		14,000.00	4,999.99
Total Playing Site									18,999.99	14,000.00	4,999.99
Prizes and awards											
General Journal	6/8/2014	444	*		\$2 prize	SECTIO...		Suspense	370.00		370.00
Total Prizes and awards									370.00	0.00	370.00

Unit 174
Transaction Detail by Account
June 2014

Type	Date	Num	Adj	Name	Memo	Class	Clr	Split	Debit	Credit	Balance
Refreshments											
Check	6/9/2014	3758		Jane Armstrong	Lunch for Fri...	SECTIO...		Amegy Checki...	58.67		58.67
Total Refreshments									58.67	0.00	58.67
Sanction fee											
General Journal	6/8/2014	446	*		tournament r...	SECTIO...		Suspense	2,006.55		2,006.55
Total Sanction fee									2,006.55	0.00	2,006.55
Scoring devices											
Check	6/16/2014	3762		Clear Lake Bridge ...	pad rental	SECTIO...		Amegy Checki...	48.05		48.05
Check	6/16/2014	3763		Bridge Club of Hou...	pad rental	SECTIO...		Amegy Checki...	30.89		78.94
Check	6/16/2014	3764		Apple Too DBC	pad rental	SECTIO...		Amegy Checki...	34.32		113.26
Check	6/16/2014	3765		Houston Bridge Stu...	pad rental	SECTIO...		Amegy Checki...	77.23		190.49
Total Scoring devices									190.49	0.00	190.49
Sectional surcharge											
General Journal	6/8/2014	446	*		tournament r...	SECTIO...		Suspense	165.00		165.00
Total Sectional surcharge									165.00	0.00	165.00
Supplies											
General Journal	6/16/2014	451			682.5 tables	SECTIO...		Supplies	341.25		341.25
Total Supplies									341.25	0.00	341.25
Supplies - Transportation											
Check	6/16/2014	3766		Gulf Parcel	june sectional	SECTIO...		Amegy Checki...	717.06		717.06
Total Supplies - Transportation									717.06	0.00	717.06
Total Tour Exp									43,138.00	14,298.50	28,839.50
TOTAL									94,110.62	94,110.62	0.00