

Links Players International

Financial Report  
December 31, 2013



Daniel, Towle & Warkentine

ACCOUNTANCY CORPORATION

Doyle D. Daniel, CPA  
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## Accountant's Compilation Report

To the Board of Directors  
Links Players International  
Fresno, California

We have compiled the accompanying statement of assets, liabilities and net assets – cash basis of Links Players International (a non-profit corporation) resulting from cash transactions as of December 31, 2013 and the related statements of activities - cash basis for the twelve months period ended December 31, 2013 and 2012. We have not audited or reviewed the accompanying financial statements, and accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the cash basis of accounting.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the cash basis of accounting and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared in accordance with the cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Company's assets, liabilities, equity, revenues, and expenses. Accordingly, the financial statements are not designed for those who are not informed about such matters.

*Daniel, Towle & Warkentine*

Daniel, Towle & Warkentine  
Accountancy Corporation

February 5, 2014

**Links Players International, Inc.**  
**Statement of Assets, Liabilities & Net Assets**  
As of December 31, 2013

	<u>Dec 31, 13</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
101 · Petty Cash - Office	300.00
105 · Union Bank - Links Players	445,652.40
107 · Checking Union Bank-Conference	950.13
<b>Total Checking/Savings</b>	<u>446,902.53</u>
<b>Total Current Assets</b>	446,902.53
<b>Fixed Assets</b>	
201 · Office Equipment	15,885.41
202 · Website	26,698.00
208 · Accumulated Depreciation	(37,810.08)
<b>Total Fixed Assets</b>	<u>4,773.33</u>
<b>TOTAL ASSETS</b>	<b><u>451,675.86</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
325 · Retirement Payable	1,000.00
<b>Total Other Current Liabilities</b>	<u>1,000.00</u>
<b>Total Current Liabilities</b>	<u>1,000.00</u>
<b>Total Liabilities</b>	1,000.00
<b>Equity</b>	
590 · Unrestricted Net Assets	337,417.10
Net Income	113,258.76
<b>Total Equity</b>	<u>450,675.86</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>451,675.86</u></b>

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Cash Basis

**Links Players International, Inc.**  
**Statement of Activities - Cash Basis**  
January through December 2013

	Links Players International	Management & General	Fund Raising	TOTAL
<b>Income</b>				
601 · Donations	591,243.73	0.00	0.00	591,243.73
602 · Donations - Targeted Campaigns	3,040.00	0.00	0.00	3,040.00
603 · Donations - Events	76,391.00	0.00	0.00	76,391.00
606 · Event Registration	84,989.00	0.00	0.00	84,989.00
608 · Book Sales Kindle	262.85	0.00	0.00	262.85
610 · Sales	4,473.51	0.00	0.00	4,473.51
<b>Total Income</b>	<u>760,400.09</u>	<u>0.00</u>	<u>0.00</u>	<u>760,400.09</u>
<b>Gross Profit</b>	760,400.09	0.00	0.00	760,400.09
<b>Expense</b>				
801 · Accounting				
811 · Bank Charges	0.00	2,310.00		2,310.00
812 · Collection Fees	0.00	146.00	0.00	146.00
813 · Dues & Subscriptions	0.00	3,881.90	0.00	3,881.90
815 · Fund Raising Events	0.00	14,355.00	0.00	14,355.00
815.1 · Airfare	0.00			
815.2 · Hotel	0.00	0.00	2,287.23	2,287.23
815.3 · Meals	0.00	0.00	3,215.40	3,215.40
815.4 · Auto	0.00	0.00	12,884.19	12,884.19
815.5 · Golf	0.00	0.00	463.98	463.98
815.6 · Honorarium	0.00	0.00	35,656.95	35,656.95
815.7 · Promotion	0.00	0.00	500.00	500.00
815.8 · Prizes	0.00	0.00	478.39	478.39
<b>Total 815 · Fund Raising Events</b>	0.00	0.00	<u>7,804.46</u>	<u>7,804.46</u>
816 · Regional Events	0.00	0.00	63,290.60	63,290.60
816.1 · Travel	4,059.06	0.00	0.00	4,059.06
816.2 · Hotel	3,198.11	0.00	0.00	3,198.11
816.3 · Meals	12,804.05	0.00	0.00	12,804.05
816.4 · Golf	4,953.48	0.00	0.00	4,953.48
816.6 · Room/Equipment Use	2,610.25	0.00	0.00	2,610.25
816.7 · Prizes/Gifts	1,448.89	0.00	0.00	1,448.89
816.8 · Materials	140.16	0.00	0.00	140.16
<b>Total 816 · Regional Events</b>	<u>29,214.00</u>	<u>0.00</u>	<u>0.00</u>	<u>29,214.00</u>
818 · Charitable Contributions	23,765.45	0.00	0.00	23,765.45
820 · Development	0.00	0.00	0.00	0.00
820.2 · Hotel	580.68	0.00	0.00	580.68
820.3 · Meals	5,797.68	0.00	0.00	5,797.68
820.5 · Golf	3,069.33	0.00	0.00	3,069.33
820.7 · Prizes	2,585.95	0.00	0.00	2,585.95
820.9 · Promotional Activities/Shows	1,193.08	0.00	0.00	1,193.08
<b>Total 820 · Development</b>	<u>13,226.72</u>	<u>0.00</u>	<u>0.00</u>	<u>13,226.72</u>
821 · Regional Mileage	12,871.78	2,033.63	4,826.03	19,731.44
823 · Depreciation	0.00	1,490.04	0.00	1,490.04
825 · Conferences				
825.1 · Airfare	521.60	0.00	0.00	521.60
825.3 · Meals	97.18	0.00	0.00	97.18
825.4 · Auto	74.33	0.00	0.00	74.33
825.5 · Golf	48.47	0.00	0.00	48.47
825.7 · Promotion	39.00	0.00	0.00	39.00
<b>Total 825 · Conferences</b>	<u>780.58</u>	<u>0.00</u>	<u>0.00</u>	<u>780.58</u>
835 · Insurance	0.00	6,286.33	0.00	6,286.33
837 · Taxes	0.00	63.43	0.00	63.43
845 · Board Meeting				
845.1 · Airfare	0.00	3,188.55	0.00	3,188.55
845.2 · Hotel	0.00	3,187.97	0.00	3,187.97
845.3 · Meals	0.00	3,142.06	0.00	3,142.06
845.4 · Auto	0.00	1,203.21	0.00	1,203.21
845.5 · Golf	0.00	2,131.07	0.00	2,131.07
845.6 · Supplies and Misc	0.00	721.46	0.00	721.46
<b>Total 845 · Board Meeting</b>	<u>0.00</u>	<u>13,574.32</u>	<u>0.00</u>	<u>13,574.32</u>
847 · Office Expense				
847.1 · Furniture	101.52	101.51	0.00	203.03
847.3 · Printing	(214.96)	(215.08)	0.00	(430.04)
847.4 · Computer	542.20	619.78	0.00	1,161.98
847.5 · Supplies	554.74	611.70	0.00	1,166.44
847.7 · Gifts	719.75	657.26	0.00	1,377.01
847 · Office Expense - Other	28.50	28.50	0.00	57.00
<b>Total 847 · Office Expense</b>	<u>1,731.75</u>	<u>1,803.67</u>	<u>0.00</u>	<u>3,535.42</u>
848 · Postage				
848.1 · US Postage	1,772.43	1,772.40	0.00	3,544.83
848.2 · Shipping	30.01	30.00	0.00	60.01
848.3 · Shipping Supplies	60.84	60.83	0.00	121.67
<b>Total 848 · Postage</b>	<u>1,863.28</u>	<u>1,863.23</u>	<u>0.00</u>	<u>3,726.51</u>
849 · Rent	2,787.12	2,787.24	0.00	5,574.36

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 Cash Basis

**Links Players International, Inc.**  
**Statement of Activities - Cash Basis**  
 January through December 2013

	Links Players International	Management & General	Fund Raising	TOTAL
<b>850 · Material</b>				
850.1 · Books & Bibles	1,404.19	0.00	0.00	1,404.19
850 · Material - Other	1,012.35	0.00	0.00	1,012.35
<b>Total 850 · Material</b>	2,416.54	0.00	0.00	2,416.54
<b>860 · Links Letter Publishing</b>				
860.1 · Publishing & Mailing	15,193.56	0.00	0.00	15,193.56
860.3 · Photo Rights	6,688.55	0.00	0.00	6,688.55
860.4 · Contracted Art	433.50	0.00	0.00	433.50
<b>Total 860 · Links Letter Publishing</b>	22,315.61	0.00	0.00	22,315.61
<b>863 · Audio/Video Production</b>				
863.4 · Supplies	33.00	0.00	0.00	33.00
863.5 · Miscellaneous	353.37	0.00	0.00	353.37
<b>Total 863 · Audio/Video Production</b>	386.37	0.00	0.00	386.37
<b>865 · Publishing</b>				
865.2 · Printing	4,010.69	0.00	0.00	4,010.69
<b>Total 865 · Publishing</b>	4,010.69	0.00	0.00	4,010.69
<b>865.5 · Book Website</b>	96.00	0.00	0.00	96.00
<b>870 · Internet Expenses</b>				
870.1 · Hosting & Domain Fees	365.29	350.24	0.00	715.53
870.2 · Photo Rights	24.50	24.50	0.00	49.00
870.6 · Devotionals / Writers	642.50	642.50	0.00	1,285.00
<b>Total 870 · Internet Expenses</b>	1,032.29	1,017.24	0.00	2,049.53
<b>875 · Telephone</b>	1,878.15	1,878.19	0.00	3,756.34
<b>880 · Employee Benefits</b>				
880.1 · Salary	282,371.56	47,673.10	36,671.68	366,716.34
880.2 · Health Insurance	20,049.17	3,384.92	2,603.79	26,037.88
880.3 · Payroll Taxes	10,774.50	1,832.90	1,409.92	14,017.32
<b>Total 880 · Employee Benefits</b>	313,195.23	52,890.92	40,685.39	406,771.54
<b>998 · Payroll Expenses</b>	144.77	136.61	105.23	386.61
<b>Total Expense</b>	431,716.33	106,517.75	108,907.25	647,141.33
<b>Net Income</b>	<b>328,683.76</b>	<b>(106,517.75)</b>	<b>(108,907.25)</b>	<b>113,258.76</b>

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Cash Basis

**Links Players International, Inc.**  
**Statement of Activities - Cash Basis - Comparison**  
**January through December 2013**

	Jan - Dec 13	Jan - Dec 12	\$ Change	% Change
<b>Income</b>				
601 · Donations	591,243.73	526,611.36	64,632.37	
602 · Donations - Targeted Campaigns	3,040.00	0.00	3,040.00	100.0%
603 · Donations - Events	76,391.00	76,980.00	(589.00)	(0.8)%
606 · Event Registration	84,989.00	33,745.00	51,244.00	151.9%
608 · Book Sales Kindle	262.85	186.39	76.46	41.0%
610 · Sales	4,473.51	4,438.29	35.22	0.8%
<b>Total Income</b>	<u>760,400.09</u>	<u>641,961.04</u>	<u>118,439.05</u>	<u>18.5%</u>
<b>Gross Profit</b>	760,400.09	641,961.04	118,439.05	18.5%
<b>Expense</b>				
801 · Accounting	2,310.00	2,730.00	(420.00)	(15.4)%
811 · Bank Charges	146.00	100.00	46.00	46.0%
812 · Collection Fees	3,881.90	2,671.71	1,210.19	45.3%
813 · Dues & Subscriptions	14,355.00	12,566.00	1,789.00	14.2%
815 · Fund Raising Events				
815.1 · Airfare	2,287.23	500.00	1,787.23	357.5%
815.2 · Hotel	3,215.40	105.29	3,110.11	2,953.9%
815.3 · Meals	12,884.19	2,100.25	10,783.94	513.5%
815.4 · Auto	463.98	13,440.13	(12,976.15)	(96.6)%
815.5 · Golf	35,656.95	10,828.51	24,828.44	229.3%
815.6 · Honorarium	500.00	200.00	300.00	150.0%
815.7 · Promotion	478.39	5,596.08	(5,117.69)	(91.5)%
815.8 · Prizes	7,804.46	7,365.48	438.98	6.0%
<b>Total 815 · Fund Raising Events</b>	<u>63,290.60</u>	<u>40,135.74</u>	<u>23,154.86</u>	<u>57.7%</u>
816 · Regional Events				
816.1 · Travel	4,059.06	(4,760.85)	8,819.91	185.3%
816.2 · Hotel	3,198.11	2,342.32	855.79	36.5%
816.3 · Meals	12,804.05	16,050.30	(3,246.25)	(20.2)%
816.4 · Golf	4,953.48	18,389.11	(13,435.63)	(73.1)%
816.6 · Room/Equipment Use	2,610.25	4,150.18	(1,539.93)	(37.1)%
816.7 · Prizes/Gifts	1,448.89	999.23	449.66	45.0%
816.8 · Materials	140.16	538.85	(398.69)	(74.0)%
<b>Total 816 · Regional Events</b>	<u>29,214.00</u>	<u>37,709.14</u>	<u>(8,495.14)</u>	<u>(22.5)%</u>
818 · Charitable Contributions	23,765.45	13,890.00	9,875.45	71.1%
820 · Development				
820.1 · Airfare	0.00	959.80	(959.80)	(100.0)%
820.2 · Hotel	580.68	1,181.74	(601.06)	(50.9)%
820.3 · Meals	5,797.68	3,752.45	2,045.23	54.5%
820.4 · Auto/Parking	0.00	344.23	(344.23)	(100.0)%
820.5 · Golf	3,069.33	2,413.67	655.66	27.2%
820.7 · Prizes	2,585.95	4,189.21	(1,603.26)	(38.3)%
820.9 · Promotional Activities/Shows	1,193.08	140.00	1,053.08	752.2%
<b>Total 820 · Development</b>	<u>13,226.72</u>	<u>12,981.10</u>	<u>245.62</u>	<u>1.9%</u>
821 · Regional Mileage	19,731.44	0.00	19,731.44	100.0%
823 · Depreciation	1,490.04	1,490.04	0.00	0.0%
825 · Conferences				
825.1 · Airfare	521.60	0.00	521.60	100.0%
825.2 · Hotel	0.00	(105.00)	105.00	100.0%
825.3 · Meals	97.18	645.47	(548.29)	(84.9)%
825.4 · Auto	74.33	0.00	74.33	100.0%
825.5 · Golf	48.47	70.36	(21.89)	(31.1)%
825.7 · Promotion	39.00	0.00	39.00	100.0%
<b>Total 825 · Conferences</b>	<u>780.58</u>	<u>610.83</u>	<u>169.75</u>	<u>27.8%</u>
835 · Insurance	6,286.33	6,456.17	(169.84)	(2.6)%
837 · Taxes	63.43	221.28	(157.85)	(71.3)%
845 · Board Meeting				
845.1 · Airfare	3,188.55	3,961.04	(772.49)	(19.5)%
845.2 · Hotel	3,187.97	1,169.65	2,018.32	172.6%
845.3 · Meals	3,142.06	1,467.87	1,674.19	114.1%
845.4 · Auto	1,203.21	617.61	585.60	94.8%
845.5 · Golf	2,131.07	833.68	1,297.39	155.6%
845.6 · Supplies and Misc	721.46	0.00	721.46	100.0%
<b>Total 845 · Board Meeting</b>	<u>13,574.32</u>	<u>8,049.85</u>	<u>5,524.47</u>	<u>68.6%</u>

See Accountant's Compilation Report

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Cash Basis

## Links Players International, Inc. Statement of Activities - Cash Basis - Comparison January through December 2013

	Jan - Dec 13	Jan - Dec 12	\$ Change	% Change
<b>847 · Office Expense</b>				
847.1 · Furniture	203.03	0.00	203.03	100.0%
847.3 · Printing	(430.04)	87.96	(518.00)	(588.9)%
847.4 · Computer	1,161.98	1,073.35	88.63	8.3%
847.5 · Supplies	1,166.44	1,335.39	(168.95)	(12.7)%
847.7 · Gifts	1,377.01	0.00	1,377.01	100.0%
847 · Office Expense - Other	57.00	0.00	57.00	100.0%
<b>Total 847 · Office Expense</b>	<u>3,535.42</u>	<u>2,496.70</u>	<u>1,038.72</u>	<u>41.6%</u>
<b>848 · Postage</b>				
848.1 · US Postage	3,544.83	3,963.33	(418.50)	(10.6)%
848.2 · Shipping	60.01	134.06	(74.05)	(55.2)%
848.3 · Shipping Supplies	121.67	19.62	102.05	520.1%
<b>Total 848 · Postage</b>	<u>3,726.51</u>	<u>4,117.01</u>	<u>(390.50)</u>	<u>(9.5)%</u>
<b>849 · Rent</b>	5,574.36	5,574.36	0.00	0.0%
<b>850 · Material</b>				
850.1 · Books & Bibles	1,404.19	3,090.94	(1,686.75)	(54.6)%
850 · Material - Other	1,012.35	0.00	1,012.35	100.0%
<b>Total 850 · Material</b>	<u>2,416.54</u>	<u>3,090.94</u>	<u>(674.40)</u>	<u>(21.8)%</u>
<b>860 · Links Letter Publishing</b>				
860.1 · Publishing & Mailing	15,193.56	13,117.87	2,075.69	15.8%
860.3 · Photo Rights	6,688.55	3,629.50	3,059.05	84.3%
860.4 · Contracted Art	433.50	0.00	433.50	100.0%
<b>Total 860 · Links Letter Publishing</b>	<u>22,315.61</u>	<u>16,747.37</u>	<u>5,568.24</u>	<u>33.3%</u>
<b>863 · Audio/Video Production</b>				
863.1 · Hardware	0.00	402.41	(402.41)	(100.0)%
863.4 · Supplies	33.00	26.97	6.03	22.4%
863.5 · Miscellaneous	353.37	27.70	325.67	1,175.7%
<b>Total 863 · Audio/Video Production</b>	<u>386.37</u>	<u>457.08</u>	<u>(70.71)</u>	<u>(15.5)%</u>
<b>865 · Publishing</b>				
865.1 · Licenses/ISBNs	0.00	45.00	(45.00)	(100.0)%
865.2 · Printing	4,010.69	2,697.83	1,312.86	48.7%
865.4 · Photos/Graphics	0.00	98.00	(98.00)	(100.0)%
<b>Total 865 · Publishing</b>	<u>4,010.69</u>	<u>2,840.83</u>	<u>1,169.86</u>	<u>41.2%</u>
<b>865.5 · Book Website</b>	96.00	0.00	96.00	100.0%
<b>870 · Internet Expenses</b>				
870.1 · Hosting & Domain Fees	715.53	628.40	87.13	13.9%
870.2 · Photo Rights	49.00	19.50	29.50	151.3%
870.5 · Miscellaneous	0.00	867.13	(867.13)	(100.0)%
870.6 · Devotionals / Writers	1,285.00	1,260.00	25.00	2.0%
870.7 · Internet - Travel	0.00	24.95	(24.95)	(100.0)%
<b>Total 870 · Internet Expenses</b>	<u>2,049.53</u>	<u>2,799.98</u>	<u>(750.45)</u>	<u>(26.8)%</u>
<b>875 · Telephone</b>	3,756.34	2,942.50	813.84	27.7%
<b>880 · Employee Benefits</b>				
880.1 · Salary	366,716.34	310,884.32	55,832.02	18.0%
880.2 · Health Insurance	26,037.88	18,919.91	7,117.97	37.6%
880.3 · Payroll Taxes	14,017.32	16,742.16	(2,724.84)	(16.3)%
<b>Total 880 · Employee Benefits</b>	<u>406,771.54</u>	<u>346,546.39</u>	<u>60,225.15</u>	<u>17.4%</u>
<b>998 · Payroll Expenses</b>	386.61	2,286.60	(1,899.99)	(83.1)%
<b>Total Expense</b>	<u>647,141.33</u>	<u>529,511.62</u>	<u>117,629.71</u>	<u>22.2%</u>
<b>Net Income</b>	<u>113,258.76</u>	<u>112,449.42</u>	<u>809.34</u>	<u>0.7%</u>