

DISTRICT 10
MID SOUTH BRIDGE CONFERENCE
BOARD OF DELEGATES MEETING
September 17, 2011

The Mid-South Conference Board of Delegates met on September 17, 2011 at the Delta Dealin' Regional Tournament which was held at the Sam's Town Hotel and Gambling Hall in Tunica, Ms. The delegates enjoyed breakfast of scrambled eggs, bacon, biscuits, gravy and fruit before the meeting was called to order.

District 10 Units were represented by the following Voting Delegates* and 1st Alternates**

Unit 134 Louisiana	Vicki Willis**
Unit 138 Mississippi	Chuck Wilkinson*
Unit 144 Tennessee	Cecile Skaggs*
	Don Paterson**
Unit 157 Alabama	Don Kemp*
	O.T. Johnson **
Unit 161 Arkansas	Ned Irving *
	Betty Schultz**
Unit 170 Shreveport	William Young*absent
	Linda Young** absent
Unit 179 Central TN	Coley McGinnis*
Unit 180 MS Gulf Coast	Lynne Logan*
Unit 182 Baton Rouge	Francis Schenk *
Unit 211 N.E. Louisiana	Loretta Rivers*
Unit 214 Hattiesburg	Marion House*
Unit 215 S. Alabama	Burke Brown*
	Mickey Groggel**
Unit 221 S.W. Louisiana	Ruth Singletary*
	Myrna Donnelly**
Unit 232 N. Alabama	Paul Munafa*

The following District 10 officials were in attendance.

REPRESENTATIVE TO
ACBL BD/DIRECTORS-Bill Cook
District 10 President – David Siebert
Vice President – Don Kern
Treasurer - Lynne Logan
Secretary – Judy Knox

GUEST

Carol Paterson- to take new photos for the D-10 web page

President's Welcome

The meeting was called to order by David Siebert, President of District 10 at 8am.

Approval of Minutes

The minutes of the last meeting were distributed by Judy Knox. The Board of Directors minutes from the meeting in Biloxi, MS on February 5, 2011 were approved. Name badges were given to all District 10 Delegates. Delegates were asked to let the Secretary know if they did not receive a name badge or if the name badge was incorrect. Delegates were reminded to sign in on the sign in sheet to properly record attendance.

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Tournament Coordinator Report – Charles MacCracken

Charlie discussed the following topics:

- District 10 runs 3 STAC games per year. The run 2 of them on their own and piggy back with District 7 in December. To return the favor, they piggy back with us on our first STAC of the year.
- District 10 STAC with District 7 – District 7 does not want the STAC in January or February. That is why the STAC was held on Easter weekend last year. However, due to a lot of complaints from District 10 units, the STAC that was held on Easter weekend last year will now be held in late January or early February of 2012.
- We will continue to have the District 10 STAC with District 7 in December.
- Tunica Tournament- This year's schedule is a major change. Results are in and the table count is down. We are not sure if it is the schedule or if it is the fact that Gambling may have lost its luster. Charlie provided the following Table Count numbers:

2007 = 2200
2008 = 2100
2009 = 2000
2010 = 1888
2011 = 1800 (a little over)

Bill Cook's Report

Bill Cook is the district 10 representative to the ACBL Board of Directors. His report covered the ACBL Board of Directors meeting held in Toronto, Ontario, Canada on July 18 – 21, 2011. A proposed plan to modify the Master point award schedule for pair events at sectional and regional tournaments based on Strength of Field (SOF) was presented to the ACBL Board by the task force who had been assigned the responsibility of making a recommendation. The plan was adopted (first reading) but is subject to being changed before it is voted on a second time in Seattle. I am attaching a copy of the proposed plan and request that you review it and send me your comments and /or proposed changes so that I may attempt to get the plan modified in Seattle.

Defeated by a vote of 15-10, a motion to make player conduct and /or misconduct at any ACBL club subject to enforcement of the ACBL Code of Disciplinary Regulations (CDR) by Units, District or the ACBL. I voted against the motion because clubs are not a part of the official organizational structure of ACBL. They are independently owned and operated and in most cases operate on a "for profit" basis which conflicts with ACBL as a non-profit organization. ACBL issues sanctions to clubs to conduct bridge games in accordance with the rules of bridge. However, the club owner has complete responsibility for running the club and disciplining players. (See exhibit A attached for a copy of the report)

A motion was made by Coley McGinnis to provide Bill Cook with \$1500 for welcoming packages to the ACBL Board Members at the NABC in Memphis in 2012. The motion passed.

NAP/GNT/STaC Coordinator Report – Russ Jones

Russ gave his report. This last year we had the highest participation in the NAP games. We have won every year but 1. District 10 wins hands down year after year. All of our teams went to the nationals. We appreciate all clubs for having these qualifying games. You should be having your Unit qualifying games now until the end of the year. GNT games are having a problem. We are not happy with the participation. Now there is a push to run the GNTs the same as the NAP games. For NAP games \$4.00 per table goes to ACBL. GNTs are run the way the District wants to. They charge whatever they want for table fees. There is never enough money. Our numbers are up. We almost doubled flight A and B and our numbers are growing. Russ recommends that each Unit in District 10 raise the sanction table fees for GNT games from \$7.00 to \$10.00. This will be collected at unit qualifying games at the District finals.

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Coley McGinnis made a motion to increase table fees by \$10 for GNT games. It was seconded by Ruth Singletary. The motion passed. (See Exhibit B attached for a copy of Russ' report.)

Treasurer's Report - Lynne Logan

Lynne Logan, District 10 Treasurer gave the Treasurer's report for 2011. We have net income of \$8,896.73. Lynne walked us through all of the financial reports. See Exhibit "C" which is attached for a copy of Lynne's report.)

Webmaster Report - Don Kemp

Don Kemp is the District 10 Webmaster. He stated that Bill Cook's Report on the ACBL Director's Meeting is on the District 10 web page. Don is also posting tournament results on the District 10 web page. Tell directors to send them in to him. He can also post partial Tournament results and hand records. David Seibert asked if there have been any complaints about the fact that we have stopped mailing out the Forum News letter. Don said there was one complaint. Don can also post anything that is of special interest to your area on the District 10 web page. It would be helpful if you would put the District web site on any advertisements you have. The District 10 website address is D10bridge.org. Don can post game results and hand records in pdf format. Tournament Chairs can post tournament schedules on D10 web page if they send it to Don in pdf. How to get Board members updated. Just send Don an email if anything needs to be updated. Don't wait 6 months to notify Don.

Education Liaison - Dick Heil

Dick Heil gave his report. We have had 4 requests for reimbursements, 3 from unit 161 and 1 from unit 157. People are not aware of the D10 education reimbursement policy. Dick will send out an email to every District 10 Unit president and tell them what our educational reimbursement policy is. We match the Units up to \$1,000 per club per year up to a maximum of \$10,000. The Education Liaison must submit a report with a detail listing of all submissions and reimbursements at the District 10 meetings each year. If the Education Liaison cannot attend the meeting they must submit the required report in writing to be handed out at the meeting. The report should be emailed to the Secretary for inclusion in the minutes each year.

A motion was made by Dick Heil for District 10 to reimburse Unit 180 for half of the \$715 expense for advertising to cover the administrative error of \$390. The motion passed.

Tournament Oversight Committee- Chuck Wilkinson, Coley McGinnis, Don Kern

Chuck said for 2012 we have approved the schedule for Biloxi and the Hot Springs Birmingham split. We have approved the Hot Springs budget and schedule. We have not received the Birmingham schedule or budget yet. We have approved the schedule for Tunica, but not the budget. We have to review and approve the schedules and budgets for all regionals before they go to ACBL. There are guidelines for the Tournament Chairs on the D-10 web page for preparing and submitting schedules and budgets.

Status Report on NABC 2012 - Cecile Skaggs

Cecile introduced Don Paterson, NABC Tournament co-chair. We are a year and a half behind schedule on preparing for this Tournament. This has cost us in financial support. Cecile sent 120 letters to all District 10 clubs. She has only heard from 4 clubs in the District. If 15 clubs in the District can contribute \$100, we can have a District 10 club day at the NABC in 2012. Henry Francis sent out letters to collect money in Sue Emery's memory. We got a lot of contributions for Sue Emery thanks to Henry Francis. People in Memphis have had dinners to raise money for the NABC. We have had raffles and one woman is making a quilt to raise money for the NABC.

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299er Discussion

Is District 10 supposed to give money to the units to have a 299er free luncheon or party? District 10 does not have to approve this. This is automatically included in the Unit's budget for all regional tournaments. When the Oversight Committee approves the budget for each regional, there is supposed to be a line item in the budget for a free luncheon for all 299ers. The cost of the luncheon is covered by the tournament.

Discussion on ending Split Regionals

Do we need to end split regionals? There was much discussion on this topic. The Nashville and Baton Rouge Split regional really works. The only split regional we have now is Mobile and Shreveport. There was a discussion of just having a regional in Mobile by itself and end the split regional. It is scheduled for 4 years from now. We decided to table the discussion on split regionals for another meeting.

The Panhandle of Florida wants to become part of Unit 10. They need us to promise them a Regional every other year. It is in the same area as Mobile and Shreveport. They have expressed interest. They have to make application to District 9 to leave that District and join District 10. Then District 10 would have to approve for them to join District 10. We decided to table this discussion to the next D10 meeting.

Discussion on the new Schedule at Tunica -10am and 2:30pm start dates for major games. We have 3 years to approve this schedule. A lot of people have complained and a lot have said they like the new schedule. We will try this for 3 years and if it doesn't work after that, we will go back to the original time.

NEXT BOARD MEETING

The next Board meeting will be in Biloxi, Ms on January 28, 2012.

There being no other business to discuss, a motion was made by Lynne Logan to adjourn and seconded by Cecile Skaggs. The meeting was adjourned.

Respectfully submitted,

Judy Knox,
District 10 Secretary

EXHIBIT A

ACBL BOD MEETING

Toronto, Ontario, Canada

ACBL BOARD OF DIRECTOR'S MEETING
TORONTO, ONTARIO, CANADA
JULY 18, 2011 THROUGH JULY 21, 2011

**REPORT FROM BILL COOK, JR.
DISTRICT 10 REPRESENTATIVE**

The following actions were taken by the Board:

- Defeated by a vote of 15 – 10, a motion to make player conduct and/or misconduct at any ACBL club subject to enforcement of the ACBL Code of Disciplinary Regulations (CDR) by Units, Districts or the ACBL. I voted against the motion because clubs are not a part of the official organizational structure of ACBL. They are independently owned and operated and in most cases operate on a “for profit” basis which conflicts with ACBL as a non-profit organization. ACBL issues sanctions to clubs to conduct bridge games in accordance with the rules of bridge. However, the club owner has complete responsibility for running the club and disciplining players.
- A proposed plan to modify the Masterpoint Award schedule for pair events at sectional and regional tournaments based on Strength of Field (SOF) was presented to the Board by the task force who had been assigned the responsibility of making a recommendation. The plan was adopted (first reading) but is subject to being changed before it is voted on a second time in Seattle. *I am attaching a copy of the proposed plan and request that you review it and send me your comments and/or proposed changes so that I may attempt to get the plan modified in Seattle.*
- Approved a motion for a task force to recommend strategies to raise the National Charity Committee to a similar level of recognition as the ACBL Aileen Osofsky Goodwill Committee.
- Approved starting time of 10:00 a.m. and 3:30 p.m. for the NABC events at the 2013 summer NABC in Atlanta.
- Approved (First Reading) changes in Masterpoint Awards for NABC Championships as follows:
 - I. Open Pairs (no other events, four sessions) changed from 130 to 125.
Red Ribbon Pairs changed from 70 to 60.
Canadian Open Pairs Championships changed from 75 to 65.
Women's KO Teams changed from 140 to 120.
US Women's Bridge Championship changed from 140 to 120.
Senior Team Trials changed from 50 to 120.
Canadian Senior Team Championships changed to 60 Masterpoints instead of being computed by the general formula.

Super Senior Pairs changed to 50 Masterpoints instead of being computed by the general formula.

Senior Mixed Pairs (new) – An initial award of 60 Masterpoints for Seattle, to be reviewed.

- II. The Reduction Factor for 18 board games is changed from 80% to 67%.

The maximum number of boards for a club game not restricted by Masterpoints is changed from 18 to 20 boards (the tournament minimum is 21). Also, the Reduction Factor for clubs (and online) games not restricted by Masterpoints of fewer than 20 boards will be 60%. Currently, the minimum for club games receiving a full award is 18 boards and the Reduction Factor is 80%.

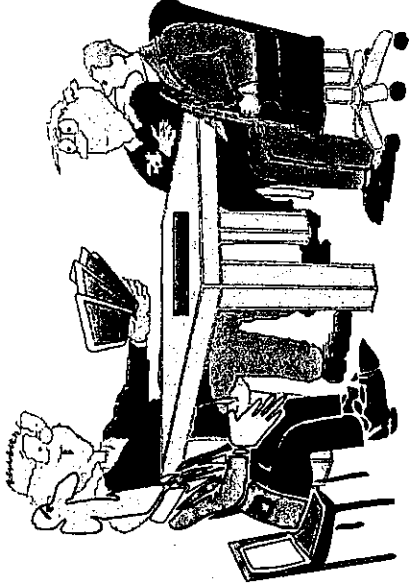
- Approved changing the name of the Ace of Clubs Race to the Helen Shanbrom Ace of Clubs Race.
- Defeated a motion to waive all entry fees for the NABC final GNT events.
- Approved a modification to Correction and Appeal Periods of the General Conditions of Contest for knockout teams that empowers the DIC, when practical, to make score corrections before the announced starting time of the next match in the interest of fairness/equity.
- Defeated a motion to change the Grand National Teams Conditions of Contest to allow the average of the top 4 players to be less than 5000 in Flight A and less than 2000 in Flight B.
- Approved the 2011-2012 GNT Conditions of Contest which permits that Districts may elect to hold GNT finals at multiple sites with competition via the internet.
- Approved support for a World Bridge Series Championship in North America in 2018 and authorized a \$100,000 payment by ACBL in support of the championship provided no title sponsor(s) pays \$300,000 or more in support of the championship.
- Modified the Code of Disciplinary Regulations (CDR) to permit ACBL management to impose an administrative suspension on a person that has caused damage to any facility associated with an ACBL Tournament during the conduct of such tournament without adequate reason or justification and failed to make reasonable compensation therefore.
- Defeated a motion to modify the CDR to allow attorneys to be present and represent the parties at hearings before the Appeals and Changes Committee of the Board of Directors.
- Approved a motion that permits a person to serve as President or Chairman of the Board of Directors of ACBL only if they are serving as a member of the Board of Directors.

- Rescinded a motion that required management to distribute the first \$50,000 collected annually from Junior Fund games to the USBF to fund Junior Team activities.
- Defeated a motion to allow Unit 461, Nevada County, to transfer from District 20 to District 21.
- Approved a motion that prohibits non-participating children under the age of six and pets from remaining in the playing area of NABC tournaments during play and for 15 minutes before and after play subject to certain exceptions and restrictions involving working service dogs ("WSD") and emotional support animals ("ESA").
- Modified the General Conditions of Contest – Swiss Teams – Player Errors to read "No increase in score need be granted unless the Director's attention is called to the error prior to the announced starting time of the next match or thirty minutes after the completion of the match, whichever is earlier".

JAY BAUM, ACBL CEO REPORTED THE FOLLOWING:

- Through June ACBL membership was 165,245. New members for the first six months of 2011 were 6,283 (an increase of 7.5% over 2010).
- The Club Manager's Handbook has been updated and is available on the ACBL website.
- The Unit Membership Chair Handbook has been updated and is also available on our website.
- The 7th Edition of the Official Encyclopedia of Bridge is on schedule for completion and is expected to be available for sale soon.
- All tournament total tables for 2011 are running close to flat vs. 2010, but expect to finish the year with total tables per tournament close to / or exceeding 2010.
- Finances are in good shape with cash and investments totaling \$6,624,000.
- Income and expenses are under budget by \$449,367 net for the first six months due primarily to lower utility bills, professional services, supplies and salaries for unfilled positions.
- A new marketing brochure has been completed and copies are available for club/teachers. It provides an overview of ACBL and the Game of Bridge.

- Marketing has, since the 2011 Spring Board meeting, produced 15 press releases and articles and submitted to media.
- The Co-operative Advertising program continues to be successful and popular for clubs and teachers in their effort to recruit beginner/newcomer players. Year-to-date, ACBL has subsidized advertising costs for 168 beginner/newcomer ad campaigns submitted by clubs and teachers totaling \$73,630.51.
- ACBL continues to take advantage of marketing opportunities offered via the website, social and mobile media platforms.
- Plans are being made for ACBL to attend and exhibit at the AARP Trade Show September, 2011 in Los Angeles, CA. Over 25,000 retirees are expected to attend.
- Audrey Grant has been engaged to develop programs for ACBL that will reach the social bridge player and convert them into duplicate players.
- As of June 17, 2011, a total of 174 School Bridge classes were conducted during Spring, 2011 with a total of 1,283 graduates.
- ACBL will attend and exhibit at the National Council of Teachers of Math (NCTM) October meeting in St. Louis, MO. This will allow ACBL an opportunity to promote its School Bridge Lessons Series to a highly targeted audience of math teachers.



Strength of Field Award System

Regional & Sectional

Pairs and Swiss Team Games

The Current Masterpoint System

- **First Overall = B x R x S x M x P x T**
 - B = Table Count Factor $[(\text{tables} + 10)/60]$ for less than 60 tables
 - R = Classification Factor (Sectional = 10, Regional = 14)
 - S = Sessions Factor $[0.5x (\text{sessions}+1)]$
 - M = Upper Masterpoint Limit Strength factor (100mp = 0.5, 750mp = .7, UNL = 1)
 - P = Restriction Factor (None = 1, One = 0.8, Two or more = 0.7)
 - T = Type of Game Factor (BAM = 1.1, Individual = 0.75)
- **Table Count is the Dominating Factor**

Large, weak fields receive awards that are too large relative to smaller strong fields.
e.g. A 60 table 99er game pays the same award as a 20 table LM game.

Table counting has become a creative process due to the multiplicity of events.
“A” Flights continue to shrink as we raise the limits for the “B” Flights.

Open Pairs games are shrinking because awards for limited games are not significantly lower.
- **M-Factor is out-dated**

Expanded use of fighting and strata-fighting causes distortion.
Strength of a flight is more heavily dependent on lower limit (top of flight below).
Masterpoint inflation has antiquated these values.
- **T-Factor serves no real purpose**

Individual events are virtually nonexistent and BAM are rare.
If these events are truly weaker or stronger, an SOF based formula will compensate

Criteria for the SOF Award System

- **Measurement of Field Strength**
Average Masterpoint Holdings are our best measure of field strength.
Individual masterpoint holdings must be capped to eliminate distortions in small fields.
Masterpoint Caps used are 20,000 per pair or 40,000 per four-man team.
- **Table Count Measurement**
Only tables actually in an event should be counted.
SOF awards should be based on a combination of field strength and table count.
The median size of 1513 two-session Regional events played in 2010 was 22 tables.
Only 5% of these events reached the 60 table mark which was selected as a maximum size.
- **Relationship to Knockout SOF Formula**
The Knockout SOF award method has been implemented successfully and proven for several years.
We have an established relationship between two-session and four-session awards ($1.5/2.5 = 60\%$).
Regional four-session KO awards range from 6 to 65 masterpoints for a 16 team bracket.
These values suggest a two-session award range of 3.6 to 39 masterpoints for an equivalent (32 table) pair game.
- **Aggregate SOF Awards should equal Current Aggregate Awards**
SOF awards are tested against a database of all 2010 events.
Overall, SOF awards should produce minimal masterpoint inflation or deflation.
- **Established Relationships should be maintained**
P-Factor (Restrictions) should be unchanged.
R-Factor (Classifications) should be unchanged.
S-Factor (Sessions) should be unchanged.

SOF – Genesis of the Formula

- The Maximum Award (50 MP) is attained for 60 Tables with a 6200 MP Average.
- Awards for fields with a 1,250 MP Average approximate our current awards for all game sizes. This is the strength of a typical Open Pairs/Swiss game.
- Awards for large games with a MP Average of 250 would be approximately 12 MP.
- Very small weak games will pay 2.50 MP. This is the current award for an 8 table 299er game.

Basic SOF Formula

For Average Masterpoints $\leq 1,250$

$$\text{AWARD} = 1.000s + 2.250 + (T/60) (12.158s + 6.461)$$

For Average Masterpoints $> 1,250$

$$\text{AWARD} = 2.000s + 1.000 + (T/60) (3.130s + 17.087)$$

Where: s= Average Masterpoints/1000 per player subject to a 20,000 limit per pair

And: T=Tables subject to a maximum of 60

Average Masterpoints are based on the highest 120 pairs

Minimum Award = 2.50 Masterpoints

Maximum Award = 50 Masterpoints

Adjustments to Basic Formula

- The top "A" Stratum of a Stratified Event will pay a minimum of 110% of the standalone award calculated for that Stratum.
- Awards for Stand-alone Flight A events are 110% of the basic formula value.
- Awards for any bracket of a bracketed Swiss Team event will be increased by $0.1 \times (s-1.25)$ if the average masterpoint holding is 1250 or greater.

Overall Awards below First Place

Overall Position	1 Session	2 Sessions	3 or more Sessions
2 nd	75% of 1 st	75% of 1 st	75% of 1 st
3 rd	75% of 2 nd	75% of 2 nd	75% of 2 nd
4 th	75% of 3 rd	75% of 3 rd	Formula Below
5 th	75% of 4 th	Formula Below	
6 th	75% of 5 th		
7 th	75% of 6 th		
8 th	75% of 7 th		
9 th +	1 st Place / Position		

$$\text{Award} = (\text{Sessions} \times 1^{\text{st}}) / [\text{Place} + (2 \times \text{Sessions}) - 3]$$

Session Awards

- Session Awards will be calculated from the Overall SOF value.
- The 1st Place Award will be 50% of the one-session award for the table count in the comparison.
- SOF will not be calculated for individual sections.
- Depth of Session Awards will be the same as in the current system.

Sample SOF Awards

TABLES	0	250	500	750	1000	1250	1500	1750	2000	2250	2500	2750	3000	3250	3500	3750	4000	4250	4500	4750	5000
4	2.68	3.13	3.59	4.04	4.49	4.94	5.45	6.00	6.56	7.11	7.66	8.21	8.77	9.32	9.87	10.42	10.97	11.53	12.08	12.63	13.18
8	3.11	3.77	4.42	5.08	5.73	6.39	6.90	7.51	8.11	8.72	9.32	9.93	10.53	11.13	11.74	12.34	12.95	13.55	14.16	14.76	15.36
12	3.54	4.40	5.26	6.12	6.97	7.83	8.36	9.01	9.67	10.33	10.98	11.64	12.30	12.95	13.61	14.26	14.92	15.58	16.23	16.89	17.55
16	3.97	5.03	6.09	7.15	8.22	9.28	9.81	10.52	11.23	11.93	12.64	13.35	14.06	14.77	15.48	16.19	16.90	17.60	18.31	19.02	19.73
20	4.40	5.67	6.93	8.19	9.46	10.72	11.26	12.02	12.78	13.54	14.30	15.06	15.83	16.59	17.35	18.11	18.87	19.63	20.39	21.15	21.91
24	4.83	6.30	7.77	9.23	10.70	12.16	12.71	13.53	14.34	15.15	15.96	16.78	17.59	18.40	19.22	20.03	20.84	21.66	22.47	23.28	24.09
28	5.27	6.93	8.60	10.27	11.94	13.61	14.16	15.03	15.90	16.76	17.63	18.49	19.36	20.22	21.09	21.95	22.82	23.68	24.55	25.41	26.28
32	5.70	7.57	9.44	11.31	13.18	15.05	15.62	16.53	17.45	18.37	19.29	20.20	21.12	22.04	22.96	23.87	24.79	25.71	26.63	27.54	28.46
36	6.13	8.20	10.27	12.35	14.42	16.50	17.07	18.04	19.01	19.98	20.95	21.92	22.89	23.86	24.83	25.79	26.76	27.73	28.70	29.67	30.64
40	6.56	8.83	11.11	13.39	15.66	17.94	18.52	19.54	20.56	21.59	22.61	23.63	24.65	25.67	26.69	27.72	28.74	29.76	30.78	31.80	32.82
44	6.99	9.47	11.95	14.42	16.90	19.38	19.97	21.05	22.12	23.19	24.27	25.34	26.42	27.49	28.56	29.64	30.71	31.79	32.86	33.93	35.01
48	7.42	10.10	12.78	15.46	18.15	20.83	21.43	22.55	23.68	24.80	25.93	27.06	28.18	29.31	30.43	31.56	32.69	33.81	34.94	36.06	37.19
52	7.85	10.73	13.62	16.50	19.39	22.27	22.88	24.06	25.23	26.41	27.59	28.77	29.95	31.12	32.30	33.48	34.66	35.84	37.02	38.19	39.37
56	8.28	11.37	14.45	17.54	20.63	23.71	24.33	25.56	26.79	28.02	29.25	30.48	31.71	32.94	34.17	35.40	36.63	37.86	39.09	40.32	41.55
60	8.71	12.00	15.29	18.58	21.87	25.16	25.78	27.06	28.35	29.63	30.91	32.19	33.48	34.76	36.04	37.32	38.61	39.89	41.17	42.45	43.74

2010 Two-Session Regional Events

SOF vs. Current Awards - Commentary

- This table which follows is a Summary Comparison of SOF awards to actual awards for all 2010 two-session Regional events.
- These comparisons demonstrate that we have a formula that closely reproduces the 2010 award levels, in the aggregate and for segregated groups of games. The SOF methodology is designed to stand us in good stead going forward.
- Total masterpoints that would have been awarded under the SOF formula are less than 5% below 2010 levels. The continuing growth of our members' masterpoint holdings will result in 2012 award levels being at the desired level..
- Top Strata awards increased for unlimited games and decreased for limited games. This demonstrates the fairness aspect of the SOF formula. The large (41+ tables) 0-750 games have average masterpoint values in the 250 range. The awards for these games decreased from an average award of 15.98 under the current system to an award of 11.20 under SOF.
- While the primary component of the new system is SOF, table count is not ignored. SOF properly ignores the table count or other extraneous events being conducted concurrently. This method will not fail us when we invent new events or reconstruct levels for strata or flights.

EXHIBIT B

Russ Jones Report

Unit	Date	Total	A	B	C	Funds
134						\$ -
138	03/05/11	40	4	16	20	\$ 280
138	04/02/11	8	2	4	2	\$ 56
157	03/11/11	10	3	4	5	\$ 84
157	02/27/11	12	2	6	4	\$ 84
144	02/24/11	8	1	3	4	\$ 56
161	03/02/11	45	11	18	16	\$ 315
179						\$ -
180						\$ -
182	02/18/11	24	4	10	8	\$ 154
211	2/20 3/13	24	7	13	4	\$ 168
214						\$ -
215						\$ -
221	01/09/11	34	12	4	18	\$ 238
232	03/11/11	10	2	4	4	\$ 70
Fund Raiser		28	7	13	9	\$ 203
		243				
District Fin:	Apr-10	88	14	36	38	\$ 616
(10 Finals Numbers)		282	35	141	108	
2011 Final Numbers)		331	69	131	132	\$ 2,324
Percentage			23%	39%	39%	Match \$ 2,324
Funds						\$ 4,648

	A	B	C	
Distribution per formula	\$ 248	\$ 400	\$ 400	
Minimum by guidelines	\$ 1,200	\$ 1,200	\$ 1,200	
Mix formula and guidelines	\$ 1,448	\$ 1,600	\$ 1,600	\$ 4,648

Flight A Check	\$1,448	Payable to Russ Jones
Flight B Check	\$1,600	Payable to Richard Lowens
Flight C Check	\$1,600	Payable to Larry Adler

EXHIBIT C

TREASURERS REPORT

Mid South Bridge Conference - District 10

Balance Sheet

As of August 31, 2011

	<u>Aug 31, 11</u>	<u>Aug 31, 10</u>
ASSETS		
Current Assets		
Checking/Savings		
General Checking	45,181.12	28,860.69
Total Checking/Savings	45,181.12	28,860.69
Accounts Receivable		
Accounts Receivable	0.00	11,136.00
Total Accounts Receivable	0.00	11,136.00
Total Current Assets	45,181.12	39,996.69
TOTAL ASSETS	45,181.12	39,996.69
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
GNT Fund	0.00	588.00
Nat'l Hospitality Fund	30,000.00	23,439.05
Total Accounts Payable	30,000.00	24,027.05
Total Current Liabilities	30,000.00	24,027.05
Total Liabilities	30,000.00	24,027.05
Equity		
Fund Balance	5,938.33	3,517.43
Retained Earnings	346.06	2,420.90
Net Income	8,896.73	10,031.31
Total Equity	15,181.12	15,969.64
TOTAL LIABILITIES & EQUITY	45,181.12	39,996.69

Mid South Bridge Conference - District 10
Profit & Loss Prev Year Comparison
 January through August 2011

	<u>Jan - Aug 11</u>	<u>Jan - Aug 10</u>
Ordinary Income/Expense		
Income		
50th	2,874.00	0.00
GNT/NAOP	2,331.00	1,568.00
Regionals	8,217.29	16,274.16
STaCs/Nationals	33,489.00	32,376.50
Total Income	<u>46,911.29</u>	<u>50,218.66</u>
Cost of Goods Sold		
50th Anniversary	2,746.00	0.00
Education	2,575.22	1,212.00
GNT/NAOP Expense	4,648.00	4,184.00
Hospitality Fund (Nationals)	0.00	8,439.05
Regional Revenue Sharing	2,720.88	8,137.09
STaC Expense	21,657.20	14,582.37
Web Site	720.00	785.00
Total COGS	<u>35,067.30</u>	<u>37,339.51</u>
Gross Profit	11,843.99	12,879.15
Expense		
Bank Charges	0.00	6.00
Legal/Professional	200.00	400.00
Lodging	176.96	353.92
Meeting	736.90	0.00
Miscellaneous	130.00	0.00
Office Supplies	103.40	0.00
Per Diem/Meals	25.00	537.92
Professional Fees		
GNT/NAOP	275.00	250.00
Secretary	500.00	500.00
Tournament	300.00	300.00
Treasurer	500.00	500.00
Total Professional Fees	<u>1,575.00</u>	<u>1,550.00</u>
Total Expense	<u>2,947.26</u>	<u>2,847.84</u>
Net Ordinary Income	<u>8,896.73</u>	<u>10,031.31</u>
Net Income	<u><u>8,896.73</u></u>	<u><u>10,031.31</u></u>

Mid South Bridge Conference - District 10
Profit & Loss by Class
 January through August 2011

	75th	Education	General	GNT/NAP	Revenue Sharing	STaC/Nationals	TOTAL
Ordinary Income/Expense							
Income							
50th	2,874.00	0.00	0.00	0.00	0.00	0.00	2,874.00
GNT/NAOP	0.00	0.00	0.00	2,331.00	0.00	0.00	2,331.00
Regionals	0.00	0.00	5,496.41	0.00	2,720.88	0.00	8,217.29
STaCs/Nationals	0.00	0.00	0.00	0.00	0.00	33,489.00	33,489.00
Total Income	2,874.00	0.00	5,496.41	2,331.00	2,720.88	33,489.00	46,911.29
Cost of Goods Sold							
50th Anniversary	2,746.00	0.00	0.00	0.00	0.00	0.00	2,746.00
Education	0.00	2,575.22	0.00	0.00	0.00	0.00	2,575.22
GNT/NAOP Expense	0.00	0.00	0.00	4,648.00	0.00	0.00	4,648.00
Regional Revenue Sharing	0.00	0.00	0.00	0.00	2,720.88	0.00	2,720.88
STaC Expense	0.00	0.00	0.00	0.00	0.00	21,657.20	21,657.20
Web Site	0.00	0.00	720.00	0.00	0.00	0.00	720.00
Total COGS	2,746.00	2,575.22	720.00	4,648.00	2,720.88	21,657.20	35,067.30
Gross Profit	128.00	-2,575.22	4,776.41	-2,317.00	0.00	11,831.80	11,843.99
Expense							
Legal/Professional	0.00	0.00	200.00	0.00	0.00	0.00	200.00
Lodging	0.00	0.00	176.96	0.00	0.00	0.00	176.96
Meeting	0.00	0.00	736.90	0.00	0.00	0.00	736.90
Miscellaneous	0.00	0.00	130.00	0.00	0.00	0.00	130.00
Office Supplies	0.00	0.00	103.40	0.00	0.00	0.00	103.40
Per Diem/Meals	0.00	0.00	25.00	0.00	0.00	0.00	25.00
Professional Fees							
GNT/NAOP	0.00	0.00	0.00	275.00	0.00	0.00	275.00
Secretary	0.00	0.00	500.00	0.00	0.00	0.00	500.00
Tournament	0.00	0.00	300.00	0.00	0.00	0.00	300.00
Treasurer	0.00	0.00	500.00	0.00	0.00	0.00	500.00
Total Professional Fees	0.00	0.00	1,300.00	275.00	0.00	0.00	1,575.00
Total Expense	0.00	0.00	2,672.26	275.00	0.00	0.00	2,947.26
Net Ordinary Income	128.00	-2,575.22	2,104.15	-2,592.00	0.00	11,831.80	8,896.73
Net Income	128.00	-2,575.22	2,104.15	-2,592.00	0.00	11,831.80	8,896.73

Check Detail

January through August 2011

09/01/11

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check	1435	1/15/2011	Unit 161 - Central ...		General Checking		-1,000.00
					Education	-1,000.00	1,000.00
TOTAL						-1,000.00	1,000.00
Check	1436	1/28/2011	75th Anniversery		General Checking		-502.00
					50th Anniversery	-502.00	502.00
TOTAL						-502.00	502.00
Check	1437	2/10/2011	Citi Bank		General Checking		-648.42
					Meeting	-648.42	648.42
TOTAL						-648.42	648.42
Check	1438	2/10/2011	David Siebert		General Checking		-113.48
					Lodging	-88.48	88.48
					Per Diem/Meals	-25.00	25.00
TOTAL						-113.48	113.48
Check	1439	2/10/2011	Lynne C Logan		General Checking		-113.48
					Meeting	-88.48	88.48
					Per Diem/Meals	-25.00	25.00
TOTAL						-113.48	113.48
Check	1440	2/10/2011	Judy Knox		General Checking		-216.88
					Lodging	-88.48	88.48
					Per Diem/Meals	-25.00	25.00
					Office Supplies	-103.40	103.40
TOTAL						-216.88	216.88
Check	1441	2/18/2011	Judy Knox		General Checking		-63.48
					Lodging	-88.48	88.48
					Per Diem/Meals	25.00	-25.00
TOTAL						-63.48	63.48
Check	1442	2/18/2011	David Siebert		General Checking		-113.48
					Lodging	-88.48	88.48
					Per Diem/Meals	-25.00	25.00
TOTAL						-113.48	113.48
Check	1443	2/18/2011	Don Kemp		General Checking		-65.00
					Miscellaneous	-65.00	65.00
TOTAL						-65.00	65.00
Check	1444	3/21/2011	Unit 180 - Gulf Coa...		General Checking		-333.00
					Regionals	-166.50	166.50
			Revenue Sharing		Revenue Sharing	-166.50	166.50
TOTAL						-333.00	333.00
Check	1445	3/21/2011	Judy Knox		General Checking		-250.00
					Secretary	-250.00	250.00

Mid South Bridge Conference - District 10

Check Detail

January through August 2011

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
TOTAL						-250.00	250.00
Check	1446	3/21/2011	Don Kemp		General Checking		-360.00
				Web Site		-360.00	360.00
TOTAL						-360.00	360.00
Check	1447	3/21/2011	Charlie MacCracken		General Checking		-150.00
				Tournament		-150.00	150.00
TOTAL						-150.00	150.00
Check	1448	3/21/2011	Russ Jones		General Checking		-125.00
					GNT/NAOP	-125.00	125.00
TOTAL						-125.00	125.00
Check	1449	3/21/2011	Lynne C Logan		General Checking		-136.52
				Treasurer		-250.00	250.00
				Lodging		88.48	-88.48
				Per Diem/Meals		25.00	-25.00
TOTAL						-136.52	136.52
Check	1450	4/10/2011	U134 - Louisiana B...		General Checking		-763.13
			Revenue Sharing		Revenue Sharing	-763.13	763.13
TOTAL						-763.13	763.13
Check	1451	4/10/2011	U138 - Mississippi...		General Checking		-440.73
			Revenue Sharing		Revenue Sharing	-440.73	440.73
TOTAL						-440.73	440.73
Check	1452	4/10/2011	U157 - Alabama Br...		General Checking		-613.05
			Revenue Sharing		Revenue Sharing	-613.05	613.05
TOTAL						-613.05	613.05
Check	1453	4/10/2011	U161 - Central Ark...		General Checking		-162.74
			Revenue Sharing		Revenue Sharing	-162.74	162.74
TOTAL						-162.74	162.74
Check	1454	4/10/2011	U211 - NE Louisia...		General Checking		-145.71
			Revenue Sharing		Revenue Sharing	-145.71	145.71
TOTAL						-145.71	145.71
Check	1455	4/10/2011	U214 - ACBL Hub		General Checking		-121.36
			Revenue Sharing		Revenue Sharing	-121.36	121.36
TOTAL						-121.36	121.36
Check	1456	4/10/2011	U221 - SW Louisia...		General Checking		-331.78
			Revenue Sharing		Revenue Sharing	-331.78	331.78
TOTAL						-331.78	331.78

Mid South Bridge Conference - District 10

Check Detail

January through August 2011

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check	1457	4/10/2011	U232 - North Alaba...		General Checking		-142.38
			Revenue Sharing		Revenue Sharing	-142.38	142.38
TOTAL						-142.38	142.38
Check	1458	4/10/2011	U157 - Alabama Br...		General Checking		-289.43
					Education	-289.43	289.43
TOTAL						-289.43	289.43
Check	1459	4/20/2011	Russ Jones		General Checking		-1,448.00
					GNT/NAOP Expense	-1,448.00	1,448.00
TOTAL						-1,448.00	1,448.00
Check	1460	4/20/2011	Richard Lowens		General Checking		-1,600.00
					GNT/NAOP Expense	-1,600.00	1,600.00
TOTAL						-1,600.00	1,600.00
Check	1461	4/20/2011	Larry Adler		General Checking		-1,600.00
					GNT/NAOP Expense	-1,600.00	1,600.00
TOTAL						-1,600.00	1,600.00
Check	1462	5/20/2011	ACBL		General Checking		-13,073.30
					STaC Expense	-13,073.30	13,073.30
TOTAL						-13,073.30	13,073.30
Check	1463	6/1/2011	Hot Springs Dupli...		General Checking		-72.04
					Education	-72.04	72.04
TOTAL						-72.04	72.04
Check	1464	6/26/2011	75th Anniversery		General Checking		-3,207.00
					50th Anniversery	-3,207.00	3,207.00
TOTAL						-3,207.00	3,207.00
Check	1465	6/26/2011	Lynne C Logan		General Checking		-250.00
					Treasurer	-250.00	250.00
TOTAL						-250.00	250.00
Check	1466	6/26/2011	Judy Knox		General Checking		-250.00
					Secretary	-250.00	250.00
TOTAL						-250.00	250.00
Check	1467	6/26/2011	Russ Jones		General Checking		-150.00
					GNT/NAOP	-150.00	150.00
TOTAL						-150.00	150.00
Check	1468	6/26/2011	Charlie MacCracken		General Checking		-150.00
					Tournament	-150.00	150.00
TOTAL						-150.00	150.00

Check Detail

January through August 2011

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check	1469	6/26/2011	Don Kemp		General Checking		-360.00
				Web Site		-360.00	360.00
TOTAL						-360.00	360.00
Check	1470	7/9/2011	ACBL		General Checking		-7,562.50
				STaC Expense		-7,562.50	7,562.50
TOTAL						-7,562.50	7,562.50
Check	1471	7/9/2011	Don Kemp		General Checking		-65.00
				Miscellaneous		-65.00	65.00
TOTAL						-65.00	65.00
Check	1472	8/6/2011	U161 - Central Ark...		General Checking		-1,000.00
				Education		-1,000.00	1,000.00
TOTAL						-1,000.00	1,000.00
Check	1473	8/6/2011	U161 - Central Ark...		General Checking		-213.75
				Education		-213.75	213.75
TOTAL						-213.75	213.75
Check	1474	8/31/2011	Richard B Logan, ...		General Checking		-200.00
				Legal/Professional		-200.00	200.00
TOTAL						-200.00	200.00