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05/15/23

Accrual Basis

Windy City Curling
Profit & Loss
April 2023

	<u>Apr 23</u>
Ordinary Income/Expense	
Income	
40000 · Membership Revenue	694.00
40010 · League Entry Fees	16,349.17
40020 · Merchandise Sales	1,221.30
40040 · 3rd Party Donations	38.50
40100 · Bonspiel Income - Fees	8,000.00
40101 · Bonspiel Income - Raffle	640.00
40104 · Bonspiel Inc - Silent Auction	600.00
40105 · Bonspiel Income - 50/50	20.00
49000 · Interest Income	0.18
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Total Income	27,563.15
Expense	
50020 · Merch COGS	1,011.77
50101 · Bonspiel Expense - Food	2,886.39
50102 · Bonspiel Expense - Beverages	1,472.00
50106 · Bonspiel Exp - Silent Auction	431.00
50107 · Bonspiel Expense - Entertainmen	120.00
60010 · Rent Expense	16,678.00
60040 · Computer and Internet Expenses	114.73
60100 · Insurance Expense	81.61
60101 · MWCA Dues	190.02
60102 · USA Curling Dues	517.25
60401 · Stripe Fees	-125.17
68023 · Membership Benefits	8.79
79003 · Depreciation Expens - Stones	267.76
79004 · Depreciation - Handles	10.69
79005 · Depreciation - Plaques & Awards	11.24
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Total Expense	23,676.08
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Net Ordinary Income	3,887.07
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Net Income	<u><u>3,887.07</u></u>

Windy City Curling
Profit & Loss
September 2022 through April 2023

	Sep '22 - Apr 23
Ordinary Income/Expense	
Income	
40000 · Membership Revenue	21,059.00
40010 · League Entry Fees	135,841.00
40011 · Learn-to-Curl Income	1,460.69
40020 · Merchandise Sales	7,478.10
40040 · 3rd Party Donations	1,975.57
40100 · Bonspiel Income - Fees	21,300.00
40101 · Bonspiel Income - Raffle	2,440.00
40103 · Bonspiel Income - Food & Drink	136.44
40104 · Bonspiel Inc - Silent Auction	600.00
40105 · Bonspiel Income - 50/50	1,167.00
49000 · Interest Income	2.30
Total Income	193,460.10
Expense	
50020 · Merch COGS	6,128.13
50100 · Bonspiel Expense - Ice Rental	1,200.00
50101 · Bonspiel Expense - Food	6,160.65
50102 · Bonspiel Expense - Beverages	1,610.02
50103 · Bonspiel Expense - Awards	404.00
50104 · Bonspiel Expense - Supplies	1,247.11
50106 · Bonspiel Exp - Silent Auction	431.00
50107 · Bonspiel Expense - Entertainmen	120.00
60000 · Advertising and Promotion	50.00
60001 · Donations Expense	1,800.00
60010 · Rent Expense	141,945.00
60040 · Computer and Internet Expenses	756.95
60100 · Insurance Expense	615.24
60101 · MWCA Dues	1,186.53
60102 · USA Curling Dues	3,139.68
60103 · Registration Fees	11.00
60401 · Stripe Fees	-117.28
60402 · PayPal Fees	5.87
64900 · Office Supplies	129.80
66700 · Professional Fees	100.00
66701 · Filing Fees	41.00
68021 · Awards	140.00
68023 · Membership Benefits	2,312.19
79003 · Depreciation Expens - Stones	2,142.08
79004 · Depreciation - Handles	85.52
79005 · Depreciation - Plaques & Awards	89.92
Total Expense	171,734.41
Net Ordinary Income	21,725.69
Net Income	21,725.69

Windy City Curling
Balance Sheet
 As of April 30, 2023

	Apr 30, 23
ASSETS	
Current Assets	
Checking/Savings	
10000 · US Bank - Checking	45,109.88
Total Checking/Savings	45,109.88
Accounts Receivable	
11000 · Accounts Receivable	600.00
Total Accounts Receivable	600.00
Other Current Assets	
10030 · Petty Cash	261.00
11010 · Stripe Receivable	3,686.11
11020 · PayPal	87.72
11040 · Venmo	2,411.82
12000 · Merchandise Inventory	7,965.29
13000 · Prepaid Expenses	7,391.11
Total Other Current Assets	21,803.05
Total Current Assets	67,512.93
Fixed Assets	
15003 · Stones	32,095.21
15005 · Curling Equipment	1,282.36
15007 · Plaques & Trophies	1,349.00
16003 · A/D - Stones	-11,061.66
16005 · A/D - Curling Equip	-299.32
16007 · A/D - Plaques & Awards	-134.88
Total Fixed Assets	23,230.71
Other Assets	
17001 · Investment in CCC, Inc.	100,000.00
Total Other Assets	100,000.00
TOTAL ASSETS	190,743.64
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	431.00
Total Accounts Payable	431.00
Other Current Liabilities	
20100 · Other Current Liabilities	5,260.59
21000 · Deferred Revenue	18,945.00
Total Other Current Liabilities	24,205.59
Total Current Liabilities	24,636.59
Total Liabilities	24,636.59
Equity	
31300 · Perm. Restricted Net Assets	72,805.85
32000 · Unrestricted Net Assets	71,575.51
Net Income	21,725.69
Total Equity	166,107.05
TOTAL LIABILITIES & EQUITY	190,743.64

Windy City Curling
Statement of Cash Flows
 April 2023

	Apr 23
OPERATING ACTIVITIES	
Net Income	3,887.07
Adjustments to reconcile Net Income to net cash provided by operations:	
11000 · Accounts Receivable	-600.00
11010 · Stripe Receivable	-3,623.24
11020 · PayPal	66.64
11040 · Venmo	-87.79
12000 · Merchandise Inventory	1,011.77
13000 · Prepaid Expenses	822.21
20000 · Accounts Payable	431.00
20100 · Other Current Liabilities	3,460.59
21000 · Deferred Revenue	-6,414.17
Net cash provided by Operating Activities	-1,045.92
INVESTING ACTIVITIES	
16003 · A/D - Stones	267.76
16005 · A/D - Curling Equip	10.69
16007 · A/D - Plaques & Awards	11.24
Net cash provided by Investing Activities	289.69
Net cash increase for period	-756.23
Cash at beginning of period	45,866.11
Cash at end of period	45,109.88