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10/01/23

Accrual Basis

Windy City Curling
Profit & Loss
August 2023

	<u>Aug 23</u>
Ordinary Income/Expense	
Income	
40013 · Stripe Fee Income	552.20
40040 · 3rd Party Donations	300.00
49000 · Interest Income	127.77
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Total Income	979.97
Expense	
60040 · Computer and Internet Expenses	105.83
60100 · Insurance Expense	81.61
60101 · MWCA Dues	190.02
60102 · USA Curling Dues	517.25
60401 · Stripe Fees	14.70
64900 · Office Supplies	-31.43
66701 · Filing Fees	-13.00
79003 · Depreciation Expens - Stones	267.76
79004 · Depreciation - Handles	10.69
79005 · Depreciation - Plaques & Awards	11.24
79006 · Depreciation - Computers	46.14
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Total Expense	1,200.81
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Net Ordinary Income	-220.84
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Net Income	-220.84
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Windy City Curling
Profit & Loss
September 2022 through August 2023

Sep '22 - Aug 23

Ordinary Income/Expense	
Income	
40000 · Membership Revenue	21,703.50
40010 · League Entry Fees	161,716.00
40011 · Learn-to-Curl Income	1,460.69
40013 · Stripe Fee Income	552.20
40020 · Merchandise Sales	11,547.70
40040 · 3rd Party Donations	4,716.54
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	875.00
40105 · Bonspiel Income - 50/50	1,167.00
49000 · Interest Income	151.90
Total Income	227,766.97
Expense	
50020 · Merch COGS	9,536.69
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	608.00
50104 · Bonspiel Expense - Supplies	1,247.11
50106 · Bonspiel Exp - Silent Auction	431.00
50107 · Bonspiel Expense - Entertainmen	120.00
60000 · Advertising and Promotion	300.00
60001 · Donations Expense	1,800.00
60010 · Rent Expense	173,296.00
60040 · Computer and Internet Expenses	1,190.55
60100 · Insurance Expense	941.68
60101 · MWCA Dues	1,756.59
60102 · USA Curling Dues	5,398.70
60103 · Registration Fees	11.00
60401 · Stripe Fees	-186.52
60402 · PayPal Fees	13.81
64600 · Merchandise Expense	202.50
64900 · Office Supplies	98.37
66700 · Professional Fees	100.00
66701 · Filing Fees	38.00
66900 · Reconciliation Discrepancies	0.25
68020 · Meals and Entertainment	717.32
68021 · Awards	140.00
68023 · Membership Benefits	2,352.19
79003 · Depreciation Expens - Stones	3,213.12
79004 · Depreciation - Handles	128.28
79005 · Depreciation - Plaques & Awards	134.88
79006 · Depreciation - Computers	46.14
Total Expense	212,606.33
Net Ordinary Income	15,160.64
Net Income	15,160.64

Windy City Curling
Balance Sheet
 As of August 31, 2023

	Aug 31, 23
ASSETS	
Current Assets	
Checking/Savings	
10000 · US Bank - Checking	60,199.92
10021 · Live Oak Bank - Savings	60,148.52
Total Checking/Savings	120,348.44
Accounts Receivable	
11000 · Accounts Receivable	4,117.10
Total Accounts Receivable	4,117.10
Other Current Assets	
10030 · Petty Cash	261.00
11010 · Stripe Receivable	-444.90
12000 · Merchandise Inventory	7,446.73
13000 · Prepaid Expenses	4,856.70
Total Other Current Assets	12,119.53
Total Current Assets	136,585.07
Fixed Assets	
15003 · Stones	32,095.21
15005 · Curling Equipment	1,282.36
15007 · Plaques & Trophies	1,349.00
15008 · Computer Equipment	2,768.25
16003 · A/D - Stones	-12,132.70
16005 · A/D - Curling Equip	-342.08
16007 · A/D - Plaques & Awards	-179.84
16008 · A/D - Computer Equipment	-46.14
Total Fixed Assets	24,794.06
Other Assets	
17001 · Investment in CCC, Inc.	100,000.00
Total Other Assets	100,000.00
TOTAL ASSETS	261,379.13
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	8,192.28
Total Accounts Payable	8,192.28
Other Current Liabilities	
20100 · Other Current Liabilities	
20110 · Locker Liability	635.00
20100 · Other Current Liabilities - Other	900.00
Total 20100 · Other Current Liabilities	1,535.00
21000 · Deferred Revenue	92,109.85
Total Other Current Liabilities	93,644.85
Total Current Liabilities	101,837.13
Total Liabilities	101,837.13

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Accrual Basis

Windy City Curling
Balance Sheet
As of August 31, 2023

	<u>Aug 31, 23</u>
Equity	
31300 · Perm. Restricted Net Assets	72,805.85
32000 · Unrestricted Net Assets	71,575.51
Net Income	15,160.64
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Total Equity	159,542.00
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TOTAL LIABILITIES & EQUITY	261,379.13
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Windy City Curling
Statement of Cash Flows
August 2023

	Aug 23
OPERATING ACTIVITIES	
Net Income	-220.84
Adjustments to reconcile Net Income to net cash provided by operations:	
11010 · Stripe Receivable	1,094.08
11020 · PayPal	429.78
13000 · Prepaid Expenses	513.21
20000 · Accounts Payable	8,192.28
21000 · Deferred Revenue	73,389.85
	83,398.36
Net cash provided by Operating Activities	83,398.36
INVESTING ACTIVITIES	
15008 · Computer Equipment	-2,432.28
16003 · A/D - Stones	267.76
16005 · A/D - Curling Equip	10.69
16007 · A/D - Plaques & Awards	11.24
16008 · A/D - Computer Equipment	46.14
	-2,096.45
Net cash provided by Investing Activities	-2,096.45
Net cash increase for period	81,301.91
Cash at beginning of period	39,046.53
Cash at end of period	<u><u>120,348.44</u></u>