

Windy City Curling
Profit & Loss
 April 2024

	Apr 24
Ordinary Income/Expense	
Income	
40000 · Membership Revenue	1,875.49
40010 · League Entry Fees	2,200.00
40021 · Merchandise Commission	99.93
40040 · 3rd Party Donations	4,325.45
49000 · Interest Income	198.90
Total Income	8,699.77
Expense	
60001 · Donations Expense	66.19
60040 · Computer and Internet Expenses	110.88
60100 · Insurance Expense	77.92
60101 · MWCA Dues	152.33
60102 · USA Curling Dues	487.82
60400 · Bank Service Charges	0.19
60401 · Stripe Fees	522.83
60404 · Venmo Fees	3.81
68023 · Membership Benefits	304.89
79003 · Depreciation Expens - Stones	267.76
79004 · Depreciation - Handles	10.69
79005 · Depreciation - Plaques & Awards	11.24
Total Expense	2,016.55
Net Ordinary Income	6,683.22
Net Income	6,683.22

Windy City Curling
Profit & Loss
September 2023 through April 2024

	Sep '23 - Apr 24
Ordinary Income/Expense	
Income	
40000 · Membership Revenue	15,117.36
40010 · League Entry Fees	93,668.57
40013 · Stripe Fee Income	551.82
40020 · Merchandise Sales	6,996.60
40021 · Merchandise Commission	99.93
40030 · Sponsorships	5,100.00
40040 · 3rd Party Donations	62,917.14
40100 · Bonspiel Income - Fees	21,080.00
40101 · Bonspiel Income - Raffle	4,089.75
40105 · Bonspiel Income - 50/50	1,031.00
49000 · Interest Income	1,592.95
	212,245.12
Total Income	
Expense	
50020 · Merch COGS	5,963.33
50101 · Bonspiel Expense - Food	2,962.93
50102 · Bonspiel Expense - Beverages	2,313.78
50103 · Bonspiel Expense - Awards	472.00
50104 · Bonspiel Expense - Supplies	635.24
50107 · Bonspiel Expense - Entertainment	1,610.00
50108 · Bonspiel Expense - Sponsorship	2,257.61
50200 · Bonspiel Expense - Prizes	8,005.00
60000 · Advertising and Promotion	409.17
60001 · Donations Expense	1,411.38
60010 · Rent Expense	108,600.00
60040 · Computer and Internet Expenses	932.97
60100 · Insurance Expense	723.42
60101 · MWCA Dues	1,369.40
60102 · USA Curling Dues	4,018.23
60400 · Bank Service Charges	11.60
60401 · Stripe Fees	825.41
60402 · PayPal Fees	6.71
60404 · Venmo Fees	45.95
64600 · Merchandise Expense	137.05
64900 · Office Supplies	28.40
66700 · Professional Fees	500.00
66701 · Filing Fees	111.00
68020 · Meals and Entertainment	35.09
68023 · Membership Benefits	2,680.95
68025 · Bad Debt Expense	36.93
79003 · Depreciation Expens - Stones	2,142.08
79004 · Depreciation - Handles	85.52
79005 · Depreciation - Plaques & Awards	89.92
79006 · Depreciation - Computers	365.92
79050 · (Gain)Loss on sale of assets	
79051 · Loss of assets from fire/flood	3,425.58
79052 · Merchandise Loss	5,693.05
	9,118.63
Total 79050 · (Gain)Loss on sale of assets	
Total Expense	157,905.62
Net Ordinary Income	54,339.50
Net Income	54,339.50

Windy City Curling Profit & Loss Budget vs. Actual April 2024

	Apr 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
40000 · Membership Revenue	1,875.49	2,000.00	-124.51	93.8%
40010 · League Entry Fees	2,200.00	18,412.00	-16,212.00	11.9%
40011 · Learn-to-Curl Income	0.00	0.00	0.00	0.0%
40012 · Corporate Outing Revenue	0.00	0.00	0.00	0.0%
40013 · Stripe Fee Income	0.00	25.00	-25.00	0.0%
40020 · Merchandise Sales	0.00	1,250.00	-1,250.00	0.0%
40021 · Merchandise Commission	99.93			
40030 · Sponsorships	0.00	0.00	0.00	0.0%
40040 · 3rd Party Donations	4,325.45	167.00	4,158.45	2,590.1%
40050 · Banquet Revenue	0.00	0.00	0.00	0.0%
40100 · Bonspiel Income - Fees	0.00	8,000.00	-8,000.00	0.0%
40101 · Bonspiel Income - Raffle	0.00	1,000.00	-1,000.00	0.0%
40102 · Bonspiel Income - Vendors	0.00	0.00	0.00	0.0%
40103 · Bonspiel Income - Food & Drink	0.00	0.00	0.00	0.0%
40104 · Bonspiel Inc - Silent Auction	0.00	750.00	-750.00	0.0%
40105 · Bonspiel Income - 50/50	0.00	200.00	-200.00	0.0%
40200 · Investment Income	0.00	0.00	0.00	0.0%
49000 · Interest Income	198.90	42.00	156.90	473.6%
Total Income	8,699.77	31,846.00	-23,146.23	27.3%
Expense				
50020 · Merch COGS	0.00	833.00	-833.00	0.0%
50100 · Bonspiel Expense - Ice Rental	0.00	0.00	0.00	0.0%
50101 · Bonspiel Expense - Food	0.00	2,000.00	-2,000.00	0.0%
50102 · Bonspiel Expense - Beverages	0.00	1,540.00	-1,540.00	0.0%
50103 · Bonspiel Expense - Awards	0.00	250.00	-250.00	0.0%
50104 · Bonspiel Expense - Supplies	0.00	0.00	0.00	0.0%
50105 · Bonspiel Expense - Advertising	0.00	0.00	0.00	0.0%
50106 · Bonspiel Exp - Silent Auction	0.00	500.00	-500.00	0.0%
50107 · Bonspiel Expense - Entertainment	0.00	0.00	0.00	0.0%
50108 · Bonspiel Expense - Sponsorship	0.00	0.00	0.00	0.0%
50200 · Bonspiel Expense - Prizes	0.00	0.00	0.00	0.0%
60000 · Advertising and Promotion	0.00	42.00	-42.00	0.0%
60001 · Donations Expense	66.19	0.00	66.19	100.0%
60010 · Rent Expense	0.00	17,344.00	-17,344.00	0.0%
60011 · Stone Lease	0.00	0.00	0.00	0.0%
60020 · Utilities	0.00	0.00	0.00	0.0%
60030 · Telephone Expense	0.00	0.00	0.00	0.0%
60040 · Computer and Internet Expenses	110.88	136.00	-25.12	81.5%
60050 · Repairs and Maintenance	0.00	0.00	0.00	0.0%
60100 · Insurance Expense	77.92	66.67	11.25	116.9%
60101 · MWCA Dues	152.33	192.50	-40.17	79.1%
60102 · USA Curling Dues	487.82	560.00	-72.18	87.1%
60103 · Registration Fees	0.00	0.00	0.00	0.0%
60200 · HP Team Sponsorship	0.00	1,000.00	-1,000.00	0.0%
60400 · Bank Service Charges	0.19	0.00	0.19	100.0%
60401 · Stripe Fees	522.83	0.00	522.83	100.0%
60402 · PayPal Fees	0.00	4.00	-4.00	0.0%
60403 · League Apps Fees	0.00	0.00	0.00	0.0%
60404 · Venmo Fees	3.81	0.00	3.81	100.0%
64600 · Merchandise Expense	0.00	0.00	0.00	0.0%
64700 · Event Expenses	0.00	0.00	0.00	0.0%
64800 · Curling Supplies	0.00	0.00	0.00	0.0%
64900 · Office Supplies	0.00	10.00	-10.00	0.0%
66000 · Payroll Expenses	0.00	0.00	0.00	0.0%
66700 · Professional Fees	0.00	0.00	0.00	0.0%
66701 · Filing Fees	0.00	0.00	0.00	0.0%
66900 · Reconciliation Discrepancies	0.00	0.00	0.00	0.0%
68010 · Travel Expense	0.00	0.00	0.00	0.0%

Windy City Curling
Profit & Loss Budget vs. Actual
April 2024

	Apr 24	Budget	\$ Over Budget	% of Budget
68020 · Meals and Entertainment				
68022 · Chits	0.00	0.00	0.00	0.0%
68020 · Meals and Entertainment - Other	0.00	0.00	0.00	0.0%
Total 68020 · Meals and Entertainment	0.00	0.00	0.00	0.0%
68021 · Awards	0.00	0.00	0.00	0.0%
68023 · Membership Benefits	304.89	0.00	304.89	100.0%
68025 · Bad Debt Expense	0.00	0.00	0.00	0.0%
79000 · Depreciation Expense - Building	0.00	0.00	0.00	0.0%
79003 · Depreciation Expens - Stones	267.76	267.92	-0.16	99.9%
79004 · Depreciation - Handles	10.69	10.67	0.02	100.2%
79005 · Depreciation - Plaques & Awards	11.24	11.25	-0.01	99.9%
79006 · Depreciation - Computers	0.00	50.00	-50.00	0.0%
79050 · (Gain)Loss on sale of assets	0.00	0.00	0.00	0.0%
79100 · Interest Expense	0.00	0.00	0.00	0.0%
Total Expense	2,016.55	24,818.01	-22,801.46	8.1%
Net Ordinary Income	6,683.22	7,027.99	-344.77	95.1%
Other Income/Expense				
Other Income				
80000 · Minority Interest Income	0.00	0.00	0.00	0.0%
Total Other Income	0.00	0.00	0.00	0.0%
Net Other Income	0.00	0.00	0.00	0.0%
Net Income	6,683.22	7,027.99	-344.77	95.1%

Windy City Curling
Balance Sheet
As of April 30, 2024

	Apr 30, 24
ASSETS	
Current Assets	
Checking/Savings	
10000 · US Bank - Checking	42,922.47
10021 · Live Oak Bank - Savings	61,739.78
Total Checking/Savings	104,662.25
Accounts Receivable	
11000 · Accounts Receivable	5,539.96
Total Accounts Receivable	5,539.96
Other Current Assets	
10030 · Petty Cash	265.00
11010 · Stripe Receivable	1,562.76
11040 · Venmo	171.19
12000 · Merchandise Inventory	2,728.41
13000 · Prepaid Expenses	6,550.03
Total Other Current Assets	11,277.39
Total Current Assets	121,479.60
Fixed Assets	
15003 · Stones	32,095.21
15005 · Curling Equipment	1,282.36
15007 · Plaques & Trophies	1,349.00
16003 · A/D - Stones	-14,274.78
16005 · A/D - Curling Equip	-427.60
16007 · A/D - Plaques & Awards	-269.76
Total Fixed Assets	19,754.43
Other Assets	
17001 · Investment in CCC, Inc.	100,000.00
Total Other Assets	100,000.00
TOTAL ASSETS	241,234.03
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	1,144.51
Total Accounts Payable	1,144.51
Other Current Liabilities	
20100 · Other Current Liabilities	
20110 · Locker Liability	645.00
Total 20100 · Other Current Liabilities	645.00
21000 · Deferred Revenue	10,660.46
Total Other Current Liabilities	11,305.46
Total Current Liabilities	12,449.97
Total Liabilities	12,449.97
Equity	
31300 · Perm. Restricted Net Assets	72,805.85
32000 · Unrestricted Net Assets	101,638.71
Net Income	54,339.50
Total Equity	228,784.06
TOTAL LIABILITIES & EQUITY	241,234.03

Windy City Curling
Statement of Cash Flows
 April 2024

	Apr 24
OPERATING ACTIVITIES	
Net Income	6,683.22
Adjustments to reconcile Net Income to net cash provided by operations:	
11000 · Accounts Receivable	-5,270.36
11010 · Stripe Receivable	-1,562.76
11040 · Venmo	381.29
13000 · Prepaid Expenses	1,054.68
20000 · Accounts Payable	-651.91
21000 · Deferred Revenue	-13,225.49
	-12,591.33
Net cash provided by Operating Activities	-12,591.33
INVESTING ACTIVITIES	
16003 · A/D - Stones	267.76
16005 · A/D - Curling Equip	10.69
16007 · A/D - Plaques & Awards	11.24
	289.69
Net cash provided by Investing Activities	289.69
Net cash increase for period	-12,301.64
Cash at beginning of period	116,963.89
Cash at end of period	104,662.25