

Windy City Curling
Profit & Loss
August 1 through October 20, 2024

	<u>Aug 1 - Oct 20, 24</u>
Ordinary Income/Expense	
Income	
40013 · Stripe Fee Income	-420.46
40040 · 3rd Party Donations	750.00
49000 · Interest Income	128.24
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Total Income	457.78
Expense	
60001 · Donations Expense	23.55
60040 · Computer and Internet Expenses	105.22
60100 · Insurance Expense	77.92
60101 · MWCA Dues	152.33
60102 · USA Curling Dues	487.82
79003 · Depreciation Expens - Stones	267.76
79004 · Depreciation - Handles	10.69
79005 · Depreciation - Plaques & Awards	11.24
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Total Expense	1,136.53
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Net Ordinary Income	-678.75
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Net Income	-678.75
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Windy City Curling
Profit & Loss
September 2023 through August 2024

	Sep '23 - Aug 24
Ordinary Income/Expense	
Income	
40000 · Membership Revenue	16,992.82
40010 · League Entry Fees	93,668.57
40013 · Stripe Fee Income	-140.72
40020 · Merchandise Sales	6,996.60
40021 · Merchandise Commission	140.60
40030 · Sponsorships	5,600.00
40040 · 3rd Party Donations	64,064.18
40100 · Bonspiel Income - Fees	23,005.00
40101 · Bonspiel Income - Raffle	4,089.75
40105 · Bonspiel Income - 50/50	1,031.00
49000 · Interest Income	2,317.86
	217,765.66
Total Income	
Expense	
50020 · Merch COGS	5,963.33
50100 · Bonspiel Expense - Ice Rental	1,200.00
50101 · Bonspiel Expense - Food	4,372.83
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	1,445.56
60010 · Rent Expense	108,600.00
60040 · Computer and Internet Expenses	1,364.84
60100 · Insurance Expense	1,035.10
60101 · MWCA Dues	1,978.72
60102 · USA Curling Dues	5,969.51
60400 · Bank Service Charges	11.89
60401 · Stripe Fees	827.16
60402 · PayPal Fees	11.11
60404 · Venmo Fees	51.72
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	2,985.80
68025 · Bad Debt Expense	36.93
79003 · Depreciation Expens - Stones	3,213.12
79004 · Depreciation - Handles	128.28
79005 · Depreciation - Plaques & Awards	134.88
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	165,329.67
Net Ordinary Income	52,435.99
Net Income	52,435.99

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

	Aug 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
40000 · Membership Revenue	0.00	0.00	0.00	0.0%
40010 · League Entry Fees	0.00	0.00	0.00	0.0%
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	-420.46	25.00	-445.46	-1,681.8%
40020 · Merchandise Sales	0.00	1,250.00	-1,250.00	0.0%
40030 · Sponsorships	0.00	0.00	0.00	0.0%
40040 · 3rd Party Donations	750.00	163.00	587.00	460.1%
40050 · Banquet Revenue	0.00	0.00	0.00	0.0%
40100 · Bonspiel Income - Fees	0.00	0.00	0.00	0.0%
40101 · Bonspiel Income - Raffle	0.00	0.00	0.00	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	0.00	0.00	0.0%
40105 · Bonspiel Income - 50/50	0.00	0.00	0.00	0.0%
40200 · Investment Income	0.00	0.00	0.00	0.0%
49000 · Interest Income	128.24	41.00	87.24	312.8%
Total Income	457.78	1,479.00	-1,021.22	31.0%
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	0.00	0.00	0.0%
50102 · Bonspiel Expense - Beverages	0.00	0.00	0.00	0.0%
50103 · Bonspiel Expense - Awards	0.00	0.00	0.00	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	0.00	0.00	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	41.00	-41.00	0.0%
60001 · Donations Expense	23.55	0.00	23.55	100.0%
60010 · Rent Expense	0.00	0.00	0.00	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	105.22	137.00	-31.78	76.8%
60050 · Repairs and Maintenance	0.00	0.00	0.00	0.0%
60100 · Insurance Expense	77.92	66.66	11.26	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	0.00	0.00	0.0%
60400 · Bank Service Charges	0.00	0.00	0.00	0.0%
60401 · Stripe Fees	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.0%
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%
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%

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Accrual Basis

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

	Aug 24	Budget	\$ Over Budget	% of Budget
68021 · Awards	0.00	0.00	0.00	0.0%
68023 · Membership Benefits	0.00	0.00	0.00	0.0%
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	267.91	-0.15	99.9%
79004 · Depreciation - Handles	10.69	10.66	0.03	100.3%
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	1,136.53	2,183.98	-1,047.45	52.0%
Net Ordinary Income	-678.75	-704.98	26.23	96.3%
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	-678.75	-704.98	26.23	96.3%

Windy City Curling
Balance Sheet
As of August 31, 2024

	Aug 31, 24
ASSETS	
Current Assets	
Checking/Savings	
10000 · US Bank - Checking	10,091.80
10021 · Live Oak Bank - Savings	35,964.56
Total Checking/Savings	46,056.36
Accounts Receivable	
11000 · Accounts Receivable	6,029.60
Total Accounts Receivable	6,029.60
Other Current Assets	
10030 · Petty Cash	265.00
12000 · Merchandise Inventory	2,728.41
13000 · Prepaid Expenses	26,241.02
14000 · Loans	31,000.00
Total Other Current Assets	60,234.43
Total Current Assets	112,320.39
Fixed Assets	
15003 · Stones	32,095.21
15005 · Curling Equipment	1,282.36
15007 · Plaques & Trophies	1,349.00
16003 · A/D - Stones	-15,345.82
16005 · A/D - Curling Equip	-470.36
16007 · A/D - Plaques & Awards	-314.72
Total Fixed Assets	18,595.67
Other Assets	
17001 · Investment in CCC, Inc.	100,000.00
Total Other Assets	100,000.00
TOTAL ASSETS	230,916.06
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	90.51
Total Accounts Payable	90.51
Other Current Liabilities	
20100 · Other Current Liabilities	
20110 · Locker Liability	645.00
Total 20100 · Other Current Liabilities	645.00
21000 · Deferred Revenue	3,300.00
Total Other Current Liabilities	3,945.00
Total Current Liabilities	4,035.51
Total Liabilities	4,035.51
Equity	
31300 · Perm. Restricted Net Assets	72,805.85
32000 · Unrestricted Net Assets	101,638.71
Net Income	52,435.99
Total Equity	226,880.55
TOTAL LIABILITIES & EQUITY	230,916.06

Windy City Curling
Statement of Cash Flows
August 2024

	<u>Aug 24</u>
OPERATING ACTIVITIES	
Net Income	-678.75
Adjustments to reconcile Net Income to net cash provided by operations:	
13000 · Prepaid Expenses	750.79
20000 · Accounts Payable	-516.25
21000 · Deferred Revenue	-12,700.00
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Net cash provided by Operating Activities	-13,144.21
INVESTING ACTIVITIES	
16003 · A/D - Stones	267.76
16005 · A/D - Curling Equip	10.69
16007 · A/D - Plaques & Awards	11.24
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Net cash provided by Investing Activities	289.69
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Net cash increase for period	-12,854.52
Cash at beginning of period	58,910.88
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Cash at end of period	<u><u>46,056.36</u></u>