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12/16/23

Accrual Basis

Windy City Curling
Profit & Loss
November 2023

	<u>Nov 23</u>
Ordinary Income/Expense	
Income	
40000 · Membership Revenue	1,681.51
40010 · League Entry Fees	14,483.67
40013 · Stripe Fee Income	218.63
49000 · Interest Income	195.69
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Total Income	16,579.50
Expense	
60010 · Rent Expense	17,540.00
60040 · Computer and Internet Expenses	124.22
60100 · Insurance Expense	113.00
60101 · MWCA Dues	190.02
60102 · USA Curling Dues	517.25
60401 · Stripe Fees	0.25
60402 · PayPal Fees	-0.50
66701 · Filing Fees	111.00
68023 · Membership Benefits	304.89
79003 · Depreciation Expens - Stones	267.76
79004 · Depreciation - Handles	10.69
79005 · Depreciation - Plaques & Awards	11.24
79006 · Depreciation - Computers	63.96
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Total Expense	19,253.78
Net Ordinary Income	<hr/> -2,674.28
Net Income	<hr/> -2,674.28 <hr/>

Windy City Curling
Profit & Loss
September through November 2023

	Sep - Nov 23
Ordinary Income/Expense	
Income	
40000 · Membership Revenue	5,127.78
40010 · League Entry Fees	45,573.02
40013 · Stripe Fee Income	282.34
40020 · Merchandise Sales	2,766.25
40030 · Sponsorships	5,100.00
40040 · 3rd Party Donations	3,925.00
40100 · Bonspiel Income - Fees	13,480.00
40101 · Bonspiel Income - Raffle	3,035.75
40105 · Bonspiel Income - 50/50	595.00
49000 · Interest Income	591.68
Total Income	80,476.82
Expense	
50020 · Merch COGS	2,507.82
50101 · Bonspiel Expense - Food	960.30
50102 · Bonspiel Expense - Beverages	894.33
50103 · Bonspiel Expense - Awards	472.00
50104 · Bonspiel Expense - Supplies	434.55
50107 · Bonspiel Expense - Entertainmen	950.00
50108 · Bonspiel Expense - Sponsorship	1,203.61
50200 · Bonspiel Expense - Prizes	8,005.00
60000 · Advertising and Promotion	409.17
60010 · Rent Expense	54,790.00
60040 · Computer and Internet Expenses	384.21
60100 · Insurance Expense	263.66
60101 · MWCA Dues	570.06
60102 · USA Curling Dues	1,551.75
60400 · Bank Service Charges	11.41
60401 · Stripe Fees	0.25
60402 · PayPal Fees	6.71
60404 · Venmo Fees	28.62
64600 · Merchandise Expense	137.05
66701 · Filing Fees	111.00
68023 · Membership Benefits	1,156.50
79003 · Depreciation Expens - Stones	803.28
79004 · Depreciation - Handles	32.07
79005 · Depreciation - Plaques & Awards	33.72
79006 · Depreciation - Computers	174.04
Total Expense	75,891.11
Net Ordinary Income	4,585.71
Net Income	4,585.71

Windy City Curling Profit & Loss Budget vs. Actual November 2023

	Nov 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
40000 · Membership Revenue	1,681.51	2,000.00	-318.49	84.1%
40010 · League Entry Fees	14,483.67	18,412.00	-3,928.33	78.7%
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	218.63	25.00	193.63	874.5%
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	0.00	167.00	-167.00	0.0%
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	195.69	42.00	153.69	465.9%
Total Income	16,579.50	21,896.00	-5,316.50	75.7%
Expense				
50020 · Merch COGS	0.00	834.00	-834.00	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	42.00	-42.00	0.0%
60001 · Donations Expense	0.00	0.00	0.00	0.0%
60010 · Rent Expense	17,540.00	17,344.00	196.00	101.1%
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	124.22	136.00	-11.78	91.3%
60050 · Repairs and Maintenance	0.00	0.00	0.00	0.0%
60100 · Insurance Expense	113.00	66.67	46.33	169.5%
60101 · MWCA Dues	190.02	192.50	-2.48	98.7%
60102 · USA Curling Dues	517.25	560.00	-42.75	92.4%
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	0.25	0.00	0.25	100.0%
60402 · PayPal Fees	-0.50	4.00	-4.50	-12.5%
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	111.00	0.00	111.00	100.0%
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
November 2023

	Nov 23	Budget	\$ Over Budget	% of Budget
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	63.96	50.00	13.96	127.9%
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	19,253.78	19,529.01	-275.23	98.6%
Net Ordinary Income	-2,674.28	2,366.99	-5,041.27	-113.0%
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	-2,674.28	2,366.99	-5,041.27	-113.0%

Windy City Curling
Balance Sheet
As of November 30, 2023

	Nov 30, 23
ASSETS	
Current Assets	
Checking/Savings	
10000 · US Bank - Checking	43,443.91
10021 · Live Oak Bank - Savings	60,739.56
Total Checking/Savings	104,183.47
Accounts Receivable	
11000 · Accounts Receivable	269.60
Total Accounts Receivable	269.60
Other Current Assets	
10030 · Petty Cash	101.00
11010 · Stripe Receivable	10,302.24
11020 · PayPal	24.01
12000 · Merchandise Inventory	11,520.42
13000 · Prepaid Expenses	8,896.66
Total Other Current Assets	30,844.33
Total Current Assets	135,297.40
Fixed Assets	
15003 · Stones	32,095.21
15005 · Curling Equipment	1,282.36
15007 · Plaques & Trophies	1,349.00
15008 · Computer Equipment	3,837.64
16003 · A/D - Stones	-12,935.98
16005 · A/D - Curling Equip	-374.15
16007 · A/D - Plaques & Awards	-213.56
16008 · A/D - Computer Equipment	-220.18
Total Fixed Assets	24,820.34
Other Assets	
17001 · Investment in CCC, Inc.	100,000.00
Total Other Assets	100,000.00
TOTAL ASSETS	260,117.74
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	17,601.42
Total Accounts Payable	17,601.42
Other Current Liabilities	
20100 · Other Current Liabilities	
20110 · Locker Liability	645.00
Total 20100 · Other Current Liabilities	645.00
21000 · Deferred Revenue	62,841.05
Total Other Current Liabilities	63,486.05
Total Current Liabilities	81,087.47
Total Liabilities	81,087.47

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Accrual Basis

Windy City Curling
Balance Sheet
As of November 30, 2023

	<u>Nov 30, 23</u>
Equity	
31300 · Perm. Restricted Net Assets	72,805.85
32000 · Unrestricted Net Assets	101,638.71
Net Income	4,585.71
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Total Equity	179,030.27
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TOTAL LIABILITIES & EQUITY	260,117.74
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Windy City Curling
Statement of Cash Flows
November 2023

	<u>Nov 23</u>
OPERATING ACTIVITIES	
Net Income	-2,674.28
Adjustments to reconcile Net Income to net cash provided by operations:	
11000 · Accounts Receivable	25,304.26
11010 · Stripe Receivable	-9,563.44
11020 · PayPal	24.50
13000 · Prepaid Expenses	-3,943.12
20000 · Accounts Payable	-29,686.44
20100 · Other Current Liabilities	-900.00
21000 · Deferred Revenue	10,634.82
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Net cash provided by Operating Activities	-10,803.70
INVESTING ACTIVITIES	
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	63.96
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Net cash provided by Investing Activities	353.65
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Net cash increase for period	-10,450.05
Cash at beginning of period	114,633.52
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Cash at end of period	<u>104,183.47</u>