

Windy City Curling
Profit & Loss
September 2023

	Sep 23
Ordinary Income/Expense	
Income	
40000 · Membership Revenue	1,662.76
40010 · League Entry Fees	15,611.05
40013 · Stripe Fee Income	15.72
40020 · Merchandise Sales	19.60
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	194.43
Total Income	43,639.31
Expense	
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	21,620.00
60040 · Computer and Internet Expenses	139.10
60100 · Insurance Expense	75.33
60101 · MWCA Dues	190.02
60102 · USA Curling Dues	517.25
60402 · PayPal Fees	5.72
60404 · Venmo Fees	27.96
68023 · Membership Benefits	487.38
79003 · Depreciation Expens - Stones	267.76
79004 · Depreciation - Handles	10.69
79005 · Depreciation - Plaques & Awards	11.24
79006 · Depreciation - Computers	55.04
Total Expense	36,736.45
Net Ordinary Income	6,902.86
Net Income	6,902.86

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Profit & Loss
September 2023

	<u>Sep 23</u>
Ordinary Income/Expense	
Income	
40030 · Sponsorships	5,100.00
40100 · Bonspiel Income - Fees	13,480.00
40101 · Bonspiel Income - Raffle	3,035.75
40105 · Bonspiel Income - 50/50	595.00
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Total Income	22,210.75
Expense	
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 - Entertainment	950.00
50108 · Bonspiel Expense - Sponsorship	1,203.61
50200 · Bonspiel Expense - Prizes	8,005.00
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Total Expense	12,919.79
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Net Ordinary Income	9,290.96
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Net Income	<u>9,290.96</u>

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

	Sep 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
40000 · Membership Revenue	1,662.76	2,000.00	-337.24	83.1%
40010 · League Entry Fees	15,611.05	18,412.00	-2,800.95	84.8%
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	15.72	25.00	-9.28	62.9%
40020 · Merchandise Sales	19.60	1,250.00	-1,230.40	1.6%
40030 · Sponsorships	5,100.00	5,000.00	100.00	102.0%
40040 · 3rd Party Donations	3,925.00	167.00	3,758.00	2,350.3%
40050 · Banquet Revenue	0.00	0.00	0.00	0.0%
40100 · Bonspiel Income - Fees	13,480.00	13,500.00	-20.00	99.9%
40101 · Bonspiel Income - Raffle	3,035.75	2,415.00	620.75	125.7%
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	595.00	0.00	595.00	100.0%
40200 · Investment Income	0.00	0.00	0.00	0.0%
49000 · Interest Income	194.43	42.00	152.43	462.9%
Total Income	43,639.31	42,811.00	828.31	101.9%
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	960.30	700.00	260.30	137.2%
50102 · Bonspiel Expense - Beverages	894.33	734.00	160.33	121.8%
50103 · Bonspiel Expense - Awards	472.00	373.00	99.00	126.5%
50104 · Bonspiel Expense - Supplies	434.55	624.00	-189.45	69.6%
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 - Entertainmen	950.00	850.00	100.00	111.8%
50108 · Bonspiel Expense - Sponsorship	1,203.61	380.00	823.61	316.7%
50200 · Bonspiel Expense - Prizes	8,005.00	7,705.00	300.00	103.9%
60000 · Advertising and Promotion	409.17	42.00	367.17	974.2%
60001 · Donations Expense	0.00	0.00	0.00	0.0%
60010 · Rent Expense	21,620.00	17,344.00	4,276.00	124.7%
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	139.10	136.00	3.10	102.3%
60050 · Repairs and Maintenance	0.00	0.00	0.00	0.0%
60100 · Insurance Expense	75.33	66.67	8.66	113.0%
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	0.00	0.00	0.00	0.0%
60402 · PayPal Fees	5.72	5.00	0.72	114.4%
60403 · League Apps Fees	0.00	0.00	0.00	0.0%
60404 · Venmo Fees	27.96	0.00	27.96	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%
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
September 2023

	Sep 23	Budget	\$ Over Budget	% of Budget
68021 · Awards	0.00	0.00	0.00	0.0%
68023 · Membership Benefits	487.38	2,340.00	-1,852.62	20.8%
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	55.04	50.00	5.04	110.1%
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	36,736.45	33,236.01	3,500.44	110.5%
Net Ordinary Income	6,902.86	9,574.99	-2,672.13	72.1%
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	6,902.86	9,574.99	-2,672.13	72.1%

Windy City Curling
Balance Sheet
As of September 30, 2023

	Sep 30, 23
ASSETS	
Current Assets	
Checking/Savings	
10000 · US Bank - Checking	51,277.59
10021 · Live Oak Bank - Savings	60,342.73
Total Checking/Savings	111,620.32
Accounts Receivable	
11000 · Accounts Receivable	23,520.01
Total Accounts Receivable	23,520.01
Other Current Assets	
10030 · Petty Cash	1,806.00
11010 · Stripe Receivable	783.65
11020 · PayPal	274.28
11040 · Venmo	1,222.04
12000 · Merchandise Inventory	14,028.24
13000 · Prepaid Expenses	5,692.15
Total Other Current Assets	23,806.36
Total Current Assets	158,946.69
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	-12,400.46
16005 · A/D - Curling Equip	-352.77
16007 · A/D - Plaques & Awards	-191.08
16008 · A/D - Computer Equipment	-101.18
Total Fixed Assets	25,518.72
Other Assets	
17001 · Investment in CCC, Inc.	100,000.00
Total Other Assets	100,000.00
TOTAL ASSETS	284,465.41
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	40,796.95
Total Accounts Payable	40,796.95
Other Current Liabilities	
20100 · Other Current Liabilities	
20110 · Locker Liability	645.00
20100 · Other Current Liabilities - Other	900.00
Total 20100 · Other Current Liabilities	1,545.00
21000 · Deferred Revenue	60,776.04
Total Other Current Liabilities	62,321.04
Total Current Liabilities	103,117.99
Total Liabilities	103,117.99

Windy City Curling
Balance Sheet
As of September 30, 2023

	<u>Sep 30, 23</u>
Equity	
31300 · Perm. Restricted Net Assets	72,805.85
32000 · Unrestricted Net Assets	101,638.71
Net Income	6,902.86
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Total Equity	181,347.42
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TOTAL LIABILITIES & EQUITY	284,465.41
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Windy City Curling
Statement of Cash Flows
September 2023

	Sep 23
OPERATING ACTIVITIES	
Net Income	6,902.86
Adjustments to reconcile Net Income to net cash provided by operations:	
11000 · Accounts Receivable	-19,402.91
10030 · Petty Cash	-1,545.00
11010 · Stripe Receivable	-1,228.55
11020 · PayPal	-274.28
11040 · Venmo	-1,222.04
12000 · Merchandise Inventory	-6,581.51
13000 · Prepaid Expenses	-835.45
20000 · Accounts Payable	32,604.67
20110 · Locker Liability	10.00
21000 · Deferred Revenue	-31,333.81
	-22,906.02
Net cash provided by Operating Activities	-22,906.02
INVESTING ACTIVITIES	
15008 · Computer Equipment	-1,069.39
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	55.04
	-724.66
Net cash provided by Investing Activities	-724.66
FINANCING ACTIVITIES	
32000 · Unrestricted Net Assets	14,902.56
	14,902.56
Net cash provided by Financing Activities	14,902.56
Net cash increase for period	-8,728.12
Cash at beginning of period	120,348.44
Cash at end of period	111,620.32