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05/18/25

Accrual Basis

Windy City Curling

Profit & Loss

April 2025

	<u>Apr 25</u>
Ordinary Income/Expense	
Income	
40000 · Membership Revenue	2,476.31
40010 · League Entry Fees	22,923.23
40013 · Stripe Fee Income	102.87
40030 · Sponsorships	428.57
40040 · 3rd Party Donations	24.28
49000 · Interest Income	304.31
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Total Income	26,259.57
Expense	
60010 · Rent Expense	15,000.00
60040 · Computer and Internet Expenses	115.85
60050 · Repairs and Maintenance	429.41
60100 · Insurance Expense	86.25
60101 · MWCA Dues	112.67
60102 · USA Curling Dues	339.06
60401 · Stripe Fees	1.25
66701 · Filing Fees	50.92
68023 · Membership Benefits	387.85
79003 · Depreciation Expens - Stones	267.76
79004 · Depreciation - Handles	10.69
79005 · Depreciation - Plaques & Awards	11.24
79007 · Depreciation - Facility Upgrade	203.02
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Total Expense	17,015.97
Net Ordinary Income	<hr/> 9,243.60
Net Income	<hr/> 9,243.60 <hr/>

Windy City Curling
Profit & Loss
September 2024 through April 2025

	Sep '24 - Apr 25
Ordinary Income/Expense	
Income	
40000 · Membership Revenue	13,037.69
40010 · League Entry Fees	106,439.53
40013 · Stripe Fee Income	1,293.76
40021 · Merchandise Commission	130.87
40030 · Sponsorships	2,571.42
40040 · 3rd Party Donations	1,896.28
40050 · Banquet Revenue	1,175.00
40100 · Bonspiel Income - Fees	8,000.00
40101 · Bonspiel Income - Raffle	1,170.00
40105 · Bonspiel Income - 50/50	585.00
49000 · Interest Income	1,683.21
Total Income	137,982.76
Expense	
50101 · Bonspiel Expense - Food	2,909.45
50102 · Bonspiel Expense - Beverages	1,073.60
50103 · Bonspiel Expense - Awards	249.44
50104 · Bonspiel Expense - Supplies	529.35
50107 · Bonspiel Expense - Entertainmen	660.00
50200 · Bonspiel Expense - Prizes	293.00
60001 · Donations Expense	1,171.91
60010 · Rent Expense	90,000.00
60040 · Computer and Internet Expenses	823.78
60050 · Repairs and Maintenance	2,576.46
60100 · Insurance Expense	562.10
60101 · MWCA Dues	1,060.00
60102 · USA Curling Dues	3,152.67
60401 · Stripe Fees	9.18
60404 · Venmo Fees	19.73
64600 · Merchandise Expense	13.60
64700 · Event Expenses	1,812.02
66701 · Filing Fees	222.18
68023 · Membership Benefits	1,755.89
79003 · Depreciation Expens - Stones	2,142.08
79004 · Depreciation - Handles	85.52
79005 · Depreciation - Plaques & Awards	89.92
79007 · Depreciation - Facility Upgrade	932.12
Total Expense	112,144.00
Net Ordinary Income	25,838.76
Net Income	25,838.76

Windy City Curling

Profit & Loss Budget vs. Actual

April 2025

	Apr 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
40000 · Membership Revenue	2,476.31	2,500.00	-23.69	99.1%
40010 · League Entry Fees	22,923.23	12,169.50	10,753.73	188.4%
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	102.87	50.00	52.87	205.7%
40020 · Merchandise Sales	0.00	0.00	0.00	0.0%
40021 · Merchandise Commission	0.00	83.33	-83.33	0.0%
40030 · Sponsorships	428.57	250.00	178.57	171.4%
40040 · 3rd Party Donations	24.28	416.66	-392.38	5.8%
40050 · Banquet Revenue	0.00	0.00	0.00	0.0%
40100 · Bonspiel Income - Fees	0.00	6,400.00	-6,400.00	0.0%
40101 · Bonspiel Income - Raffle	0.00	960.00	-960.00	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	250.00	-250.00	0.0%
40200 · Investment Income	0.00	0.00	0.00	0.0%
49000 · Interest Income	304.31	150.00	154.31	202.9%
Total Income	26,259.57	23,229.49	3,030.08	113.0%
Expense				
50020 · Merch COGS	0.00	0.00	0.00	0.0%
50100 · Bonspiel Expense - Ice Rental	0.00	2,025.00	-2,025.00	0.0%
50101 · Bonspiel Expense - Food	0.00	1,500.00	-1,500.00	0.0%
50102 · Bonspiel Expense - Beverages	0.00	1,380.00	-1,380.00	0.0%
50103 · Bonspiel Expense - Awards	0.00	279.00	-279.00	0.0%
50104 · Bonspiel Expense - Supplies	0.00	200.00	-200.00	0.0%
50105 · Bonspiel Expense - Advertising	0.00	0.00	0.00	0.0%
50106 · Bonspiel Exp - Silent Auction	0.00	250.00	-250.00	0.0%
50107 · Bonspiel Expense - Entertainmen	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	8.33	-8.33	0.0%
60010 · Rent Expense	15,000.00	18,283.75	-3,283.75	82.0%
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	115.85	106.66	9.19	108.6%
60050 · Repairs and Maintenance	429.41	0.00	429.41	100.0%
60100 · Insurance Expense	86.25	77.92	8.33	110.7%
60101 · MWCA Dues	112.67	175.00	-62.33	64.4%
60102 · USA Curling Dues	339.06	526.25	-187.19	64.4%
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	1.25	16.66	-15.41	7.5%
60402 · PayPal Fees	0.00	1.00	-1.00	0.0%
60403 · League Apps Fees	0.00	0.00	0.00	0.0%
60404 · Venmo Fees	0.00	25.00	-25.00	0.0%
64600 · Merchandise Expense	0.00	12.50	-12.50	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	4.16	-4.16	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	50.92	0.00	50.92	100.0%
68021 · Awards	0.00	0.00	0.00	0.0%
68023 · Membership Benefits	387.85	0.00	387.85	100.0%
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%

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Accrual Basis

Windy City Curling
Profit & Loss Budget vs. Actual
April 2025

	<u>Apr 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
79006 · Depreciation - Computers	0.00	0.00	0.00	0.0%
79007 · Depreciation - Facility Upgrade	203.02			
Total Expense	<u>17,015.97</u>	<u>25,203.07</u>	<u>-8,187.10</u>	<u>67.5%</u>
Net Ordinary Income	<u>9,243.60</u>	<u>-1,973.58</u>	<u>11,217.18</u>	<u>-468.4%</u>
Net Income	<u><u>9,243.60</u></u>	<u><u>-1,973.58</u></u>	<u><u>11,217.18</u></u>	<u><u>-468.4%</u></u>

Windy City Curling
Balance Sheet
As of April 30, 2025

	Apr 30, 25
ASSETS	
Current Assets	
Checking/Savings	
10000 · US Bank - Checking	33,248.77
10021 · Live Oak Bank - Savings	107,646.53
Total Checking/Savings	140,895.30
Accounts Receivable	
11000 · Accounts Receivable	250.00
Total Accounts Receivable	250.00
Other Current Assets	
10030 · Petty Cash	230.00
11010 · Stripe Receivable	916.56
12000 · Merchandise Inventory	10,830.60
13000 · Prepaid Expenses	9,011.97
Total Other Current Assets	20,989.13
Total Current Assets	162,134.43
Fixed Assets	
15003 · Stones	32,095.21
15005 · Curling Equipment	1,282.36
15007 · Plaques & Trophies	1,349.00
15009 · Facility Upgrades	36,544.65
16003 · A/D - Stones	-17,487.90
16005 · A/D - Curling Equip	-555.88
16007 · A/D - Plaques & Awards	-404.64
16009 · A/D - Facility Upgrades	-932.12
Total Fixed Assets	51,890.68
Other Assets	
17001 · Investment in CCC, Inc.	100,000.00
Total Other Assets	100,000.00
TOTAL ASSETS	314,025.11
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	25,900.00
Total Accounts Payable	25,900.00
Other Current Liabilities	
20100 · Other Current Liabilities	
20110 · Locker Liability	1,345.00
20100 · Other Current Liabilities - Other	1,310.91
Total 20100 · Other Current Liabilities	2,655.91
21000 · Deferred Revenue	32,749.89
Total Other Current Liabilities	35,405.80
Total Current Liabilities	61,305.80
Total Liabilities	61,305.80

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Accrual Basis

Windy City Curling
Balance Sheet
As of April 30, 2025

	<u>Apr 30, 25</u>
Equity	
31300 · Perm. Restricted Net Assets	72,805.85
32000 · Unrestricted Net Assets	154,074.70
Net Income	25,838.76
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Total Equity	252,719.31
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TOTAL LIABILITIES & EQUITY	314,025.11
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Windy City Curling
Statement of Cash Flows
 April 2025

	Apr 25
OPERATING ACTIVITIES	
Net Income	9,243.60
Adjustments to reconcile Net Income to net cash provided by operations:	
10030 · Petty Cash	-125.00
11010 · Stripe Receivable	5,519.93
13000 · Prepaid Expenses	1,040.78
20000 · Accounts Payable	25,900.00
21000 · Deferred Revenue	-15,463.11
	26,116.20
INVESTING ACTIVITIES	
16003 · A/D - Stones	267.76
16005 · A/D - Curling Equip	10.69
16007 · A/D - Plaques & Awards	11.24
16009 · A/D - Facility Upgrades	203.02
	492.71
Net cash provided by Operating Activities	26,116.20
Net cash provided by Investing Activities	492.71
Net cash increase for period	26,608.91
Cash at beginning of period	114,286.39
Cash at end of period	140,895.30