

Windy City Curling
Profit & Loss
 May 2025

	May 25
Ordinary Income/Expense	
Income	
40000 · Membership Revenue	2,476.31
40010 · League Entry Fees	6,810.00
40013 · Stripe Fee Income	76.40
40030 · Sponsorships	428.58
40100 · Bonspiel Income - Fees	10,350.00
40101 · Bonspiel Income - Raffle	1,985.00
40105 · Bonspiel Income - 50/50	165.00
49000 · Interest Income	301.86
	22,593.15
Total Income	22,593.15
Expense	
50101 · Bonspiel Expense - Food	2,365.23
50102 · Bonspiel Expense - Beverages	1,516.37
50104 · Bonspiel Expense - Supplies	467.77
50106 · Bonspiel Exp - Silent Auction	313.06
50107 · Bonspiel Expense - Entertainmen	360.00
50200 · Bonspiel Expense - Prizes	140.00
60010 · Rent Expense	15,000.00
60040 · Computer and Internet Expenses	33.35
60050 · Repairs and Maintenance	429.41
60100 · Insurance Expense	86.25
60101 · MWCA Dues	112.67
60102 · USA Curling Dues	339.06
60400 · Bank Service Charges	-0.97
60401 · Stripe Fees	4.62
60404 · Venmo Fees	17.54
66701 · Filing Fees	50.92
68023 · Membership Benefits	294.83
79003 · Depreciation Expens - Stones	267.76
79004 · Depreciation - Handles	10.69
79005 · Depreciation - Plaques & Awards	11.24
79007 · Depreciation - Facility Upgrade	203.02
	22,022.82
Total Expense	22,022.82
Net Ordinary Income	570.33
Net Income	570.33

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Accrual Basis

Windy City Curling
Profit & Loss
May 2025

	<u>May 25</u>
Ordinary Income/Expense	
Income	
40100 · Bonspiel Income - Fees	8,800.00
40101 · Bonspiel Income - Raffle	1,960.00
40105 · Bonspiel Income - 50/50	165.00
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Total Income	10,925.00
Expense	
50101 · Bonspiel Expense - Food	2,365.23
50102 · Bonspiel Expense - Beverages	1,516.37
50104 · Bonspiel Expense - Supplies	467.77
50106 · Bonspiel Exp - Silent Auction	313.06
50107 · Bonspiel Expense - Entertainmen	360.00
50200 · Bonspiel Expense - Prizes	140.00
60404 · Venmo Fees	16.40
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Total Expense	5,178.83
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Net Ordinary Income	5,746.17
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Net Income	<u><u>5,746.17</u></u>

Windy City Curling
Profit & Loss
September 2024 through May 2025

	Sep '24 - May 25
Ordinary Income/Expense	
Income	
40000 · Membership Revenue	15,514.00
40010 · League Entry Fees	113,249.53
40013 · Stripe Fee Income	1,370.16
40021 · Merchandise Commission	130.87
40030 · Sponsorships	3,000.00
40040 · 3rd Party Donations	1,896.28
40050 · Banquet Revenue	1,175.00
40100 · Bonspiel Income - Fees	18,350.00
40101 · Bonspiel Income - Raffle	3,155.00
40105 · Bonspiel Income - 50/50	750.00
49000 · Interest Income	1,985.07
Total Income	160,575.91
Expense	
50101 · Bonspiel Expense - Food	5,274.68
50102 · Bonspiel Expense - Beverages	2,589.97
50103 · Bonspiel Expense - Awards	249.44
50104 · Bonspiel Expense - Supplies	997.12
50106 · Bonspiel Exp - Silent Auction	313.06
50107 · Bonspiel Expense - Entertainmen	1,020.00
50200 · Bonspiel Expense - Prizes	433.00
60001 · Donations Expense	1,171.91
60010 · Rent Expense	105,000.00
60040 · Computer and Internet Expenses	857.13
60050 · Repairs and Maintenance	3,005.87
60100 · Insurance Expense	648.35
60101 · MWCA Dues	1,172.67
60102 · USA Curling Dues	3,491.73
60400 · Bank Service Charges	-0.97
60401 · Stripe Fees	13.80
60404 · Venmo Fees	37.27
64600 · Merchandise Expense	13.60
64700 · Event Expenses	1,812.02
66701 · Filing Fees	273.10
68023 · Membership Benefits	2,050.72
79003 · Depreciation Expens - Stones	2,409.84
79004 · Depreciation - Handles	96.21
79005 · Depreciation - Plaques & Awards	101.16
79007 · Depreciation - Facility Upgrade	1,135.14
Total Expense	134,166.82
Net Ordinary Income	26,409.09
Net Income	26,409.09

Windy City Curling

Profit & Loss Budget vs. Actual

May 2025

	May 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
40000 · Membership Revenue	2,476.31	166.67	2,309.64	1,485.8%
40010 · League Entry Fees	6,810.00	6,400.00	410.00	106.4%
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	76.40	50.00	26.40	152.8%
40020 · Merchandise Sales	0.00	0.00	0.00	0.0%
40021 · Merchandise Commission	0.00	83.33	-83.33	0.0%
40030 · Sponsorships	428.58	250.00	178.58	171.4%
40040 · 3rd Party Donations	0.00	416.66	-416.66	0.0%
40050 · Banquet Revenue	0.00	0.00	0.00	0.0%
40100 · Bonspiel Income - Fees	10,350.00	0.00	10,350.00	100.0%
40101 · Bonspiel Income - Raffle	1,985.00	0.00	1,985.00	100.0%
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	165.00	0.00	165.00	100.0%
40200 · Investment Income	0.00	0.00	0.00	0.0%
49000 · Interest Income	301.86	150.00	151.86	201.2%
Total Income	22,593.15	7,516.66	15,076.49	300.6%
Expense				
50020 · Merch COGS	0.00	0.00	0.00	0.0%
50100 · Bonspiel Expense - Ice Rental	0.00	0.00	0.00	0.0%
50101 · Bonspiel Expense - Food	2,365.23	0.00	2,365.23	100.0%
50102 · Bonspiel Expense - Beverages	1,516.37	0.00	1,516.37	100.0%
50103 · Bonspiel Expense - Awards	0.00	0.00	0.00	0.0%
50104 · Bonspiel Expense - Supplies	467.77	0.00	467.77	100.0%
50105 · Bonspiel Expense - Advertising	0.00	0.00	0.00	0.0%
50106 · Bonspiel Exp - Silent Auction	313.06	0.00	313.06	100.0%
50107 · Bonspiel Expense - Entertainmen	360.00	0.00	360.00	100.0%
50108 · Bonspiel Expense - Sponsorship	0.00	0.00	0.00	0.0%
50200 · Bonspiel Expense - Prizes	140.00	0.00	140.00	100.0%
60000 · Advertising and Promotion	0.00	41.00	-41.00	0.0%
60001 · Donations Expense	0.00	8.33	-8.33	0.0%
60010 · Rent Expense	15,000.00	9,026.00	5,974.00	166.2%
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	33.35	106.66	-73.31	31.3%
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	-0.97	0.00	-0.97	100.0%
60401 · Stripe Fees	4.62	16.66	-12.04	27.7%
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	17.54	0.00	17.54	100.0%
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	294.83	0.00	294.83	100.0%
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%

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Accrual Basis

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

	<u>May 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>22,022.82</u>	<u>10,285.30</u>	<u>11,737.52</u>	<u>214.1%</u>
Net Ordinary Income	<u>570.33</u>	<u>-2,768.64</u>	<u>3,338.97</u>	<u>-20.6%</u>
Net Income	<u><u>570.33</u></u>	<u><u>-2,768.64</u></u>	<u><u>3,338.97</u></u>	<u><u>-20.6%</u></u>

Windy City Curling
Balance Sheet
As of May 31, 2025

	May 31, 25
ASSETS	
Current Assets	
Checking/Savings	
10000 · US Bank - Checking	43,778.64
10021 · Live Oak Bank - Savings	107,948.21
Total Checking/Savings	151,726.85
Accounts Receivable	
11000 · Accounts Receivable	250.00
Total Accounts Receivable	250.00
Other Current Assets	
10030 · Petty Cash	252.00
11010 · Stripe Receivable	24.16
11040 · Venmo	822.46
12000 · Merchandise Inventory	10,830.60
13000 · Prepaid Expenses	7,665.48
Total Other Current Assets	19,594.70
Total Current Assets	171,571.55
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	-17,755.66
16005 · A/D - Curling Equip	-566.57
16007 · A/D - Plaques & Awards	-415.88
16009 · A/D - Facility Upgrades	-1,135.14
Total Fixed Assets	51,397.97
Other Assets	
17001 · Investment in CCC, Inc.	100,000.00
Total Other Assets	100,000.00
TOTAL ASSETS	322,969.52
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	48,448.97
Total Accounts Payable	48,448.97
Other Current Liabilities	
20100 · Other Current Liabilities	
20110 · Locker Liability	1,355.00
20100 · Other Current Liabilities - Other	1,310.91
Total 20100 · Other Current Liabilities	2,665.91
21000 · Deferred Revenue	18,565.00
Total Other Current Liabilities	21,230.91
Total Current Liabilities	69,679.88
Total Liabilities	69,679.88

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Accrual Basis

Windy City Curling
Balance Sheet
As of May 31, 2025

	<u>May 31, 25</u>
Equity	
31300 · Perm. Restricted Net Assets	72,805.85
32000 · Unrestricted Net Assets	154,074.70
Net Income	26,409.09
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Total Equity	253,289.64
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TOTAL LIABILITIES & EQUITY	322,969.52
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Windy City Curling
Statement of Cash Flows
 May 2025

	May 25
OPERATING ACTIVITIES	
Net Income	570.33
Adjustments to reconcile Net Income to net cash provided by operations:	
10030 · Petty Cash	-22.00
11010 · Stripe Receivable	892.40
11040 · Venmo	-822.46
13000 · Prepaid Expenses	1,346.49
20000 · Accounts Payable	22,548.97
20110 · Locker Liability	10.00
21000 · Deferred Revenue	-14,184.89
	10,338.84
Net cash provided by Operating Activities	10,338.84
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 Investing Activities	492.71
Net cash increase for period	10,831.55
Cash at beginning of period	140,895.30
Cash at end of period	151,726.85