

Windy City Curling
Profit & Loss
 November 2024

	Nov 24
Ordinary Income/Expense	
Income	
40000 · Membership Revenue	1,762.14
40010 · League Entry Fees	13,880.00
40013 · Stripe Fee Income	54.30
40021 · Merchandise Commission	29.11
40030 · Sponsorships	428.57
49000 · Interest Income	111.32
	16,265.44
Total Income	16,265.44
Expense	
50101 · Bonspiel Expense - Food	443.34
50104 · Bonspiel Expense - Supplies	35.76
60010 · Rent Expense	15,000.00
60040 · Computer and Internet Expenses	74.17
60050 · Repairs and Maintenance	429.41
60100 · Insurance Expense	77.92
60101 · MWCA Dues	152.33
60102 · USA Curling Dues	487.81
60401 · Stripe Fees	1.25
66701 · Filing Fees	9.25
79003 · Depreciation Expens - Stones	267.76
79004 · Depreciation - Handles	10.69
79005 · Depreciation - Plaques & Awards	11.24
	17,000.93
Total Expense	17,000.93
Net Ordinary Income	-735.49
Net Income	-735.49

Windy City Curling
Profit & Loss
September through November 2024

	Sep - Nov 24
Ordinary Income/Expense	
Income	
40000 · Membership Revenue	1,762.14
40010 · League Entry Fees	13,880.00
40013 · Stripe Fee Income	283.77
40021 · Merchandise Commission	88.77
40030 · Sponsorships	428.57
40040 · 3rd Party Donations	872.00
49000 · Interest Income	345.09
	17,660.34
Expense	
50101 · Bonspiel Expense - Food	443.34
50104 · Bonspiel Expense - Supplies	35.76
60001 · Donations Expense	1.91
60010 · Rent Expense	15,000.00
60040 · Computer and Internet Expenses	284.53
60050 · Repairs and Maintenance	429.41
60100 · Insurance Expense	233.76
60101 · MWCA Dues	456.99
60102 · USA Curling Dues	1,463.45
60401 · Stripe Fees	1.50
64600 · Merchandise Expense	13.60
66701 · Filing Fees	9.25
79003 · Depreciation Expens - Stones	803.28
79004 · Depreciation - Handles	32.07
79005 · Depreciation - Plaques & Awards	33.72
	19,242.57
Total Expense	19,242.57
Net Ordinary Income	-1,582.23
Net Income	-1,582.23

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

	Nov 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
40000 · Membership Revenue	1,762.14	1,500.00	262.14	117.5%
40010 · League Entry Fees	13,880.00	12,209.00	1,671.00	113.7%
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	54.30	50.00	4.30	108.6%
40020 · Merchandise Sales	0.00	0.00	0.00	0.0%
40021 · Merchandise Commission	29.11	83.33	-54.22	34.9%
40030 · Sponsorships	428.57	250.00	178.57	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	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	111.32	150.00	-38.68	74.2%
Total Income	16,265.44	14,658.99	1,606.45	111.0%
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	443.34	0.00	443.34	100.0%
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	35.76	0.00	35.76	100.0%
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	8.33	-8.33	0.0%
60010 · Rent Expense	15,000.00	10,965.00	4,035.00	136.8%
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	74.17	106.66	-32.49	69.5%
60050 · Repairs and Maintenance	429.41	0.00	429.41	100.0%
60100 · Insurance Expense	77.92	77.92	0.00	100.0%
60101 · MWCA Dues	152.33	175.00	-22.67	87.0%
60102 · USA Curling Dues	487.81	526.25	-38.44	92.7%
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	0.00	0.00	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	9.25	0.00	9.25	100.0%
66900 · Reconciliation Discrepancies	0.00	0.00	0.00	0.0%
68010 · Travel Expense	0.00	0.00	0.00	0.0%

2:40 PM

12/15/24

Accrual Basis

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

	Nov 24	Budget	\$ Over Budget	% of Budget
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%
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	267.92	-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	0.00	0.00	0.00	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	17,000.93	12,225.32	4,775.61	139.1%
Net Ordinary Income	-735.49	2,433.67	-3,169.16	-30.2%
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	-735.49	2,433.67	-3,169.16	-30.2%

**Windy City Curling
 Balance Sheet
 As of November 30, 2024**

	Nov 30, 24
ASSETS	
Current Assets	
Checking/Savings	
10000 · US Bank - Checking	52,788.87
10021 · Live Oak Bank - Savings	36,309.34
Total Checking/Savings	89,098.21
Accounts Receivable	
11000 · Accounts Receivable	6,029.60
Total Accounts Receivable	6,029.60
Other Current Assets	
10030 · Petty Cash	285.00
11010 · Stripe Receivable	957.44
12000 · Merchandise Inventory	4,850.90
13000 · Prepaid Expenses	14,233.23
Total Other Current Assets	20,326.57
Total Current Assets	115,454.38
Fixed Assets	
15003 · Stones	32,095.21
15005 · Curling Equipment	1,282.36
15007 · Plaques & Trophies	1,349.00
15009 · Facility Upgrades	31,565.04
16003 · A/D - Stones	-16,149.10
16005 · A/D - Curling Equip	-502.43
16007 · A/D - Plaques & Awards	-348.44
Total Fixed Assets	49,291.64
Other Assets	
17001 · Investment in CCC, Inc.	100,000.00
Total Other Assets	100,000.00
TOTAL ASSETS	264,746.02
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	5,808.41
Total Accounts Payable	5,808.41
Other Current Liabilities	
20100 · Other Current Liabilities	
20110 · Locker Liability	1,145.00
Total 20100 · Other Current Liabilities	1,145.00
21000 · Deferred Revenue	32,494.29
Total Other Current Liabilities	33,639.29
Total Current Liabilities	39,447.70
Total Liabilities	39,447.70
Equity	
31300 · Perm. Restricted Net Assets	72,805.85
32000 · Unrestricted Net Assets	154,074.70
Net Income	-1,582.23
Total Equity	225,298.32
TOTAL LIABILITIES & EQUITY	264,746.02

Facility Rebuilding Costs	Amount		Asset Class
Locker Expansion	\$ 5,269.96		Fixed Asset
Facility Upgrades (Offices, carpet, boards, etc)	\$ 19,658.00		Fixed Asset
Dakota (Marco Hacks & Pebble Can)	\$ 869.87		Fixed Asset
Insulation Shipping	\$ 600.00		Fixed Asset
Equipment Checkup - Chiller	\$ 2,713.77		Expense
Equipment Checkup - DeHu	\$ 2,439.09		Expense
Minifridge	\$ 299.59		Fixed Asset
Drapes & Rods, Blinds	\$ 404.37		Fixed Asset
New TVs & Chromecasts	\$ 1,523.94		Fixed Asset
Countertop	\$ 1,778.45		Fixed Asset
Streaming Equipment Updates	\$ 300.00	Estimate	Fixed Asset
Map Wall	\$ 135.82		Fixed Asset
Coffee Bar Area	\$ 63.93		Fixed Asset
Flags (US, Canada and India)	\$ 67.67		Fixed Asset
Printer	\$ 269.98		Fixed Asset
Miscellaneous Supplies (power strips, office supplies, lights, etc)	\$ 119.85		Fixed Asset
Networking/Electrical	\$ 503.61		Fixed Asset
Merch Wall	\$ 1,500.00	Estimate	Fixed Asset
Sound System	\$ 1,800.00	Estimate	Fixed Asset
Office Furniture	\$ 2,000.00	Estimate	Fixed Asset
Total	\$ 42,317.90		
Fixed Assets	\$ 37,165.04		
Expenses	\$ 5,152.86		

Windy City Curling
Statement of Cash Flows
November 2024

	Nov 24
OPERATING ACTIVITIES	
Net Income	-735.49
Adjustments to reconcile Net Income to net cash provided by operations:	
10030 · Petty Cash	-20.00
11010 · Stripe Receivable	-705.01
12000 · Merchandise Inventory	-2,122.49
13000 · Prepaid Expenses	10,506.29
14000 · Loans	31,000.00
20000 · Accounts Payable	5,717.90
20110 · Locker Liability	345.00
21000 · Deferred Revenue	-5,020.71
	38,965.49
INVESTING ACTIVITIES	
15009 · Facility Upgrades	-31,565.04
16003 · A/D - Stones	267.76
16005 · A/D - Curling Equip	10.69
16007 · A/D - Plaques & Awards	11.24
	-31,275.35
Net cash provided by Operating Activities	38,965.49
Net cash provided by Investing Activities	-31,275.35
Net cash increase for period	7,690.14
Cash at beginning of period	81,408.07
Cash at end of period	89,098.21