

1:39 PM

11/25/24

Accrual Basis

Windy City Curling
Profit & Loss
October 2024

	<u>Oct 24</u>
Ordinary Income/Expense	
Income	
40013 · Stripe Fee Income	228.03
40040 · 3rd Party Donations	570.00
49000 · Interest Income	<u>117.61</u>
Total Income	915.64
Expense	
60040 · Computer and Internet Expenses	105.18
60100 · Insurance Expense	77.92
60101 · MWCA Dues	152.33
60102 · USA Curling Dues	487.82
79003 · Depreciation Expens - Stones	267.76
79004 · Depreciation - Handles	10.69
79005 · Depreciation - Plaques & Awards	<u>11.24</u>
Total Expense	<u>1,112.94</u>
Net Ordinary Income	<u>-197.30</u>
Net Income	<u><u>-197.30</u></u>

1:39 PM

11/25/24

Accrual Basis

Windy City Curling
Profit & Loss
September through October 2024

	<u>Sep - Oct 24</u>
Ordinary Income/Expense	
Income	
40013 · Stripe Fee Income	229.47
40021 · Merchandise Commission	59.66
40040 · 3rd Party Donations	872.00
49000 · Interest Income	233.77
	<hr/>
Total Income	1,394.90
Expense	
60001 · Donations Expense	1.91
60040 · Computer and Internet Expenses	210.36
60100 · Insurance Expense	155.84
60101 · MWCA Dues	304.66
60102 · USA Curling Dues	975.64
60401 · Stripe Fees	0.25
64600 · Merchandise Expense	13.60
79003 · Depreciation Expens - Stones	535.52
79004 · Depreciation - Handles	21.38
79005 · Depreciation - Plaques & Awards	22.48
	<hr/>
Total Expense	2,241.64
	<hr/>
Net Ordinary Income	-846.74
	<hr/>
Net Income	-846.74
	<hr/> <hr/>

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

	Oct 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
40000 · Membership Revenue	0.00	1,500.00	-1,500.00	0.0%
40010 · League Entry Fees	0.00	12,209.00	-12,209.00	0.0%
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	228.03	50.00	178.03	456.1%
40020 · Merchandise Sales	0.00	0.00	0.00	0.0%
40021 · Merchandise Commission	0.00	83.33	-83.33	0.0%
40030 · Sponsorships	0.00	250.00	-250.00	0.0%
40040 · 3rd Party Donations	570.00	416.66	153.34	136.8%
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	117.61	150.00	-32.39	78.4%
Total Income	915.64	14,658.99	-13,743.35	6.2%
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	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	8.33	-8.33	0.0%
60010 · Rent Expense	0.00	10,965.00	-10,965.00	0.0%
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	105.18	106.66	-1.48	98.6%
60050 · Repairs and Maintenance	0.00	0.00	0.00	0.0%
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	487.82	526.25	-38.43	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	0.00	16.66	-16.66	0.0%
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	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%

1:40 PM

11/25/24

Accrual Basis

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

	Oct 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	1,822.80	-1,822.80	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	1,112.94	14,048.12	-12,935.18	7.9%
Net Ordinary Income	-197.30	610.87	-808.17	-32.3%
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	-197.30	610.87	-808.17	-32.3%

**Windy City Curling
 Balance Sheet
 As of October 31, 2024**

	Oct 31, 24
ASSETS	
Current Assets	
Checking/Savings	
10000 · US Bank - Checking	45,209.86
10021 · Live Oak Bank - Savings	36,198.21
Total Checking/Savings	81,408.07
Accounts Receivable	
11000 · Accounts Receivable	6,029.60
Total Accounts Receivable	6,029.60
Other Current Assets	
10030 · Petty Cash	265.00
11010 · Stripe Receivable	252.43
12000 · Merchandise Inventory	2,728.41
13000 · Prepaid Expenses	24,739.52
14000 · Loans	31,000.00
Total Other Current Assets	58,985.36
Total Current Assets	146,423.03
Fixed Assets	
15003 · Stones	32,095.21
15005 · Curling Equipment	1,282.36
15007 · Plaques & Trophies	1,349.00
16003 · A/D - Stones	-15,881.34
16005 · A/D - Curling Equip	-491.74
16007 · A/D - Plaques & Awards	-337.20
Total Fixed Assets	18,016.29
Other Assets	
17001 · Investment in CCC, Inc.	100,000.00
Total Other Assets	100,000.00
TOTAL ASSETS	264,439.32
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	90.51
Total Accounts Payable	90.51
Other Current Liabilities	
20100 · Other Current Liabilities	
20110 · Locker Liability	800.00
Total 20100 · Other Current Liabilities	800.00
21000 · Deferred Revenue	37,515.00
Total Other Current Liabilities	38,315.00
Total Current Liabilities	38,405.51
Total Liabilities	38,405.51
Equity	
31300 · Perm. Restricted Net Assets	72,805.85
32000 · Unrestricted Net Assets	154,074.70
Net Income	-846.74
Total Equity	226,033.81
TOTAL LIABILITIES & EQUITY	264,439.32

Windy City Curling
Statement of Cash Flows
October 2024

	<u>Oct 24</u>
OPERATING ACTIVITIES	
Net Income	-197.30
Adjustments to reconcile Net Income to net cash provided by operations:	
11010 · Stripe Receivable	-252.68
13000 · Prepaid Expenses	750.75
20110 · Locker Liability	155.00
21000 · Deferred Revenue	34,006.00
	<hr/>
Net cash provided by Operating Activities	34,461.77
INVESTING ACTIVITIES	
16003 · A/D - Stones	267.76
16005 · A/D - Curling Equip	10.69
16007 · A/D - Plaques & Awards	11.24
	<hr/>
Net cash provided by Investing Activities	289.69
	<hr/>
Net cash increase for period	34,751.46
Cash at beginning of period	46,656.61
	<hr/>
Cash at end of period	<u><u>81,408.07</u></u>