

Windy City Curling
Profit & Loss
September 2024

	<u>Sep 24</u>
Ordinary Income/Expense	
Income	
40013 · Stripe Fee Income	1.44
40021 · Merchandise Commission	59.66
40040 · 3rd Party Donations	302.00
49000 · Interest Income	116.16
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Total Income	479.26
Expense	
60001 · Donations Expense	1.91
60040 · Computer and Internet Expenses	105.18
60100 · Insurance Expense	77.92
60101 · MWCA Dues	152.33
60102 · USA Curling Dues	487.82
60401 · Stripe Fees	0.25
64600 · Merchandise Expense	13.60
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Total Expense	839.01
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Net Ordinary Income	-359.75
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Net Income	<u><u>-359.75</u></u>

Windy City Curling

Profit & Loss Budget vs. Actual

September 2024

	Sep 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
40000 · Membership Revenue	0.00	0.00	0.00	0.0%
40010 · League Entry Fees	0.00	0.00	0.00	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	1.44	50.00	-48.56	2.9%
40020 · Merchandise Sales	0.00	0.00	0.00	0.0%
40021 · Merchandise Commission	59.66	83.33	-23.67	71.6%
40030 · Sponsorships	0.00	0.00	0.00	0.0%
40040 · 3rd Party Donations	302.00	416.66	-114.66	72.5%
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	116.16	150.00	-33.84	77.4%
Total Income	479.26	699.99	-220.73	68.5%
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	1.91	8.33	-6.42	22.9%
60010 · Rent Expense	0.00	0.00	0.00	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	0.25	16.66	-16.41	1.5%
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	13.60	12.50	1.10	108.8%
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%

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Accrual Basis

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

	Sep 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	0.00	267.92	-267.92	0.0%
79004 · Depreciation - Handles	0.00	10.67	-10.67	0.0%
79005 · Depreciation - Plaques & Awards	0.00	11.25	-11.25	0.0%
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	839.01	1,260.32	-421.31	66.6%
Net Ordinary Income	-359.75	-560.33	200.58	64.2%
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	-359.75	-560.33	200.58	64.2%

Windy City Curling
Balance Sheet
As of September 30, 2024

	Sep 30, 24
ASSETS	
Current Assets	
Checking/Savings	
10000 · US Bank - Checking	10,575.93
10021 · Live Oak Bank - Savings	36,080.68
Total Checking/Savings	46,656.61
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	-0.25
12000 · Merchandise Inventory	2,728.41
13000 · Prepaid Expenses	25,490.27
14000 · Loans	31,000.00
Total Other Current Assets	59,483.43
Total Current Assets	112,169.64
Fixed Assets	
15003 · Stones	32,095.21
15005 · Curling Equipment	1,282.36
15007 · Plaques & Trophies	1,349.00
16003 · A/D - Stones	-15,345.82
16005 · A/D - Curling Equip	-470.36
16007 · A/D - Plaques & Awards	-314.72
Total Fixed Assets	18,595.67
Other Assets	
17001 · Investment in CCC, Inc.	100,000.00
Total Other Assets	100,000.00
TOTAL ASSETS	230,765.31
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	645.00
Total 20100 · Other Current Liabilities	645.00
21000 · Deferred Revenue	3,509.00
Total Other Current Liabilities	4,154.00
Total Current Liabilities	4,244.51
Total Liabilities	4,244.51
Equity	
31300 · Perm. Restricted Net Assets	72,805.85
32000 · Unrestricted Net Assets	154,074.70
Net Income	-359.75
Total Equity	226,520.80
TOTAL LIABILITIES & EQUITY	230,765.31

Windy City Curling
Statement of Cash Flows
September 2024

	<u>Sep 24</u>
OPERATING ACTIVITIES	
Net Income	-359.75
Adjustments to reconcile Net Income to net cash provided by operations:	
11010 · Stripe Receivable	0.25
13000 · Prepaid Expenses	750.75
21000 · Deferred Revenue	209.00
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Net cash provided by Operating Activities	600.25
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Net cash increase for period	600.25
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Cash at beginning of period	46,056.36
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Cash at end of period	46,656.61
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