

Windy City Curling
Profit & Loss
August 2025

	Aug 25
Ordinary Income/Expense	
Income	
40013 · Stripe Fee Income	700.49
40020 · Merchandise Sales	857.00
40040 · 3rd Party Donations	5.44
49000 · Interest Income	217.53
Total Income	1,780.46
Expense	
50020 · Merch COGS	538.70
60010 · Rent Expense	15,000.00
60040 · Computer and Internet Expenses	105.85
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	2.91
66701 · Filing Fees	50.92
68025 · Bad Debt Expense	250.00
79003 · Depreciation Expens - Stones	267.76
79004 · Depreciation - Handles	10.69
79005 · Depreciation - Plaques & Awards	11.24
79006 · Depreciation - Computers	153.72
79007 · Depreciation - Facility Upgrade	203.02
Total Expense	17,562.20
Net Ordinary Income	-15,781.74
Net Income	-15,781.74

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Accrual Basis

Windy City Curling

Profit & Loss

September 2024 through August 2025

	Sep '24 - Aug 25
Ordinary Income/Expense	
Income	
40000 · Membership Revenue	16,289.00
40010 · League Entry Fees	124,189.53
40013 · Stripe Fee Income	2,071.83
40020 · Merchandise Sales	4,041.35
40021 · Merchandise Commission	130.87
40030 · Sponsorships	2,000.00
40040 · 3rd Party Donations	2,784.97
40050 · Banquet Revenue	1,175.00
40100 · Bonspiel Income - Fees	25,660.00
40101 · Bonspiel Income - Raffle	4,315.00
40105 · Bonspiel Income - 50/50	750.00
49000 · Interest Income	2,553.43
Total Income	185,960.98
Expense	
50020 · Merch COGS	3,054.77
50101 · Bonspiel Expense - Food	8,190.94
50102 · Bonspiel Expense - Beverages	3,467.97
50103 · Bonspiel Expense - Awards	470.96
50104 · Bonspiel Expense - Supplies	1,604.89
50106 · Bonspiel Exp - Silent Auction	313.06
50107 · Bonspiel Expense - Entertainmen	1,950.00
50200 · Bonspiel Expense - Prizes	579.10
60001 · Donations Expense	1,171.91
60010 · Rent Expense	150,000.00
60040 · Computer and Internet Expenses	1,174.68
60050 · Repairs and Maintenance	4,294.10
60100 · Insurance Expense	907.10
60101 · MWCA Dues	1,510.68
60102 · USA Curling Dues	4,508.91
60400 · Bank Service Charges	-0.97
60401 · Stripe Fees	21.69
60402 · PayPal Fees	3.28
60404 · Venmo Fees	51.19
64600 · Merchandise Expense	13.60
64700 · Event Expenses	1,812.02
64900 · Office Supplies	128.10
66701 · Filing Fees	425.86
68023 · Membership Benefits	2,050.72
68025 · Bad Debt Expense	250.00
79003 · Depreciation Expens - Stones	3,213.12
79004 · Depreciation - Handles	128.28
79005 · Depreciation - Plaques & Awards	134.88
79006 · Depreciation - Computers	153.72
79007 · Depreciation - Facility Upgrade	1,744.20
Total Expense	193,328.76
Net Ordinary Income	-7,367.78
Net Income	-7,367.78

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Accrual Basis

Windy City Curling

Profit & Loss Budget vs. Actual

August 2025

	Aug 25	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	700.49	50.00	650.49	1,401.0%
40020 · Merchandise Sales	857.00	0.00	857.00	100.0%
40021 · Merchandise Commission	0.00	83.37	-83.37	0.0%
40030 · Sponsorships	0.00	250.00	-250.00	0.0%
40040 · 3rd Party Donations	5.44	416.74	-411.30	1.3%
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	217.53	150.00	67.53	145.0%
Total Income	1,780.46	950.11	830.35	187.4%
Expense				
50020 · Merch COGS	538.70	0.00	538.70	100.0%
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 - 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	41.00	-41.00	0.0%
60001 · Donations Expense	0.00	8.37	-8.37	0.0%
60010 · Rent Expense	15,000.00	0.00	15,000.00	100.0%
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	105.85	106.74	-0.89	99.2%
60050 · Repairs and Maintenance	429.41	0.00	429.41	100.0%
60100 · Insurance Expense	86.25	77.88	8.37	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	2.91	16.74	-13.83	17.4%
60402 · PayPal Fees	0.00	0.00	0.00	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	4.24	-4.24	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	0.00	0.00	0.00	0.0%
68025 · Bad Debt Expense	250.00			
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
August 2025

	Aug 25	Budget	\$ Over Budget	% of Budget
79006 · Depreciation - Computers	153.72	0.00	153.72	100.0%
79007 · Depreciation - Facility Upgrade	203.02			
Total Expense	17,562.20	1,258.54	16,303.66	1,395.4%
Net Ordinary Income	-15,781.74	-308.43	-15,473.31	5,116.8%
Net Income	-15,781.74	-308.43	-15,473.31	5,116.8%

Windy City Curling
Balance Sheet
As of August 31, 2025

	Aug 31, 25
ASSETS	
Current Assets	
Checking/Savings	
10000 · US Bank - Checking	41,114.52
10021 · Live Oak Bank - Savings	122,515.96
Total Checking/Savings	163,630.48
Accounts Receivable	
11000 · Accounts Receivable	857.00
Total Accounts Receivable	857.00
Other Current Assets	
10030 · Petty Cash	125.00
11010 · Stripe Receivable	5,609.44
12000 · Merchandise Inventory	9,034.76
13000 · Prepaid Expenses	3,130.04
Total Other Current Assets	17,899.24
Total Current Assets	182,386.72
Fixed Assets	
15003 · Stones	32,095.21
15005 · Curling Equipment	1,282.36
15007 · Plaques & Trophies	1,349.00
15008 · Computer Equipment	9,223.05
15009 · Facility Upgrades	36,544.65
16003 · A/D - Stones	-18,558.94
16005 · A/D - Curling Equip	-598.64
16007 · A/D - Plaques & Awards	-449.60
16008 · A/D - Computer Equipment	-153.72
16009 · A/D - Facility Upgrades	-1,744.20
Total Fixed Assets	58,989.17
Other Assets	
17001 · Investment in CCC, Inc.	100,000.00
Total Other Assets	100,000.00
TOTAL ASSETS	341,375.89
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	34,327.21
Total Accounts Payable	34,327.21
Other Current Liabilities	
20100 · Other Current Liabilities	
20110 · Locker Liability	1,935.00
20100 · Other Current Liabilities - Other	1,310.91
Total 20100 · Other Current Liabilities	3,245.91
21000 · Deferred Revenue	84,290.00
Total Other Current Liabilities	87,535.91
Total Current Liabilities	121,863.12
Total Liabilities	121,863.12

Windy City Curling
Balance Sheet
As of August 31, 2025

	Aug 31, 25
Equity	
31300 · Perm. Restricted Net Assets	72,805.85
32000 · Unrestricted Net Assets	154,074.70
Net Income	-7,367.78
Total Equity	219,512.77
TOTAL LIABILITIES & EQUITY	341,375.89

Windy City Curling

Statement of Cash Flows

August 2025

	Aug 25
OPERATING ACTIVITIES	
Net Income	-15,781.74
Adjustments to reconcile Net Income to net cash provided by operations:	
11000 · Accounts Receivable	-607.00
11010 · Stripe Receivable	-5,537.44
11020 · PayPal	136.72
12000 · Merchandise Inventory	-720.23
13000 · Prepaid Expenses	2,310.59
20000 · Accounts Payable	26,646.77
20110 · Locker Liability	580.00
21000 · Deferred Revenue	83,335.00
Net cash provided by Operating Activities	90,362.67
INVESTING ACTIVITIES	
15008 · Computer Equipment	-1,377.21
16003 · A/D - Stones	267.76
16005 · A/D - Curling Equip	10.69
16007 · A/D - Plaques & Awards	11.24
16008 · A/D - Computer Equipment	153.72
16009 · A/D - Facility Upgrades	203.02
Net cash provided by Investing Activities	-730.78
Net cash increase for period	89,631.89
Cash at beginning of period	73,998.59
Cash at end of period	163,630.48