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Accrual Basis

Windy City Curling
Profit & Loss
July 2025

	<u>Jul 25</u>
Ordinary Income/Expense	
Income	
49000 · Interest Income	174.26
Total Income	174.26
Expense	
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	3.73
64900 · Office Supplies	57.63
66701 · Filing Fees	50.92
79003 · Depreciation Expens - Stones	267.76
79004 · Depreciation - Handles	10.69
79005 · Depreciation - Plaques & Awards	11.24
79007 · Depreciation - Facility Upgrade	203.02
Total Expense	16,678.23
Net Ordinary Income	-16,503.97
Net Income	<u><u>-16,503.97</u></u>

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Accrual Basis

Windy City Curling

Profit & Loss

September 2024 through July 2025

	Sep '24 - Jul 25
Ordinary Income/Expense	
Income	
40000 · Membership Revenue	16,289.00
40010 · League Entry Fees	124,189.53
40013 · Stripe Fee Income	1,371.34
40020 · Merchandise Sales	3,184.35
40021 · Merchandise Commission	130.87
40030 · Sponsorships	2,000.00
40040 · 3rd Party Donations	2,779.53
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	2,335.90
Total Income	184,180.52
Expense	
50020 · Merch COGS	2,516.07
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	135,000.00
60040 · Computer and Internet Expenses	1,068.83
60050 · Repairs and Maintenance	3,864.69
60100 · Insurance Expense	820.85
60101 · MWCA Dues	1,398.01
60102 · USA Curling Dues	4,169.85
60400 · Bank Service Charges	-0.97
60401 · Stripe Fees	18.78
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	374.94
68023 · Membership Benefits	2,050.72
79003 · Depreciation Expens - Stones	2,945.36
79004 · Depreciation - Handles	117.59
79005 · Depreciation - Plaques & Awards	123.64
79007 · Depreciation - Facility Upgrade	1,541.18
Total Expense	175,766.56
Net Ordinary Income	8,413.96
Net Income	8,413.96

Windy City Curling

Profit & Loss Budget vs. Actual

July 2025

	Jul 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
40000 · Membership Revenue	0.00	166.66	-166.66	0.0%
40010 · League Entry Fees	0.00	6,400.00	-6,400.00	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	0.00	50.00	-50.00	0.0%
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	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	174.26	150.00	24.26	116.2%
Total Income	174.26	7,516.65	-7,342.39	2.3%
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	41.00	-41.00	0.0%
60001 · Donations Expense	0.00	8.33	-8.33	0.0%
60010 · Rent Expense	15,000.00	9,028.00	5,972.00	166.1%
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	106.66	-0.81	99.2%
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	0.00	0.00	0.00	0.0%
60401 · Stripe Fees	3.73	16.66	-12.93	22.4%
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	57.63	4.16	53.47	1,385.3%
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%
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
July 2025

	Jul 25	Budget	\$ Over Budget	% of Budget
79006 · Depreciation - Computers	0.00	0.00	0.00	0.0%
79007 · Depreciation - Facility Upgrade	203.02			
Total Expense	16,678.23	10,286.30	6,391.93	162.1%
Net Ordinary Income	-16,503.97	-2,769.65	-13,734.32	595.9%
Net Income	-16,503.97	-2,769.65	-13,734.32	595.9%

Windy City Curling Balance Sheet As of July 31, 2025

	Jul 31, 25
ASSETS	
Current Assets	
Checking/Savings	
10000 · US Bank - Checking	11,699.94
10021 · Live Oak Bank - Savings	62,298.65
Total Checking/Savings	73,998.59
Accounts Receivable	
11000 · Accounts Receivable	250.00
Total Accounts Receivable	250.00
Other Current Assets	
10030 · Petty Cash	125.00
11010 · Stripe Receivable	72.00
11020 · PayPal	136.72
12000 · Merchandise Inventory	8,314.53
13000 · Prepaid Expenses	5,440.63
Total Other Current Assets	14,088.88
Total Current Assets	88,337.47
Fixed Assets	
15003 · Stones	32,095.21
15005 · Curling Equipment	1,282.36
15007 · Plaques & Trophies	1,349.00
15008 · Computer Equipment	7,845.84
15009 · Facility Upgrades	36,544.65
16003 · A/D - Stones	-18,291.18
16005 · A/D - Curling Equip	-587.95
16007 · A/D - Plaques & Awards	-438.36
16009 · A/D - Facility Upgrades	-1,541.18
Total Fixed Assets	58,258.39
Other Assets	
17001 · Investment in CCC, Inc.	100,000.00
Total Other Assets	100,000.00
TOTAL ASSETS	246,595.86
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	7,680.44
Total Accounts Payable	7,680.44
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	955.00
Total Other Current Liabilities	3,620.91
Total Current Liabilities	11,301.35
Total Liabilities	11,301.35

Windy City Curling
Balance Sheet
As of July 31, 2025

	Jul 31, 25
Equity	
31300 · Perm. Restricted Net Assets	72,805.85
32000 · Unrestricted Net Assets	154,074.70
Net Income	8,413.96
Total Equity	235,294.51
TOTAL LIABILITIES & EQUITY	246,595.86

Windy City Curling
Statement of Cash Flows
July 2025

	Jul 25
OPERATING ACTIVITIES	
Net Income	-16,503.97
Adjustments to reconcile Net Income to net cash provided by operations:	
10030 · Petty Cash	807.00
11010 · Stripe Receivable	78.62
11040 · Venmo	666.08
13000 · Prepaid Expenses	1,051.66
20000 · Accounts Payable	-22,257.71
21000 · Deferred Revenue	955.00
Net cash provided by Operating Activities	-35,203.32
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
Net cash provided by Investing Activities	492.71
Net cash increase for period	-34,710.61
Cash at beginning of period	108,709.20
Cash at end of period	73,998.59