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05/09/26

Accrual Basis

Windy City Curling

Profit & Loss

April 2026

	Apr 26
Ordinary Income/Expense	
Income	
40000 · Membership Revenue	1,898.94
40010 · League Entry Fees	20,579.60
40013 · Stripe Fee Income	92.51
40020 · Merchandise Sales	454.00
49000 · Interest Income	252.77
Total Income	23,277.82
Expense	
50020 · Merch COGS	283.37
60010 · Rent Expense	16,350.00
60040 · Computer and Internet Expenses	107.96
60100 · Insurance Expense	86.25
60101 · MWCA Dues	140.67
60102 · USA Curling Dues	430.83
60401 · Stripe Fees	4.75
64600 · Merchandise Expense	45.40
66701 · Filing Fees	4.25
68023 · Membership Benefits	221.39
79003 · Depreciation Expens - Stones	267.76
79004 · Depreciation - Handles	10.69
79005 · Depreciation - Plaques & Awards	12.24
79006 · Depreciation - Computers	153.72
79007 · Depreciation - Facility Upgrade	203.03
Total Expense	18,322.31
Net Ordinary Income	4,955.51
Net Income	4,955.51

Windy City Curling

Profit & Loss

September 2025 through April 2026

	Sep '25 - Apr 26
Ordinary Income/Expense	
Income	
40000 · Membership Revenue	14,119.07
40010 · League Entry Fees	143,770.39
40013 · Stripe Fee Income	855.20
40020 · Merchandise Sales	5,514.00
40021 · Merchandise Commission	46.14
40040 · 3rd Party Donations	514.28
40060 · Open House Revenue	5,760.00
40100 · Bonspiel Income - Fees	7,585.00
40101 · Bonspiel Income - Raffle	1,100.00
40105 · Bonspiel Income - 50/50	456.00
49000 · Interest Income	1,995.19
Total Income	181,715.27
Expense	
50020 · Merch COGS	3,752.11
50100 · Bonspiel Expense - Ice Rental	2,000.00
50101 · Bonspiel Expense - Food	2,271.68
50102 · Bonspiel Expense - Beverages	1,492.06
50103 · Bonspiel Expense - Awards	125.00
50104 · Bonspiel Expense - Supplies	426.17
50107 · Bonspiel Expense - Entertainment	660.00
50200 · Bonspiel Expense - Prizes	228.00
60001 · Donations Expense	1,100.00
60010 · Rent Expense	128,800.00
60040 · Computer and Internet Expenses	856.68
60050 · Repairs and Maintenance	858.76
60100 · Insurance Expense	689.97
60101 · MWCA Dues	1,013.32
60102 · USA Curling Dues	3,173.12
60400 · Bank Service Charges	65.28
60401 · Stripe Fees	20.00
60402 · PayPal Fees	1.61
60404 · Venmo Fees	15.70
64600 · Merchandise Expense	594.25
64900 · Office Supplies	10.84
66701 · Filing Fees	316.39
68020 · Meals and Entertainment	413.63
68023 · Membership Benefits	1,701.44
79003 · Depreciation Expens - Stones	2,142.08
79004 · Depreciation - Handles	85.52
79005 · Depreciation - Plaques & Awards	94.92
79006 · Depreciation - Computers	1,229.76
79007 · Depreciation - Facility Upgrade	1,624.24
Total Expense	155,762.53
Net Ordinary Income	25,952.74
Net Income	25,952.74

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Accrual Basis

Windy City Curling

Profit & Loss Budget vs. Actual

April 2026

	Apr 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
40000 · Membership Revenue	1,898.94	1,889.00	9.94	100.5%
40010 · League Entry Fees	20,579.60	23,602.00	-3,022.40	87.2%
40013 · Stripe Fee Income	92.51	100.00	-7.49	92.5%
40020 · Merchandise Sales	454.00	400.00	54.00	113.5%
40021 · Merchandise Commission	0.00	20.00	-20.00	0.0%
40030 · Sponsorships	0.00	0.00	0.00	0.0%
40040 · 3rd Party Donations	0.00	200.00	-200.00	0.0%
40100 · Bonspiel Income - Fees	0.00	8,800.00	-8,800.00	0.0%
40101 · Bonspiel Income - Raffle	0.00	1,700.00	-1,700.00	0.0%
40105 · Bonspiel Income - 50/50	0.00	200.00	-200.00	0.0%
49000 · Interest Income	252.77	250.00	2.77	101.1%
Total Income	23,277.82	37,161.00	-13,883.18	62.6%
Expense				
50020 · Merch COGS	283.37	320.00	-36.63	88.6%
50100 · Bonspiel Expense - Ice Rental	0.00	2,000.00	-2,000.00	0.0%
50101 · Bonspiel Expense - Food	0.00	2,750.00	-2,750.00	0.0%
50102 · Bonspiel Expense - Beverages	0.00	1,850.00	-1,850.00	0.0%
50103 · Bonspiel Expense - Awards	0.00	100.00	-100.00	0.0%
50104 · Bonspiel Expense - Supplies	0.00	800.00	-800.00	0.0%
50106 · Bonspiel Exp - Silent Auction	0.00	0.00	0.00	0.0%
50107 · Bonspiel Expense - Entertainmen	0.00	360.00	-360.00	0.0%
50200 · Bonspiel Expense - Prizes	0.00	0.00	0.00	0.0%
60000 · Advertising and Promotion	0.00	0.00	0.00	0.0%
60001 · Donations Expense	0.00	8.00	-8.00	0.0%
60010 · Rent Expense	16,350.00	18,820.00	-2,470.00	86.9%
60040 · Computer and Internet Expenses	107.96	106.67	1.29	101.2%
60050 · Repairs and Maintenance	0.00	0.00	0.00	0.0%
60100 · Insurance Expense	86.25	86.25	0.00	100.0%
60101 · MWCA Dues	140.67	245.00	-104.33	57.4%
60102 · USA Curling Dues	430.83	605.60	-174.77	71.1%
60400 · Bank Service Charges	0.00	0.00	0.00	0.0%
60401 · Stripe Fees	4.75	5.00	-0.25	95.0%
60402 · PayPal Fees	0.00	1.00	-1.00	0.0%
60404 · Venmo Fees	0.00	10.00	-10.00	0.0%
64600 · Merchandise Expense	45.40	15.00	30.40	302.7%
64700 · Event Expenses	0.00	0.00	0.00	0.0%
64900 · Office Supplies	0.00	10.00	-10.00	0.0%
66700 · Professional Fees	0.00	500.00	-500.00	0.0%
66701 · Filing Fees	4.25	50.92	-46.67	8.3%
68023 · Membership Benefits	221.39	315.00	-93.61	70.3%
68025 · Bad Debt Expense	0.00	0.00	0.00	0.0%
79003 · Depreciation Expens - Stones	267.76	267.76	0.00	100.0%
79004 · Depreciation - Handles	10.69	10.69	0.00	100.0%
79005 · Depreciation - Plaques & Awards	12.24	11.24	1.00	108.9%
79006 · Depreciation - Computers	153.72	153.72	0.00	100.0%
79007 · Depreciation - Facility Upgrade	203.03	203.02	0.01	100.0%
Total Expense	18,322.31	29,604.87	-11,282.56	61.9%
Net Ordinary Income	4,955.51	7,556.13	-2,600.62	65.6%
Net Income	4,955.51	7,556.13	-2,600.62	65.6%

Windy City Curling

Balance Sheet

As of April 30, 2026

	Apr 30, 26
ASSETS	
Current Assets	
Checking/Savings	
10000 · US Bank - Checking	35,986.54
10021 · Live Oak Bank - Savings	109,510.13
Total Checking/Savings	145,496.67
Accounts Receivable	
11000 · Accounts Receivable	1,782.00
Total Accounts Receivable	1,782.00
Other Current Assets	
10030 · Petty Cash	350.00
11010 · Stripe Receivable	872.26
12000 · Merchandise Inventory	10,697.81
13000 · Prepaid Expenses	5,535.14
Total Other Current Assets	17,455.21
Total Current Assets	164,733.88
Fixed Assets	
15003 · Stones	32,095.21
15005 · Curling Equipment	1,282.36
15007 · Plaques & Trophies	1,469.00
15008 · Computer Equipment	9,223.05
15009 · Facility Upgrades	36,544.65
16003 · A/D - Stones	-20,701.02
16005 · A/D - Curling Equip	-684.16
16007 · A/D - Plaques & Awards	-544.52
16008 · A/D - Computer Equipment	-1,383.48
16009 · A/D - Facility Upgrades	-3,368.44
Total Fixed Assets	53,932.65
Other Assets	
17001 · Investment in CCC, Inc.	100,000.00
Total Other Assets	100,000.00
TOTAL ASSETS	318,666.53
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	16,763.63
Total Accounts Payable	16,763.63
Other Current Liabilities	
20100 · Other Current Liabilities	
20110 · Locker Liability	2,130.00
20100 · Other Current Liabilities - Other	2,758.94
Total 20100 · Other Current Liabilities	4,888.94
21000 · Deferred Revenue	51,545.54
Total Other Current Liabilities	56,434.48
Total Current Liabilities	73,198.11
Total Liabilities	73,198.11

Windy City Curling
Balance Sheet
As of April 30, 2026

	Apr 30, 26
Equity	
31300 · Perm. Restricted Net Assets	72,805.85
32000 · Unrestricted Net Assets	146,709.83
Net Income	25,952.74
Total Equity	245,468.42
TOTAL LIABILITIES & EQUITY	318,666.53

Windy City Curling

Statement of Cash Flows

April 2026

	Apr 26
OPERATING ACTIVITIES	
Net Income	4,955.51
Adjustments to reconcile Net Income to net cash provided by operations:	
11000 · Accounts Receivable	14,714.87
11010 · Stripe Receivable	629.92
12000 · Merchandise Inventory	283.37
13000 · Prepaid Expenses	918.85
20000 · Accounts Payable	-1,357.00
20100 · Other Current Liabilities	913.63
21000 · Deferred Revenue	-5,523.54
Net cash provided by Operating Activities	15,535.61
INVESTING ACTIVITIES	
16003 · A/D - Stones	267.76
16005 · A/D - Curling Equip	10.69
16007 · A/D - Plaques & Awards	12.24
16008 · A/D - Computer Equipment	153.72
16009 · A/D - Facility Upgrades	203.03
Net cash provided by Investing Activities	647.44
Net cash increase for period	16,183.05
Cash at beginning of period	129,313.62
Cash at end of period	145,496.67