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Accrual Basis

Windy City Curling
Profit & Loss
August 2026

	Aug 26
Ordinary Income/Expense	
Income	
40013 · Stripe Fee Income	683.72
49000 · Interest Income	238.62
Total Income	922.34
Expense	
60010 · Rent Expense	16,350.00
60040 · Computer and Internet Expenses	120.46
60100 · Insurance Expense	86.25
60101 · MWCA Dues	140.67
60102 · USA Curling Dues	430.83
60401 · Stripe Fees	3.45
66701 · Filing Fees	4.25
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
79050 · (Gain)Loss on sale of assets	
79052 · Merchandise Loss	2,295.38
Total 79050 · (Gain)Loss on sale of assets	2,295.38
Total Expense	20,078.73
Net Ordinary Income	-19,156.39
Net Income	-19,156.39

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Accrual Basis

Windy City Curling

Profit & Loss

September 2025 through August 2026

	Sep '25 - Aug 26
Ordinary Income/Expense	
Income	
40000 · Membership Revenue	17,120.00
40010 · League Entry Fees	181,870.00
40013 · Stripe Fee Income	1,659.60
40020 · Merchandise Sales	6,716.00
40021 · Merchandise Commission	46.14
40040 · 3rd Party Donations	514.28
40060 · Open House Revenue	5,760.00
40100 · Bonspiel Income - Fees	19,876.00
40101 · Bonspiel Income - Raffle	2,570.00
40104 · Bonspiel Inc - Silent Auction	255.00
40105 · Bonspiel Income - 50/50	633.00
49000 · Interest Income	2,959.46
Total Income	239,979.48
Expense	
50020 · Merch COGS	4,517.08
50100 · Bonspiel Expense - Ice Rental	4,000.00
50101 · Bonspiel Expense - Food	6,483.85
50102 · Bonspiel Expense - Beverages	3,035.46
50103 · Bonspiel Expense - Awards	125.00
50104 · Bonspiel Expense - Supplies	988.14
50107 · Bonspiel Expense - Entertainmen	1,520.00
50200 · Bonspiel Expense - Prizes	228.00
60001 · Donations Expense	1,100.00
60010 · Rent Expense	192,200.00
60040 · Computer and Internet Expenses	1,313.52
60050 · Repairs and Maintenance	858.76
60100 · Insurance Expense	1,034.97
60101 · MWCA Dues	1,576.00
60102 · USA Curling Dues	4,896.44
60400 · Bank Service Charges	65.28
60401 · Stripe Fees	54.22
60402 · PayPal Fees	110.82
60404 · Venmo Fees	45.78
64600 · Merchandise Expense	714.45
64900 · Office Supplies	10.84
66700 · Professional Fees	154.25
66701 · Filing Fees	329.14
68020 · Meals and Entertainment	413.63
68023 · Membership Benefits	2,527.83
79003 · Depreciation Expens - Stones	3,213.12
79004 · Depreciation - Handles	128.28
79005 · Depreciation - Plaques & Awards	143.88
79006 · Depreciation - Computers	1,844.64
79007 · Depreciation - Facility Upgrade	2,436.36
79050 · (Gain)Loss on sale of assets	
79052 · Merchandise Loss	2,295.38
Total 79050 · (Gain)Loss on sale of assets	2,295.38
Total Expense	238,365.12
Net Ordinary Income	1,614.36
Net Income	1,614.36

Windy City Curling Balance Sheet As of August 31, 2026

	Aug 31, 26
ASSETS	
Current Assets	
Checking/Savings	
10000 · US Bank - Checking	84,430.65
10021 · Live Oak Bank - Savings	115,473.74
Total Checking/Savings	199,904.39
Accounts Receivable	
11000 · Accounts Receivable	250.00
Total Accounts Receivable	250.00
Other Current Assets	
10030 · Petty Cash	370.00
11010 · Stripe Receivable	8,096.70
12000 · Merchandise Inventory	7,637.46
13000 · Prepaid Expenses	2,523.91
Total Other Current Assets	18,628.07
Total Current Assets	218,782.46
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	-21,772.06
16005 · A/D - Curling Equip	-726.92
16007 · A/D - Plaques & Awards	-593.48
16008 · A/D - Computer Equipment	-1,998.36
16009 · A/D - Facility Upgrades	-4,180.56
Total Fixed Assets	51,342.89
Other Assets	
17001 · Investment in CCC, Inc.	100,000.00
Total Other Assets	100,000.00
TOTAL ASSETS	370,125.35
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	30,560.00
Total Accounts Payable	30,560.00
Other Current Liabilities	
20100 · Other Current Liabilities	
20110 · Locker Liability	2,825.00
20120 · Simon Ganet Memorial Fund	5,041.00
20100 · Other Current Liabilities - Other	1,784.31
Total 20100 · Other Current Liabilities	9,650.31
21000 · Deferred Revenue	108,785.00
Total Other Current Liabilities	118,435.31
Total Current Liabilities	148,995.31
Total Liabilities	148,995.31

Windy City Curling
Balance Sheet
As of August 31, 2026

	Aug 31, 26
Equity	
31300 · Perm. Restricted Net Assets	72,805.85
32000 · Unrestricted Net Assets	146,709.83
Net Income	1,614.36
Total Equity	221,130.04
TOTAL LIABILITIES & EQUITY	370,125.35

Windy City Curling

Statement of Cash Flows

August 2026

	Aug 26
OPERATING ACTIVITIES	
Net Income	-19,156.39
Adjustments to reconcile Net Income to net cash provided by operations:	
11000 · Accounts Receivable	-47.50
10030 · Petty Cash	-20.00
11010 · Stripe Receivable	-7,203.90
12000 · Merchandise Inventory	2,295.38
13000 · Prepaid Expenses	697.46
20000 · Accounts Payable	-3,180.00
20110 · Locker Liability	695.00
20120 · Simon Ganet Memorial Fund	250.00
21000 · Deferred Revenue	104,385.00
Net cash provided by Operating Activities	78,715.05
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	79,362.49
Cash at beginning of period	120,541.90
Cash at end of period	199,904.39

Windy City Curling

Profit & Loss Budget vs. Actual

September 2025 through August 2026

	Sep '25 - Aug 26	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
40000 · Membership Revenue	17,120.00	17,500.00	-380.00
40010 · League Entry Fees	181,870.00	208,494.00	-26,624.00
40011 · Learn-to-Curl Income	0.00	0.00	0.00
40012 · Corporate Outing Revenue	0.00	0.00	0.00
40013 · Stripe Fee Income	1,659.60	1,000.00	659.60
40020 · Merchandise Sales	6,716.00	5,000.00	1,716.00
40021 · Merchandise Commission	46.14	200.00	-153.86
40030 · Sponsorships	0.00	0.00	0.00
40040 · 3rd Party Donations	514.28	2,000.00	-1,485.72
40050 · Banquet Revenue	0.00	0.00	0.00
40060 · Open House Revenue	5,760.00		
40100 · Bonspiel Income - Fees	19,876.00	36,060.00	-16,184.00
40101 · Bonspiel Income - Raffle	2,570.00	4,700.00	-2,130.00
40102 · Bonspiel Income - Vendors	0.00	0.00	0.00
40103 · Bonspiel Income - Food & Drink	0.00	0.00	0.00
40104 · Bonspiel Inc - Silent Auction	255.00	0.00	255.00
40105 · Bonspiel Income - 50/50	633.00	1,150.00	-517.00
40200 · Investment Income	0.00	0.00	0.00
49000 · Interest Income	2,959.46	3,000.00	-40.54
Total Income	239,979.48	279,104.00	-39,124.52
Expense			
50020 · Merch COGS	4,517.08	4,000.00	517.08
50100 · Bonspiel Expense - Ice Rental	4,000.00	8,000.00	-4,000.00
50101 · Bonspiel Expense - Food	6,483.85	9,645.12	-3,161.27
50102 · Bonspiel Expense - Beverages	3,035.46	4,325.00	-1,289.54
50103 · Bonspiel Expense - Awards	125.00	1,199.00	-1,074.00
50104 · Bonspiel Expense - Supplies	988.14	2,470.00	-1,481.86
50105 · Bonspiel Expense - Advertising	0.00	0.00	0.00
50106 · Bonspiel Exp - Silent Auction	0.00	0.00	0.00
50107 · Bonspiel Expense - Entertainment	1,520.00	2,060.00	-540.00
50108 · Bonspiel Expense - Sponsorship	0.00	0.00	0.00
50200 · Bonspiel Expense - Prizes	228.00	5,000.00	-4,772.00
60000 · Advertising and Promotion	0.00	500.00	-500.00
60001 · Donations Expense	1,100.00	1,080.00	20.00
60010 · Rent Expense	192,200.00	188,200.00	4,000.00
60011 · Stone Lease	0.00	0.00	0.00
60020 · Utilities	0.00	0.00	0.00
60030 · Telephone Expense	0.00	0.00	0.00
60040 · Computer and Internet Expenses	1,313.52	1,280.00	33.52
60050 · Repairs and Maintenance	858.76	858.82	-0.06
60100 · Insurance Expense	1,034.97	1,035.00	-0.03
60101 · MWCA Dues	1,576.00	2,450.00	-874.00
60102 · USA Curling Dues	4,896.44	6,056.00	-1,159.56
60103 · Registration Fees	0.00	0.00	0.00
60200 · HP Team Sponsorship	0.00	0.00	0.00
60400 · Bank Service Charges	65.28	-0.97	66.25
60401 · Stripe Fees	54.22	50.00	4.22
60402 · PayPal Fees	110.82	10.00	100.82
60403 · League Apps Fees	0.00	0.00	0.00
60404 · Venmo Fees	45.78	50.00	-4.22
64600 · Merchandise Expense	714.45	150.00	564.45
64700 · Event Expenses	0.00	0.00	0.00
64800 · Curling Supplies	0.00	0.00	0.00
64900 · Office Supplies	10.84	100.00	-89.16
66000 · Payroll Expenses	0.00	0.00	0.00
66700 · Professional Fees	154.25	6,000.00	-5,845.75
66701 · Filing Fees	329.14	611.04	-281.90
68020 · Meals and Entertainment	413.63		

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Accrual Basis

Windy City Curling
Profit & Loss Budget vs. Actual
September 2025 through August 2026

	Sep '25 - Aug 26	Budget	\$ Over Budget
68021 · Awards	0.00	0.00	0.00
68023 · Membership Benefits	2,527.83	3,150.00	-622.17
68025 · Bad Debt Expense	0.00	250.00	-250.00
79003 · Depreciation Expens - Stones	3,213.12	3,213.12	0.00
79004 · Depreciation - Handles	128.28	128.28	0.00
79005 · Depreciation - Plaques & Awards	143.88	134.88	9.00
79006 · Depreciation - Computers	1,844.64	1,844.64	0.00
79007 · Depreciation - Facility Upgrade	2,436.36	2,436.24	0.12
79050 · (Gain)Loss on sale of assets			
79052 · Merchandise Loss	2,295.38		
Total 79050 · (Gain)Loss on sale of assets	2,295.38		
Total Expense	238,365.12	256,286.17	-17,921.05
Net Ordinary Income	1,614.36	22,817.83	-21,203.47
Net Income	1,614.36	22,817.83	-21,203.47

Windy City Curling

Profit & Loss Budget vs. Actual

September 2025 through August 2026

	<u>% of Budget</u>
Ordinary Income/Expense	
Income	
40000 · Membership Revenue	97.8%
40010 · League Entry Fees	87.2%
40011 · Learn-to-Curl Income	0.0%
40012 · Corporate Outing Revenue	0.0%
40013 · Stripe Fee Income	166.0%
40020 · Merchandise Sales	134.3%
40021 · Merchandise Commission	23.1%
40030 · Sponsorships	0.0%
40040 · 3rd Party Donations	25.7%
40050 · Banquet Revenue	0.0%
40060 · Open House Revenue	
40100 · Bonspiel Income - Fees	55.1%
40101 · Bonspiel Income - Raffle	54.7%
40102 · Bonspiel Income - Vendors	0.0%
40103 · Bonspiel Income - Food & Drink	0.0%
40104 · Bonspiel Inc - Silent Auction	100.0%
40105 · Bonspiel Income - 50/50	55.0%
40200 · Investment Income	0.0%
49000 · Interest Income	98.6%
Total Income	86.0%
Expense	
50020 · Merch COGS	112.9%
50100 · Bonspiel Expense - Ice Rental	50.0%
50101 · Bonspiel Expense - Food	67.2%
50102 · Bonspiel Expense - Beverages	70.2%
50103 · Bonspiel Expense - Awards	10.4%
50104 · Bonspiel Expense - Supplies	40.0%
50105 · Bonspiel Expense - Advertising	0.0%
50106 · Bonspiel Exp - Silent Auction	0.0%
50107 · Bonspiel Expense - Entertainmen	73.8%
50108 · Bonspiel Expense - Sponsorship	0.0%
50200 · Bonspiel Expense - Prizes	4.6%
60000 · Advertising and Promotion	0.0%
60001 · Donations Expense	101.9%
60010 · Rent Expense	102.1%
60011 · Stone Lease	0.0%
60020 · Utilities	0.0%
60030 · Telephone Expense	0.0%
60040 · Computer and Internet Expenses	102.6%
60050 · Repairs and Maintenance	100.0%
60100 · Insurance Expense	100.0%
60101 · MWCA Dues	64.3%
60102 · USA Curling Dues	80.9%
60103 · Registration Fees	0.0%
60200 · HP Team Sponsorship	0.0%
60400 · Bank Service Charges	-6,729.9%
60401 · Stripe Fees	108.4%
60402 · PayPal Fees	1,108.2%
60403 · League Apps Fees	0.0%
60404 · Venmo Fees	91.6%
64600 · Merchandise Expense	476.3%
64700 · Event Expenses	0.0%
64800 · Curling Supplies	0.0%
64900 · Office Supplies	10.8%
66000 · Payroll Expenses	0.0%
66700 · Professional Fees	2.6%
66701 · Filing Fees	53.9%
68020 · Meals and Entertainment	

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Accrual Basis

Windy City Curling
Profit & Loss Budget vs. Actual
September 2025 through August 2026

	<u>% of Budget</u>
68021 · Awards	0.0%
68023 · Membership Benefits	80.2%
68025 · Bad Debt Expense	0.0%
79003 · Depreciation Expens - Stones	100.0%
79004 · Depreciation - Handles	100.0%
79005 · Depreciation - Plaques & Awards	106.7%
79006 · Depreciation - Computers	100.0%
79007 · Depreciation - Facility Upgrade	100.0%
79050 · (Gain)Loss on sale of assets	
79052 · Merchandise Loss	
 Total 79050 · (Gain)Loss on sale of assets	
 Total Expense	<u>93.0%</u>
 Net Ordinary Income	<u>7.1%</u>
 Net Income	<u><u>7.1%</u></u>