

Windy City Curling

Profit & Loss

February 2026

	Feb 26
Ordinary Income/Expense	
Income	
40000 · Membership Revenue	1,861.27
40010 · League Entry Fees	17,606.27
40013 · Stripe Fee Income	123.64
40020 · Merchandise Sales	1,052.00
40040 · 3rd Party Donations	31.00
40100 · Bonspiel Income - Fees	7,060.00
40101 · Bonspiel Income - Raffle	1,100.00
40105 · Bonspiel Income - 50/50	456.00
49000 · Interest Income	234.79
Total Income	29,524.97
Expense	
50020 · Merch COGS	764.06
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	447.79
50107 · Bonspiel Expense - Entertainmen	660.00
50200 · Bonspiel Expense - Prizes	228.00
60001 · Donations Expense	1,100.00
60010 · Rent Expense	14,350.00
60040 · Computer and Internet Expenses	107.71
60100 · Insurance Expense	86.25
60101 · MWCA Dues	140.67
60102 · USA Curling Dues	430.83
60401 · Stripe Fees	1.00
60402 · PayPal Fees	1.61
60404 · Venmo Fees	15.70
64600 · Merchandise Expense	105.20
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	25,200.64
Net Ordinary Income	4,324.33
Net Income	4,324.33

1:41 PM

03/15/26

Accrual Basis

Windy City Curling

Profit & Loss

September 2025 through February 2026

	Sep '25 - Feb 26
Ordinary Income/Expense	
Income	
40000 · Membership Revenue	10,321.19
40010 · League Entry Fees	100,471.19
40013 · Stripe Fee Income	660.52
40020 · Merchandise Sales	3,660.00
40021 · Merchandise Commission	21.95
40040 · 3rd Party Donations	514.28
40100 · Bonspiel Income - Fees	7,585.00
40101 · Bonspiel Income - Raffle	1,100.00
40105 · Bonspiel Income - 50/50	456.00
49000 · Interest Income	1,481.88
Total Income	126,272.01
Expense	
50020 · Merch COGS	2,644.70
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	447.79
50107 · Bonspiel Expense - Entertainmen	660.00
50200 · Bonspiel Expense - Prizes	228.00
60001 · Donations Expense	1,100.00
60010 · Rent Expense	96,100.00
60040 · Computer and Internet Expenses	640.76
60050 · Repairs and Maintenance	858.76
60100 · Insurance Expense	517.50
60101 · MWCA Dues	731.98
60102 · USA Curling Dues	2,311.46
60400 · Bank Service Charges	65.28
60401 · Stripe Fees	12.25
60402 · PayPal Fees	1.61
60404 · Venmo Fees	15.70
64600 · Merchandise Expense	408.85
66701 · Filing Fees	307.89
68023 · Membership Benefits	1,258.66
79003 · Depreciation Expens - Stones	1,606.56
79004 · Depreciation - Handles	64.14
79005 · Depreciation - Plaques & Awards	70.44
79006 · Depreciation - Computers	922.32
79007 · Depreciation - Facility Upgrade	1,218.18
Total Expense	118,081.57
Net Ordinary Income	8,190.44
Net Income	8,190.44

10:59 AM

03/15/26

Accrual Basis

Windy City Curling
Profit & Loss
February 2026

	<u>Feb 26</u>
Ordinary Income/Expense	
Income	
40100 · Bonspiel Income - Fees	7,060.00
40101 · Bonspiel Income - Raffle	1,100.00
40105 · Bonspiel Income - 50/50	456.00
Total Income	8,616.00
Expense	
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	447.79
50107 · Bonspiel Expense - Entertainmen	660.00
50200 · Bonspiel Expense - Prizes	228.00
60001 · Donations Expense	1,100.00
60402 · PayPal Fees	1.61
60404 · Venmo Fees	15.70
Total Expense	8,341.84
Net Ordinary Income	274.16
Net Income	274.16

1:42 PM

03/15/26

Accrual Basis

Windy City Curling

Profit & Loss Budget vs. Actual

February 2026

	Feb 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
40000 · Membership Revenue	1,861.27	1,889.00	-27.73	98.5%
40010 · League Entry Fees	17,606.27	23,602.00	-5,995.73	74.6%
40013 · Stripe Fee Income	123.64	100.00	23.64	123.6%
40020 · Merchandise Sales	1,052.00	800.00	252.00	131.5%
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	31.00	200.00	-169.00	15.5%
40100 · Bonspiel Income - Fees	7,060.00	8,000.00	-940.00	88.3%
40101 · Bonspiel Income - Raffle	1,100.00	1,000.00	100.00	110.0%
40105 · Bonspiel Income - 50/50	456.00	250.00	206.00	182.4%
49000 · Interest Income	234.79	250.00	-15.21	93.9%
Total Income	29,524.97	36,111.00	-6,586.03	81.8%
Expense				
50020 · Merch COGS	764.06	640.00	124.06	119.4%
50100 · Bonspiel Expense - Ice Rental	2,000.00	2,000.00	0.00	100.0%
50101 · Bonspiel Expense - Food	2,271.68	2,000.00	271.68	113.6%
50102 · Bonspiel Expense - Beverages	1,492.06	1,350.00	142.06	110.5%
50103 · Bonspiel Expense - Awards	125.00	249.00	-124.00	50.2%
50104 · Bonspiel Expense - Supplies	447.79	435.00	12.79	102.9%
50106 · Bonspiel Exp - Silent Auction	0.00	0.00	0.00	0.0%
50107 · Bonspiel Expense - Entertainmen	660.00	700.00	-40.00	94.3%
50200 · Bonspiel Expense - Prizes	228.00	0.00	228.00	100.0%
60000 · Advertising and Promotion	0.00	250.00	-250.00	0.0%
60001 · Donations Expense	1,100.00	1,008.00	92.00	109.1%
60010 · Rent Expense	14,350.00	18,820.00	-4,470.00	76.2%
60040 · Computer and Internet Expenses	107.71	106.67	1.04	101.0%
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	1.00	5.00	-4.00	20.0%
60402 · PayPal Fees	1.61	1.00	0.61	161.0%
60404 · Venmo Fees	15.70	10.00	5.70	157.0%
64600 · Merchandise Expense	105.20	15.00	90.20	701.3%
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	25,200.64	30,048.87	-4,848.23	83.9%
Net Ordinary Income	4,324.33	6,062.13	-1,737.80	71.3%
Net Income	4,324.33	6,062.13	-1,737.80	71.3%

Windy City Curling
Balance Sheet
As of February 28, 2026

	Feb 28, 26
ASSETS	
Current Assets	
Checking/Savings	
10000 · US Bank - Checking	30,549.42
10021 · Live Oak Bank - Savings	108,997.02
Total Checking/Savings	139,546.44
Accounts Receivable	
11000 · Accounts Receivable	946.80
Total Accounts Receivable	946.80
Other Current Assets	
10030 · Petty Cash	100.00
11010 · Stripe Receivable	2,107.23
11020 · PayPal	38.39
11040 · Venmo	174.30
12000 · Merchandise Inventory	11,805.22
13000 · Prepaid Expenses	6,337.81
Total Other Current Assets	20,562.95
Total Current Assets	161,056.19
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	-20,165.50
16005 · A/D - Curling Equip	-662.78
16007 · A/D - Plaques & Awards	-520.04
16008 · A/D - Computer Equipment	-1,076.04
16009 · A/D - Facility Upgrades	-2,962.38
Total Fixed Assets	55,227.53
Other Assets	
17001 · Investment in CCC, Inc.	100,000.00
Total Other Assets	100,000.00
TOTAL ASSETS	316,283.72
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	18,932.00
Total Accounts Payable	18,932.00
Other Current Liabilities	
20100 · Other Current Liabilities	
20110 · Locker Liability	2,130.00
20100 · Other Current Liabilities - Other	1,509.98
Total 20100 · Other Current Liabilities	3,639.98
21000 · Deferred Revenue	66,005.62
Total Other Current Liabilities	69,645.60
Total Current Liabilities	88,577.60
Total Liabilities	88,577.60

Windy City Curling
Balance Sheet
As of February 28, 2026

	Feb 28, 26
Equity	
31300 · Perm. Restricted Net Assets	72,805.85
32000 · Unrestricted Net Assets	146,709.83
Net Income	8,190.44
Total Equity	227,706.12
TOTAL LIABILITIES & EQUITY	316,283.72

Windy City Curling

Statement of Cash Flows

February 2026

	Feb 26
OPERATING ACTIVITIES	
Net Income	4,324.33
Adjustments to reconcile Net Income to net cash provided by operations:	
11000 · Accounts Receivable	-946.80
10030 · Petty Cash	115.00
11010 · Stripe Receivable	-1,613.13
11020 · PayPal	-38.39
11040 · Venmo	-174.30
12000 · Merchandise Inventory	-2,831.13
13000 · Prepaid Expenses	903.60
20000 · Accounts Payable	2,582.00
20100 · Other Current Liabilities	169.07
20110 · Locker Liability	10.00
21000 · Deferred Revenue	-5,199.54
Net cash provided by Operating Activities	-2,699.29
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	-2,051.85
Cash at beginning of period	141,598.29
Cash at end of period	<u>139,546.44</u>