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Accrual Basis

Windy City Curling
Profit & Loss
January 2026

	<u>Jan 26</u>
Ordinary Income/Expense	
Income	
40000 · Membership Revenue	1,871.27
40010 · League Entry Fees	19,651.27
40013 · Stripe Fee Income	9.74
40020 · Merchandise Sales	2,608.00
40040 · 3rd Party Donations	24.28
40100 · Bonspiel Income - Fees	500.00
49000 · Interest Income	257.99
Total Income	24,922.55
Expense	
50020 · Merch COGS	1,880.64
60010 · Rent Expense	16,350.00
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
64600 · Merchandise Expense	260.80
66701 · Filing Fees	4.25
68023 · Membership Benefits	399.69
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	20,309.28
Net Ordinary Income	4,613.27
Net Income	4,613.27

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Accrual Basis

Windy City Curling
Profit & Loss
September 2025 through January 2026

	Sep '25 - Jan 26
Ordinary Income/Expense	
Income	
40000 · Membership Revenue	8,459.92
40010 · League Entry Fees	82,864.92
40013 · Stripe Fee Income	536.88
40020 · Merchandise Sales	2,608.00
40021 · Merchandise Commission	21.95
40040 · 3rd Party Donations	483.28
40100 · Bonspiel Income - Fees	525.00
49000 · Interest Income	1,247.09
Total Income	96,747.04
Expense	
50020 · Merch COGS	1,880.64
60010 · Rent Expense	81,750.00
60040 · Computer and Internet Expenses	533.05
60050 · Repairs and Maintenance	858.76
60100 · Insurance Expense	431.25
60101 · MWCA Dues	591.31
60102 · USA Curling Dues	1,880.63
60400 · Bank Service Charges	65.28
60401 · Stripe Fees	11.25
64600 · Merchandise Expense	303.65
66701 · Filing Fees	303.64
68023 · Membership Benefits	1,037.27
79003 · Depreciation Expens - Stones	1,338.80
79004 · Depreciation - Handles	53.45
79005 · Depreciation - Plaques & Awards	58.20
79006 · Depreciation - Computers	768.60
79007 · Depreciation - Facility Upgrade	1,015.15
Total Expense	92,880.93
Net Ordinary Income	3,866.11
Net Income	3,866.11

Windy City Curling

Profit & Loss Budget vs. Actual

January 2026

	Jan 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
40000 · Membership Revenue	1,871.27	1,889.00	-17.73	99.1%
40010 · League Entry Fees	19,651.27	23,602.00	-3,950.73	83.3%
40013 · Stripe Fee Income	9.74	100.00	-90.26	9.7%
40020 · Merchandise Sales	2,608.00	400.00	2,208.00	652.0%
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	24.28	200.00	-175.72	12.1%
40100 · Bonspiel Income - Fees	500.00	0.00	500.00	100.0%
40101 · Bonspiel Income - Raffle	0.00	0.00	0.00	0.0%
40105 · Bonspiel Income - 50/50	0.00	0.00	0.00	0.0%
49000 · Interest Income	257.99	250.00	7.99	103.2%
Total Income	24,922.55	26,461.00	-1,538.45	94.2%
Expense				
50020 · Merch COGS	1,880.64	320.00	1,560.64	587.7%
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%
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%
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	107.71	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	0.00	1.00	-1.00	0.0%
60404 · Venmo Fees	0.00	0.00	0.00	0.0%
64600 · Merchandise Expense	260.80	15.00	245.80	1,738.7%
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	399.69	315.00	84.69	126.9%
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	20,309.28	21,734.87	-1,425.59	93.4%
Net Ordinary Income	4,613.27	4,726.13	-112.86	97.6%
Net Income	4,613.27	4,726.13	-112.86	97.6%

Windy City Curling Balance Sheet As of January 31, 2026

	Jan 31, 26
ASSETS	
Current Assets	
Checking/Savings	
10000 · US Bank - Checking	32,835.99
10021 · Live Oak Bank - Savings	108,762.30
Total Checking/Savings	141,598.29
Other Current Assets	
10030 · Petty Cash	215.00
11010 · Stripe Receivable	494.10
12000 · Merchandise Inventory	8,974.09
13000 · Prepaid Expenses	7,241.41
Total Other Current Assets	16,924.60
Total Current Assets	158,522.89
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	-19,897.74
16005 · A/D - Curling Equip	-652.09
16007 · A/D - Plaques & Awards	-507.80
16008 · A/D - Computer Equipment	-922.32
16009 · A/D - Facility Upgrades	-2,759.35
Total Fixed Assets	55,874.97
Other Assets	
17001 · Investment in CCC, Inc.	100,000.00
Total Other Assets	100,000.00
TOTAL ASSETS	314,397.86
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	16,350.00
Total Accounts Payable	16,350.00
Other Current Liabilities	
20100 · Other Current Liabilities	
20110 · Locker Liability	2,120.00
20100 · Other Current Liabilities - Other	1,340.91
Total 20100 · Other Current Liabilities	3,460.91
21000 · Deferred Revenue	71,205.16
Total Other Current Liabilities	74,666.07
Total Current Liabilities	91,016.07
Total Liabilities	91,016.07
Equity	
31300 · Perm. Restricted Net Assets	72,805.85
32000 · Unrestricted Net Assets	146,709.83
Net Income	3,866.11
Total Equity	223,381.79
TOTAL LIABILITIES & EQUITY	314,397.86

Windy City Curling
Statement of Cash Flows
January 2026

	<u>Jan 26</u>
OPERATING ACTIVITIES	
Net Income	4,613.27
Adjustments to reconcile Net Income to net cash provided by operations:	
11010 · Stripe Receivable	1,783.71
12000 · Merchandise Inventory	60.67
13000 · Prepaid Expenses	-1,109.40
20110 · Locker Liability	5.00
21000 · Deferred Revenue	-18,317.54
Net cash provided by Operating Activities	-12,964.29
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	-12,316.85
Cash at beginning of period	153,915.14
Cash at end of period	<u>141,598.29</u>