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08/23/26

Accrual Basis

Windy City Curling
Profit & Loss
July 2026

	Jul 26
Ordinary Income/Expense	
Income	
40020 · Merchandise Sales	25.00
49000 · Interest Income	209.88
Total Income	234.88
Expense	
50020 · Merch COGS	12.82
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	17.77
66700 · Professional Fees	154.25
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
Total Expense	17,960.49
Net Ordinary Income	-17,725.61
Net Income	-17,725.61

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Accrual Basis

Windy City Curling

Profit & Loss

September 2025 through July 2026

	Sep '25 - Jul 26
Ordinary Income/Expense	
Income	
40000 · Membership Revenue	17,120.00
40010 · League Entry Fees	181,870.00
40013 · Stripe Fee Income	975.88
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	2,720.84
Total Income	239,057.14
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	175,850.00
60040 · Computer and Internet Expenses	1,193.06
60050 · Repairs and Maintenance	858.76
60100 · Insurance Expense	948.72
60101 · MWCA Dues	1,435.33
60102 · USA Curling Dues	4,465.61
60400 · Bank Service Charges	65.28
60401 · Stripe Fees	50.77
60402 · PayPal Fees	110.82
60404 · Venmo Fees	45.78
64600 · Merchandise Expense	711.95
64900 · Office Supplies	10.84
66700 · Professional Fees	154.25
66701 · Filing Fees	324.89
68020 · Meals and Entertainment	413.63
68023 · Membership Benefits	2,527.83
79003 · Depreciation Expens - Stones	2,945.36
79004 · Depreciation - Handles	117.59
79005 · Depreciation - Plaques & Awards	131.64
79006 · Depreciation - Computers	1,690.92
79007 · Depreciation - Facility Upgrade	2,233.33
Total Expense	218,283.89
Net Ordinary Income	20,773.25
Net Income	20,773.25

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Accrual Basis

Windy City Curling

Profit & Loss Budget vs. Actual

July 2026

	Jul 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
40000 · Membership Revenue	0.00	0.00	0.00	0.0%
40010 · League Entry Fees	0.00	0.00	0.00	0.0%
40013 · Stripe Fee Income	0.00	0.00	0.00	0.0%
40020 · Merchandise Sales	25.00	0.00	25.00	100.0%
40021 · Merchandise Commission	0.00	0.00	0.00	0.0%
40030 · Sponsorships	0.00	0.00	0.00	0.0%
40040 · 3rd Party Donations	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%
40105 · Bonspiel Income - 50/50	0.00	0.00	0.00	0.0%
49000 · Interest Income	209.88	250.00	-40.12	84.0%
Total Income	234.88	250.00	-15.12	94.0%
Expense				
50020 · Merch COGS	12.82	0.00	12.82	100.0%
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%
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	0.00	0.00	0.0%
60010 · Rent Expense	16,350.00	0.00	16,350.00	100.0%
60040 · Computer and Internet Expenses	120.46	106.67	13.79	112.9%
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	0.00	140.67	100.0%
60102 · USA Curling Dues	430.83	0.00	430.83	100.0%
60400 · Bank Service Charges	0.00	0.00	0.00	0.0%
60401 · Stripe Fees	17.77	0.00	17.77	100.0%
60402 · PayPal 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	0.00	0.00	0.0%
64700 · Event Expenses	0.00	0.00	0.00	0.0%
64900 · Office Supplies	0.00	0.00	0.00	0.0%
66700 · Professional Fees	154.25	500.00	-345.75	30.9%
66701 · Filing Fees	0.00	50.92	-50.92	0.0%
68023 · Membership Benefits	0.00	0.00	0.00	0.0%
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	17,960.49	1,390.27	16,570.22	1,291.9%
Net Ordinary Income	-17,725.61	-1,140.27	-16,585.34	1,554.5%
Net Income	-17,725.61	-1,140.27	-16,585.34	1,554.5%

Windy City Curling

Balance Sheet

As of July 31, 2026

	Jul 31, 26
ASSETS	
Current Assets	
Checking/Savings	
10000 · US Bank - Checking	40,306.51
10021 · Live Oak Bank - Savings	80,235.39
Total Checking/Savings	120,541.90
Accounts Receivable	
11000 · Accounts Receivable	205.00
Total Accounts Receivable	205.00
Other Current Assets	
10030 · Petty Cash	100.00
11010 · Stripe Receivable	892.80
12000 · Merchandise Inventory	9,932.84
13000 · Prepaid Expenses	3,221.37
Total Other Current Assets	14,147.01
Total Current Assets	134,893.91
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	-21,504.30
16005 · A/D - Curling Equip	-716.23
16007 · A/D - Plaques & Awards	-581.24
16008 · A/D - Computer Equipment	-1,844.64
16009 · A/D - Facility Upgrades	-3,977.53
Total Fixed Assets	51,990.33
Other Assets	
17001 · Investment in CCC, Inc.	100,000.00
Total Other Assets	100,000.00
TOTAL ASSETS	286,884.24
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	33,740.00
Total Accounts Payable	33,740.00
Other Current Liabilities	
20100 · Other Current Liabilities	
20110 · Locker Liability	2,130.00
20120 · Simon Ganet Memorial Fund	4,541.00
20100 · Other Current Liabilities - Other	1,784.31
Total 20100 · Other Current Liabilities	8,455.31
21000 · Deferred Revenue	4,400.00
Total Other Current Liabilities	12,855.31
Total Current Liabilities	46,595.31
Total Liabilities	46,595.31

Windy City Curling
Balance Sheet
As of July 31, 2026

	Jul 31, 26
Equity	
31300 · Perm. Restricted Net Assets	72,805.85
32000 · Unrestricted Net Assets	146,709.83
Net Income	20,773.25
Total Equity	240,288.93
TOTAL LIABILITIES & EQUITY	286,884.24

Windy City Curling
Statement of Cash Flows
July 2026

	Jul 26
OPERATING ACTIVITIES	
Net Income	-17,725.61
Adjustments to reconcile Net Income to net cash provided by operations:	
11000 · Accounts Receivable	3,253.12
10030 · Petty Cash	1,647.00
11010 · Stripe Receivable	-892.80
11020 · PayPal	194.54
12000 · Merchandise Inventory	12.82
13000 · Prepaid Expenses	697.46
20000 · Accounts Payable	-2,545.01
21000 · Deferred Revenue	1,775.00
Net cash provided by Operating Activities	-13,583.48
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	-12,936.04
Cash at beginning of period	133,477.94
Cash at end of period	120,541.90