Windy City Curling
Profit & Loss
June 2026

	Jun 26
Ordinary Income/Expense	
Income	
40000 · Membership Revenue	1,111.41
40010 · League Entry Fees	16,332.86
40013 · Stripe Fee Income	44.76
40020 · Merchandise Sales	200.00
49000 · Interest Income	253.93
Total Income	17,942.96
Expense	
50020 · Merch COGS	134.84
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	5.75
60402 · PayPal Fees	5.46
64600 · Merchandise Expense	20.00
66701 · Filing Fees	4.25
68023 · Membership Benefits	605.00
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	18,538.45
Net Ordinary Income	-595.49
Net Income	**-595.49**

Windy City Curling
Profit & Loss
September 2025 through June 2026

	Sep '25 - Jun 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	6,691.00
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	2,510.96
Total Income	238,822.26
Expense	
50020 · Merch COGS	4,504.26
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	159,500.00
60040 · Computer and Internet Expenses	1,072.60
60050 · Repairs and Maintenance	858.76
60100 · Insurance Expense	862.47
60101 · MWCA Dues	1,294.66
60102 · USA Curling Dues	4,034.78
60400 · Bank Service Charges	65.28
60401 · Stripe Fees	33.00
60402 · PayPal Fees	110.82
60404 · Venmo Fees	45.78
64600 · Merchandise Expense	711.95
64900 · Office Supplies	10.84
66701 · Filing Fees	324.89
68020 · Meals and Entertainment	413.63
68023 · Membership Benefits	2,527.83
79003 · Depreciation Expens - Stones	2,677.60
79004 · Depreciation - Handles	106.90
79005 · Depreciation - Plaques & Awards	119.40
79006 · Depreciation - Computers	1,537.20
79007 · Depreciation - Facility Upgrade	2,030.30
Total Expense	200,323.40
Net Ordinary Income	38,498.86
Net Income	**38,498.86**

Windy City Curling
Balance Sheet
As of June 30, 2026

		Jun 30, 26
ASSETS		
Current Assets		
Checking/Savings		
10000 · US Bank - Checking		23,452.29
10021 · Live Oak Bank - Savings		110,025.65
Total Checking/Savings		133,477.94
Accounts Receivable		
11000 · Accounts Receivable		3,458.12
Total Accounts Receivable		3,458.12
Other Current Assets		
10030 · Petty Cash		1,747.00
11020 · PayPal		194.54
12000 · Merchandise Inventory		9,945.66
13000 · Prepaid Expenses		3,918.83
Total Other Current Assets		15,806.03
Total Current Assets		152,742.09
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		-21,236.54
16005 · A/D - Curling Equip		-705.54
16007 · A/D - Plaques & Awards		-569.00
16008 · A/D - Computer Equipment		-1,690.92
16009 · A/D - Facility Upgrades		-3,774.50
Total Fixed Assets		52,637.77
Other Assets		
17001 · Investment in CCC, Inc.		100,000.00
Total Other Assets		100,000.00
TOTAL ASSETS		**305,379.86**
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
20000 · Accounts Payable		36,285.01
Total Accounts Payable		36,285.01
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		2,625.00
Total Other Current Liabilities		11,080.31
Total Current Liabilities		47,365.32
Total Liabilities		47,365.32

Windy City Curling
Balance Sheet
As of June 30, 2026

	Jun 30, 26
Equity	
31300 · Perm. Restricted Net Assets	72,805.85
32000 · Unrestricted Net Assets	146,709.83
Net Income	38,498.86
Total Equity	258,014.54
TOTAL LIABILITIES & EQUITY	**305,379.86**

Windy City Curling
Profit & Loss Budget vs. Actual
June 2026

	Jun 26	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
40000 · Membership Revenue	1,111.41	500.00	611.41	222.3%
40010 · League Entry Fees	16,332.86	19,680.00	-3,347.14	83.0%
40013 · Stripe Fee Income	44.76	0.00	44.76	100.0%
40020 · Merchandise Sales	200.00	400.00	-200.00	50.0%
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	0.00	200.00	-200.00	0.0%
40100 · Bonspiel Income - Fees	0.00	7,500.00	-7,500.00	0.0%
40101 · Bonspiel Income - Raffle	0.00	500.00	-500.00	0.0%
40105 · Bonspiel Income - 50/50	0.00	200.00	-200.00	0.0%
49000 · Interest Income	253.93	250.00	3.93	101.6%
Total Income	17,942.96	29,250.00	-11,307.04	61.3%
Expense				
50020 · Merch COGS	134.84	320.00	-185.16	42.1%
50100 · Bonspiel Expense - Ice Rental	0.00	2,000.00	-2,000.00	0.0%
50101 · Bonspiel Expense - Food	0.00	2,100.00	-2,100.00	0.0%
50102 · Bonspiel Expense - Beverages	0.00	1,125.00	-1,125.00	0.0%
50103 · Bonspiel Expense - Awards	0.00	450.00	-450.00	0.0%
50104 · Bonspiel Expense - Supplies	0.00	535.00	-535.00	0.0%
50106 · Bonspiel Exp - Silent Auction	0.00	0.00	0.00	0.0%
50107 · Bonspiel Expense - Entertainmen	0.00	1,000.00	-1,000.00	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	5.75	5.00	0.75	115.0%
60402 · PayPal Fees	5.46	1.00	4.46	546.0%
60404 · Venmo Fees	0.00	10.00	-10.00	0.0%
64600 · Merchandise Expense	20.00	15.00	5.00	133.3%
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	605.00	315.00	290.00	192.1%
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	18,538.45	28,954.87	-10,416.42	64.0%
Net Ordinary Income	-595.49	295.13	-890.62	-201.8%
Net Income	**-595.49**	**295.13**	**-890.62**	**-201.8%**

Windy City Curling
Statement of Cash Flows
June 2026

	Jun 26
OPERATING ACTIVITIES	
Net Income	-595.49
Adjustments to reconcile Net Income	
to net cash provided by operations:	
11000 · Accounts Receivable	-356.82
10030 · Petty Cash	250.00
11010 · Stripe Receivable	4,384.11
11020 · PayPal	3,966.71
11040 · Venmo	1,710.92
12000 · Merchandise Inventory	134.84
13000 · Prepaid Expenses	697.46
20000 · Accounts Payable	-2,006.16
20100 · Other Current Liabilities	-2,773.63
20120 · Simon Ganet Memorial Fund	386.00
21000 · Deferred Revenue	-25,019.27
Net cash provided by Operating Activities	-19,221.33
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	-18,573.89
Cash at beginning of period	152,051.83
Cash at end of period	**133,477.94**