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04/18/26

Accrual Basis

Windy City Curling

Profit & Loss

March 2026

	Mar 26
Ordinary Income/Expense	
Income	
40000 · Membership Revenue	1,898.94
40010 · League Entry Fees	22,719.60
40013 · Stripe Fee Income	102.17
40021 · Merchandise Commission	24.19
40060 · Open House Revenue	5,760.00
49000 · Interest Income	260.54
Total Income	30,765.44
Expense	
50104 · Bonspiel Expense - Supplies	-21.62
60010 · Rent Expense	16,350.00
60040 · Computer and Internet Expenses	107.96
60100 · Insurance Expense	86.22
60101 · MWCA Dues	140.67
60102 · USA Curling Dues	430.83
60401 · Stripe Fees	3.00
64900 · Office Supplies	10.84
66701 · Filing Fees	4.25
68020 · Meals and Entertainment	413.63
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	18,394.61
Net Ordinary Income	12,370.83
Net Income	12,370.83

Windy City Curling

Profit & Loss

September 2025 through March 2026

	Sep '25 - Mar 26
Ordinary Income/Expense	
Income	
40000 · Membership Revenue	12,220.13
40010 · League Entry Fees	123,190.79
40013 · Stripe Fee Income	762.69
40020 · Merchandise Sales	3,660.00
40021 · Merchandise Commission	46.14
40040 · 3rd Party Donations	514.28
40060 · Open House Revenue	5,760.00
40100 · Bonspiel Income - Fees	7,585.00
40101 · Bonspiel Income - Raffle	1,100.00
40105 · Bonspiel Income - 50/50	456.00
49000 · Interest Income	1,742.42
Total Income	157,037.45
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	426.17
50107 · Bonspiel Expense - Entertainmen	660.00
50200 · Bonspiel Expense - Prizes	228.00
60001 · Donations Expense	1,100.00
60010 · Rent Expense	112,450.00
60040 · Computer and Internet Expenses	748.72
60050 · Repairs and Maintenance	858.76
60100 · Insurance Expense	603.72
60101 · MWCA Dues	872.65
60102 · USA Curling Dues	2,742.29
60400 · Bank Service Charges	65.28
60401 · Stripe Fees	15.25
60402 · PayPal Fees	1.61
60404 · Venmo Fees	15.70
64600 · Merchandise Expense	408.85
64900 · Office Supplies	10.84
66701 · Filing Fees	312.14
68020 · Meals and Entertainment	413.63
68023 · Membership Benefits	1,480.05
79003 · Depreciation Expens - Stones	1,874.32
79004 · Depreciation - Handles	74.83
79005 · Depreciation - Plaques & Awards	82.68
79006 · Depreciation - Computers	1,076.04
79007 · Depreciation - Facility Upgrade	1,421.21
Total Expense	136,476.18
Net Ordinary Income	20,561.27
Net Income	20,561.27

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Accrual Basis

Windy City Curling

Profit & Loss Budget vs. Actual

March 2026

	Mar 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
40000 · Membership Revenue	1,898.94	1,889.00	9.94	100.5%
40010 · League Entry Fees	22,719.60	23,602.00	-882.40	96.3%
40013 · Stripe Fee Income	102.17	100.00	2.17	102.2%
40020 · Merchandise Sales	0.00	1,000.00	-1,000.00	0.0%
40021 · Merchandise Commission	24.19	20.00	4.19	121.0%
40030 · Sponsorships	0.00	0.00	0.00	0.0%
40040 · 3rd Party Donations	0.00	200.00	-200.00	0.0%
40060 · Open House Revenue	5,760.00			
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	260.54	250.00	10.54	104.2%
Total Income	30,765.44	27,061.00	3,704.44	113.7%
Expense				
50020 · Merch COGS	0.00	800.00	-800.00	0.0%
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	-21.62	0.00	-21.62	100.0%
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	250.00	-250.00	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	86.22	86.25	-0.03	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	3.00	5.00	-2.00	60.0%
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	0.00	15.00	-15.00	0.0%
64700 · Event Expenses	0.00	0.00	0.00	0.0%
64900 · Office Supplies	10.84	10.00	0.84	108.4%
66700 · Professional Fees	0.00	500.00	-500.00	0.0%
66701 · Filing Fees	4.25	50.92	-46.67	8.3%
68020 · Meals and Entertainment	413.63			
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	18,394.61	22,464.87	-4,070.26	81.9%
Net Ordinary Income	12,370.83	4,596.13	7,774.70	269.2%
Net Income	12,370.83	4,596.13	7,774.70	269.2%

Windy City Curling

Balance Sheet

As of March 31, 2026

	Mar 31, 26
ASSETS	
Current Assets	
Checking/Savings	
10000 · US Bank - Checking	20,056.14
10021 · Live Oak Bank - Savings	109,257.48
Total Checking/Savings	129,313.62
Accounts Receivable	
11000 · Accounts Receivable	15,033.47
Total Accounts Receivable	15,033.47
Other Current Assets	
10030 · Petty Cash	350.00
11010 · Stripe Receivable	1,502.18
12000 · Merchandise Inventory	11,805.22
13000 · Prepaid Expenses	6,453.99
Total Other Current Assets	20,111.39
Total Current Assets	164,458.48
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	-20,433.26
16005 · A/D - Curling Equip	-673.47
16007 · A/D - Plaques & Awards	-532.28
16008 · A/D - Computer Equipment	-1,229.76
16009 · A/D - Facility Upgrades	-3,165.41
Total Fixed Assets	54,580.09
Other Assets	
17001 · Investment in CCC, Inc.	100,000.00
Total Other Assets	100,000.00
TOTAL ASSETS	319,038.57
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	18,120.63
Total Accounts Payable	18,120.63
Other Current Liabilities	
20100 · Other Current Liabilities	
20110 · Locker Liability	2,130.00
20100 · Other Current Liabilities - Other	1,641.91
Total 20100 · Other Current Liabilities	3,771.91
21000 · Deferred Revenue	57,069.08
Total Other Current Liabilities	60,840.99
Total Current Liabilities	78,961.62
Total Liabilities	78,961.62

Windy City Curling
Balance Sheet
As of March 31, 2026

	Mar 31, 26
Equity	
31300 · Perm. Restricted Net Assets	72,805.85
32000 · Unrestricted Net Assets	146,709.83
Net Income	20,561.27
Total Equity	240,076.95
TOTAL LIABILITIES & EQUITY	319,038.57

Windy City Curling

Statement of Cash Flows

March 2026

	Mar 26
OPERATING ACTIVITIES	
Net Income	12,370.83
Adjustments to reconcile Net Income to net cash provided by operations:	
11000 · Accounts Receivable	-14,086.67
10030 · Petty Cash	-250.00
11010 · Stripe Receivable	605.05
11020 · PayPal	38.39
11040 · Venmo	174.30
13000 · Prepaid Expenses	-116.18
20000 · Accounts Payable	-811.37
20100 · Other Current Liabilities	131.93
21000 · Deferred Revenue	-8,936.54
Net cash provided by Operating Activities	-10,880.26
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	-10,232.82
Cash at beginning of period	139,546.44
Cash at end of period	129,313.62