

12:10 AM

06/22/26

Accrual Basis

Windy City Curling

Profit & Loss

May 2026

	May 26
Ordinary Income/Expense	
Income	
40000 · Membership Revenue	1,889.52
40010 · League Entry Fees	21,766.75
40013 · Stripe Fee Income	75.92
40020 · Merchandise Sales	977.00
40100 · Bonspiel Income - Fees	12,291.00
40101 · Bonspiel Income - Raffle	1,470.00
40104 · Bonspiel Inc - Silent Auction	255.00
40105 · Bonspiel Income - 50/50	177.00
49000 · Interest Income	261.84
Total Income	39,164.03
Expense	
50020 · Merch COGS	617.31
50100 · Bonspiel Expense - Ice Rental	2,000.00
50101 · Bonspiel Expense - Food	4,212.17
50102 · Bonspiel Expense - Beverages	1,543.40
50104 · Bonspiel Expense - Supplies	561.97
50107 · Bonspiel Expense - Entertainmen	860.00
60010 · Rent Expense	14,350.00
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	7.25
60402 · PayPal Fees	103.75
60404 · Venmo Fees	30.08
64600 · Merchandise Expense	97.70
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	26,022.42
Net Ordinary Income	13,141.61
Net Income	13,141.61

Windy City Curling

Profit & Loss

September 2025 through May 2026

	Sep '25 - May 26
Ordinary Income/Expense	
Income	
40000 · Membership Revenue	16,008.59
40010 · League Entry Fees	165,537.14
40013 · Stripe Fee Income	931.12
40020 · Merchandise Sales	6,491.00
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	2,257.03
Total Income	220,879.30
Expense	
50020 · Merch COGS	4,369.42
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	143,150.00
60040 · Computer and Internet Expenses	964.64
60050 · Repairs and Maintenance	858.76
60100 · Insurance Expense	776.22
60101 · MWCA Dues	1,153.99
60102 · USA Curling Dues	3,603.95
60400 · Bank Service Charges	65.28
60401 · Stripe Fees	27.25
60402 · PayPal Fees	105.36
60404 · Venmo Fees	45.78
64600 · Merchandise Expense	691.95
64900 · Office Supplies	10.84
66701 · Filing Fees	320.64
68020 · Meals and Entertainment	413.63
68023 · Membership Benefits	1,922.83
79003 · Depreciation Expens - Stones	2,409.84
79004 · Depreciation - Handles	96.21
79005 · Depreciation - Plaques & Awards	107.16
79006 · Depreciation - Computers	1,383.48
79007 · Depreciation - Facility Upgrade	1,827.27
Total Expense	181,784.95
Net Ordinary Income	39,094.35
Net Income	39,094.35

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Accrual Basis

Windy City Curling
Cinema Spiel Profit & Loss
May 2026

	<u>May 26</u>
Ordinary Income/Expense	
Income	
40100 · Bonspiel Income - Fees	10,150.00
40101 · Bonspiel Income - Raffle	1,470.00
40104 · Bonspiel Inc - Silent Auction	255.00
40105 · Bonspiel Income - 50/50	177.00
Total Income	12,052.00
Expense	
50100 · Bonspiel Expense - Ice Rental	2,000.00
50101 · Bonspiel Expense - Food	2,212.17
50102 · Bonspiel Expense - Beverages	1,543.40
50104 · Bonspiel Expense - Supplies	561.97
50107 · Bonspiel Expense - Entertainment	860.00
60402 · PayPal Fees	2.61
60404 · Venmo Fees	30.92
Total Expense	7,211.07
Net Ordinary Income	4,840.93
Net Income	4,840.93

Windy City Curling
Founder's Cup Profit & Loss
May 2026

	May 26
Ordinary Income/Expense	
Income	
40100 · Bonspiel Income - Fees	2,141.00
Total Income	2,141.00
Expense	
50101 · Bonspiel Expense - Food	2,000.00
60404 · Venmo Fees	1.64
Total Expense	2,001.64
Net Ordinary Income	139.36
Net Income	139.36

Windy City Curling

Balance Sheet

As of May 31, 2026

	May 31, 26
ASSETS	
Current Assets	
Checking/Savings	
10000 · US Bank - Checking	42,280.02
10021 · Live Oak Bank - Savings	109,771.81
Total Checking/Savings	152,051.83
Accounts Receivable	
11000 · Accounts Receivable	3,101.30
Total Accounts Receivable	3,101.30
Other Current Assets	
10030 · Petty Cash	1,997.00
11010 · Stripe Receivable	4,384.11
11020 · PayPal	4,161.25
11040 · Venmo	1,710.92
12000 · Merchandise Inventory	10,080.50
13000 · Prepaid Expenses	4,616.29
Total Other Current Assets	26,950.07
Total Current Assets	182,103.20
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	-20,968.78
16005 · A/D - Curling Equip	-694.85
16007 · A/D - Plaques & Awards	-556.76
16008 · A/D - Computer Equipment	-1,537.20
16009 · A/D - Facility Upgrades	-3,571.47
Total Fixed Assets	53,285.21
Other Assets	
17001 · Investment in CCC, Inc.	100,000.00
Total Other Assets	100,000.00
TOTAL ASSETS	335,388.41
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	38,291.17
Total Accounts Payable	38,291.17
Other Current Liabilities	
20100 · Other Current Liabilities	
20110 · Locker Liability	2,130.00
20120 · Simon Ganet Memorial Fund	4,155.00
20100 · Other Current Liabilities - Other	4,557.94
Total 20100 · Other Current Liabilities	10,842.94
21000 · Deferred Revenue	27,644.27
Total Other Current Liabilities	38,487.21
Total Current Liabilities	76,778.38
Total Liabilities	76,778.38

Windy City Curling
Balance Sheet
As of May 31, 2026

	May 31, 26
Equity	
31300 · Perm. Restricted Net Assets	72,805.85
32000 · Unrestricted Net Assets	146,709.83
Net Income	39,094.35
Total Equity	258,610.03
TOTAL LIABILITIES & EQUITY	335,388.41

Windy City Curling

Profit & Loss Budget vs. Actual

May 2026

	May 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
40000 · Membership Revenue	1,889.52	1,889.00	0.52	100.0%
40010 · League Entry Fees	21,766.75	0.00	21,766.75	100.0%
40013 · Stripe Fee Income	75.92	0.00	75.92	100.0%
40020 · Merchandise Sales	977.00	400.00	577.00	244.3%
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	12,291.00	1,200.00	11,091.00	1,024.3%
40101 · Bonspiel Income - Raffle	1,470.00	0.00	1,470.00	100.0%
40104 · Bonspiel Inc - Silent Auction	255.00			
40105 · Bonspiel Income - 50/50	177.00	0.00	177.00	100.0%
49000 · Interest Income	261.84	250.00	11.84	104.7%
Total Income	39,164.03	3,959.00	35,205.03	989.2%
Expense				
50020 · Merch COGS	617.31	320.00	297.31	192.9%
50100 · Bonspiel Expense - Ice Rental	2,000.00	0.00	2,000.00	100.0%
50101 · Bonspiel Expense - Food	4,212.17	1,000.00	3,212.17	421.2%
50102 · Bonspiel Expense - Beverages	1,543.40	0.00	1,543.40	100.0%
50103 · Bonspiel Expense - Awards	0.00	0.00	0.00	0.0%
50104 · Bonspiel Expense - Supplies	561.97	0.00	561.97	100.0%
50106 · Bonspiel Exp - Silent Auction	0.00	0.00	0.00	0.0%
50107 · Bonspiel Expense - Entertainmen	860.00	0.00	860.00	100.0%
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	14,350.00	18,820.00	-4,470.00	76.2%
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	-0.97	0.97	0.0%
60401 · Stripe Fees	7.25	5.00	2.25	145.0%
60402 · PayPal Fees	103.75	1.00	102.75	10,375.0%
60404 · Venmo Fees	30.08	10.00	20.08	300.8%
64600 · Merchandise Expense	97.70	15.00	82.70	651.3%
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	26,022.42	22,743.90	3,278.52	114.4%
Net Ordinary Income	13,141.61	-18,784.90	31,926.51	-70.0%
Net Income	13,141.61	-18,784.90	31,926.51	-70.0%

Windy City Curling

Statement of Cash Flows

May 2026

	May 26
OPERATING ACTIVITIES	
Net Income	13,141.61
Adjustments to reconcile Net Income to net cash provided by operations:	
11000 · Accounts Receivable	-1,319.30
10030 · Petty Cash	-1,647.00
11010 · Stripe Receivable	-3,511.85
11020 · PayPal	-4,161.25
11040 · Venmo	-1,710.92
12000 · Merchandise Inventory	617.31
13000 · Prepaid Expenses	918.85
20000 · Accounts Payable	21,527.54
20100 · Other Current Liabilities	1,799.00
20120 · Simon Ganet Memorial Fund	4,155.00
21000 · Deferred Revenue	-23,901.27
Net cash provided by Operating Activities	5,907.72
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	6,555.16
Cash at beginning of period	145,496.67
Cash at end of period	152,051.83