

Windy City Curling
Profit & Loss
November 2025

	Nov 25
Ordinary Income/Expense	
Income	
40000 · Membership Revenue	1,773.41
40010 · League Entry Fees	16,571.27
40013 · Stripe Fee Income	245.43
40040 · 3rd Party Donations	84.00
49000 · Interest Income	219.89
Total Income	18,894.00
Expense	
60010 · Rent Expense	16,350.00
60040 · Computer and Internet Expenses	105.89
60100 · Insurance Expense	86.25
60101 · MWCA Dues	112.67
60102 · USA Curling Dues	337.06
60401 · Stripe Fees	3.00
66701 · Filing Fees	55.00
68023 · Membership Benefits	221.39
79003 · Depreciation Expens - Stones	267.76
79004 · Depreciation - Handles	10.69
79005 · Depreciation - Plaques & Awards	11.24
79006 · Depreciation - Computers	153.72
79007 · Depreciation - Facility Upgrade	203.03
Total Expense	17,917.70
Net Ordinary Income	976.30
Net Income	976.30

2:43 PM

12/14/25

Accrual Basis

Windy City Curling
Profit & Loss
September through November 2025

	Sep - Nov 25
Ordinary Income/Expense	
Income	
40000 · Membership Revenue	4,747.38
40010 · League Entry Fees	48,185.71
40013 · Stripe Fee Income	326.17
40040 · 3rd Party Donations	459.00
40100 · Bonspiel Income - Fees	25.00
49000 · Interest Income	791.98
Total Income	54,535.24
Expense	
60010 · Rent Expense	49,050.00
60040 · Computer and Internet Expenses	317.63
60050 · Repairs and Maintenance	858.76
60100 · Insurance Expense	258.75
60101 · MWCA Dues	338.01
60102 · USA Curling Dues	1,017.18
60400 · Bank Service Charges	52.00
60401 · Stripe Fees	7.00
64600 · Merchandise Expense	42.85
66701 · Filing Fees	295.14
68023 · Membership Benefits	416.19
79003 · Depreciation Expens - Stones	803.28
79004 · Depreciation - Handles	32.07
79005 · Depreciation - Plaques & Awards	33.72
79006 · Depreciation - Computers	461.16
79007 · Depreciation - Facility Upgrade	609.09
Total Expense	54,592.83
Net Ordinary Income	-57.59
Net Income	-57.59

Windy City Curling

Profit & Loss Budget vs. Actual

November 2025

	Nov 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
40000 · Membership Revenue	1,773.41	1,889.00	-115.59	93.9%
40010 · League Entry Fees	16,571.27	23,602.00	-7,030.73	70.2%
40011 · Learn-to-Curl Income	0.00	0.00	0.00	0.0%
40012 · Corporate Outing Revenue	0.00	0.00	0.00	0.0%
40013 · Stripe Fee Income	245.43	100.00	145.43	245.4%
40020 · Merchandise Sales	0.00	400.00	-400.00	0.0%
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	84.00	200.00	-116.00	42.0%
40050 · Banquet Revenue	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%
40102 · Bonspiel Income - Vendors	0.00	0.00	0.00	0.0%
40103 · Bonspiel Income - Food & Drink	0.00	0.00	0.00	0.0%
40104 · Bonspiel Inc - Silent Auction	0.00	0.00	0.00	0.0%
40105 · Bonspiel Income - 50/50	0.00	0.00	0.00	0.0%
40200 · Investment Income	0.00	0.00	0.00	0.0%
49000 · Interest Income	219.89	250.00	-30.11	88.0%
Total Income	18,894.00	26,461.00	-7,567.00	71.4%
Expense				
50020 · Merch COGS	0.00	320.00	-320.00	0.0%
50100 · Bonspiel Expense - Ice Rental	0.00	0.00	0.00	0.0%
50101 · Bonspiel Expense - Food	0.00	545.12	-545.12	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%
50105 · Bonspiel Expense - Advertising	0.00	0.00	0.00	0.0%
50106 · Bonspiel Exp - Silent Auction	0.00	0.00	0.00	0.0%
50107 · Bonspiel Expense - Entertainment	0.00	0.00	0.00	0.0%
50108 · Bonspiel Expense - Sponsorship	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%
60011 · Stone Lease	0.00	0.00	0.00	0.0%
60020 · Utilities	0.00	0.00	0.00	0.0%
60030 · Telephone Expense	0.00	0.00	0.00	0.0%
60040 · Computer and Internet Expenses	105.89	106.67	-0.78	99.3%
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	112.67	245.00	-132.33	46.0%
60102 · USA Curling Dues	337.06	605.60	-268.54	55.7%
60103 · Registration Fees	0.00	0.00	0.00	0.0%
60200 · HP Team Sponsorship	0.00	0.00	0.00	0.0%
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%
60403 · League Apps 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	15.00	-15.00	0.0%
64700 · Event Expenses	0.00	0.00	0.00	0.0%
64800 · Curling Supplies	0.00	0.00	0.00	0.0%
64900 · Office Supplies	0.00	10.00	-10.00	0.0%
66000 · Payroll Expenses	0.00	0.00	0.00	0.0%
66700 · Professional Fees	0.00	500.00	-500.00	0.0%
66701 · Filing Fees	55.00	50.92	4.08	108.0%
68021 · Awards	0.00	0.00	0.00	0.0%
68023 · Membership Benefits	221.39	315.00	-93.61	70.3%
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	11.24	11.24	0.00	100.0%

2:44 PM

12/14/25

Accrual Basis

Windy City Curling
Profit & Loss Budget vs. Actual
November 2025

	Nov 25	Budget	\$ Over Budget	% of Budget
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	17,917.70	22,279.99	-4,362.29	80.4%
Net Ordinary Income	976.30	4,181.01	-3,204.71	23.4%
Net Income	976.30	4,181.01	-3,204.71	23.4%

Windy City Curling Balance Sheet As of November 30, 2025

	Nov 30, 25
ASSETS	
Current Assets	
Checking/Savings	
10000 · US Bank - Checking	65,063.23
10021 · Live Oak Bank - Savings	78,307.67
Total Checking/Savings	143,370.90
Other Current Assets	
10030 · Petty Cash	215.00
11010 · Stripe Receivable	5,518.99
12000 · Merchandise Inventory	9,034.76
13000 · Prepaid Expenses	1,751.41
Total Other Current Assets	16,520.16
Total Current Assets	159,891.06
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	-19,362.22
16005 · A/D - Curling Equip	-630.71
16007 · A/D - Plaques & Awards	-483.32
16008 · A/D - Computer Equipment	-614.88
16009 · A/D - Facility Upgrades	-2,353.29
Total Fixed Assets	57,169.85
Other Assets	
17001 · Investment in CCC, Inc.	100,000.00
Total Other Assets	100,000.00
TOTAL ASSETS	317,060.91
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	2,115.00
20100 · Other Current Liabilities - Other	1,340.91
Total 20100 · Other Current Liabilities	3,455.91
21000 · Deferred Revenue	77,796.91
Total Other Current Liabilities	81,252.82
Total Current Liabilities	97,602.82
Total Liabilities	97,602.82
Equity	
31300 · Perm. Restricted Net Assets	72,805.85
32000 · Unrestricted Net Assets	146,709.83
Net Income	-57.59
Total Equity	219,458.09
TOTAL LIABILITIES & EQUITY	317,060.91

Windy City Curling

Statement of Cash Flows

November 2025

	Nov 25
OPERATING ACTIVITIES	
Net Income	976.30
Adjustments to reconcile Net Income to net cash provided by operations:	
11010 · Stripe Receivable	2,482.98
13000 · Prepaid Expenses	739.76
20000 · Accounts Payable	-555.00
20100 · Other Current Liabilities	30.00
21000 · Deferred Revenue	18,870.32
Net cash provided by Operating Activities	22,544.36
INVESTING ACTIVITIES	
15007 · Plaques & Trophies	-120.00
16003 · A/D - Stones	267.76
16005 · A/D - Curling Equip	10.69
16007 · A/D - Plaques & Awards	11.24
16008 · A/D - Computer Equipment	153.72
16009 · A/D - Facility Upgrades	203.03
Net cash provided by Investing Activities	526.44
Net cash increase for period	23,070.80
Cash at beginning of period	120,300.10
Cash at end of period	143,370.90