

Alpena Rink Management LLC

Balance Sheet Comparison

As of Aug 31, 2026

	TOTAL	
	As of Aug 31, 2026	As of Aug 31, 2025 (PY)
Assets		
Current Assets		
Bank Accounts		
Checking Account	19,426.93	7,617.65
Petty Cash	600.00	600.00
Savings (HARE)	0.00	
Savings - Besser	35.50	29.50
Total for Bank Accounts	\$20,062.43	\$8,247.15
Accounts Receivable		
Accounts Receivable	1,620.00	-3,910.00
Total for Accounts Receivable	\$1,620.00	-\$3,910.00
Other Current Assets		
Inventory	5,700.00	5,700.00
QuickBooks Tax Holding Account	4,651.61	
Undeposited Funds	1,430.00	-295.00
Total for Other Current Assets	\$11,781.61	\$5,405.00
Total for Current Assets	\$33,464.04	\$9,742.15
Fixed Assets		
Accumulated Depreciation	-16,151.35	-16,151.35
Equipment	16,151.35	16,151.35
Total for Fixed Assets	\$0.00	\$0.00
Other Assets		
Loan to Jess	0.00	999.60
Total for Other Assets	\$0.00	\$999.60
Total for Assets	\$33,464.04	\$10,741.75

Alpena Rink Management LLC

Balance Sheet Comparison

As of Aug 31, 2026

	TOTAL	
	As of Aug 31, 2026	As of Aug 31, 2025 (PY)
Liabilities and Equity		
Liabilities		
Current Liabilities		
Other Current Liabilities		
Direct Deposit Payable	0.00	
Loan to/from NLA	-4,760.00	-4,760.00
Owner Distribution Payable	0.00	0.00
Payroll Liabilities	\$0.00	\$0.00
employee Advance	0.00	0.00
Federal Taxes (941/943/944)	3,914.25	
Federal Unemployment (940)	1.05	
FICA, MED and FIT Payable	0.00	3,479.76
FUTA Payable	0.00	0.00
MESC Payable	0.01	0.00
MI Income Tax	46.05	
MI Unemployment Tax	1.76	
MIT W/H Payable	0.00	728.16
Total for Payroll Liabilities	\$3,963.12	\$4,207.92
Total for Other Current Liabilities	-\$796.88	-\$552.08
Total for Current Liabilities	-\$796.88	-\$552.08
Total for Liabilities	-\$796.88	-\$552.08
Equity		
Henry Drawing	-6,391.50	-15,724.08
Net Income	-35,735.41	-53,439.74
Opening Balance Equity	0.00	
Retained Earnings	94,279.33	95,549.15
Winterstein Drawing	-6,391.50	-3,591.50
Winterstein Equity	-11,500.00	-11,500.00
Total for Equity	\$34,260.92	\$11,293.83
Total for Liabilities and Equity	\$33,464.04	\$10,741.75

Alpena Rink Management LLC

Profit and Loss Comparison January-August, 2026

	TOTAL	
	Jan 1 - Aug 31 2026	Jan 1 - Aug 31 2025 (PY)
Income		
Advertising	20,375.00	26,312.00
AHA Refs	1,650.00	2,710.00
Concession	50,992.27	42,411.56
Donations		\$286.00
Walking Track Donations	25.00	1,000.00
Total for Donations	\$25.00	\$1,286.00
Event Income	17,457.93	15,303.50
Facility Rental	\$1,220.00	\$3,400.00
Birthday Party	2,775.00	2,829.00
Other Facility Rental	5,477.00	4,400.00
User Group Storage Rooms	1,000.00	750.00
Workout Room	45.00	105.00
Total for Facility Rental	\$10,517.00	\$11,484.00
Grant Income/AC Reimbursement	17,236.11	8,922.00
Interest / Dividend income	4.00	4.00
Livebarn Surcharge	885.58	1,411.01
NLA Tournaments	\$40,002.50	\$30,755.00
State/District Tournaments	6,690.00	4,500.00
Total for NLA Tournaments	\$46,692.50	\$35,255.00
Prime Ice Rentals	\$17,782.50	\$26,213.00
50+ League	9,750.00	9,890.00
AGH All Stars	18,555.00	14,585.00
AHA	34,357.50	68,475.00
Alpena 45ers	2,184.00	1,590.00
Alpena Figure Skate Club	27,165.00	13,990.00
Alpena High School	16,032.50	17,640.00
Blue Line Club	19,120.00	6,605.00
Carhartt Ice	16,800.00	17,092.50
Curling	7,287.50	8,400.00
Men's League	4,440.00	2,900.00
Total for Prime Ice Rentals	\$173,474.00	\$187,380.50
Sales	0.00	
Skating Activities		
Learn to Skate	2,540.00	2,685.00
Mini Hockey Camps	9,615.00	11,385.00
Open Skate	24,584.00	27,348.50
Other Community Programs		240.00
Roller Derby	2,730.00	1,950.00
Skate Shop	111.00	3,567.00
Spring Hockey	10,897.00	11,219.00
Total for Skating Activities	\$50,477.00	\$58,394.50

Alpena Rink Management LLC

Profit and Loss Comparison

January-August, 2026

	TOTAL	
	Jan 1 - Aug 31 2026	Jan 1 - Aug 31 2025 (PY)
Spectator Surcharge	4,832.00	4,544.00
Vending		579.09
Total for Income	\$394,618.39	\$395,997.16
Gross Profit	\$394,618.39	\$395,997.16
Expenses		
Advertising - General	2,419.00	3,180.34
AHA Youth Game Refs	2,875.00	3,150.00
Ameresco	32,888.40	35,250.39
Bank & CC Fees	1,131.33	1,111.99
Concession Expense	21,957.31	20,762.96
Diesel Fuel Expense	5,903.04	3,562.63
Donation Expense	300.00	600.00
Dues and Subscriptions	1,301.30	3,372.86
Electricity	75,682.28	95,662.90
Events	1,500.25	522.00
Expense NLA Tournaments	\$2,476.14	\$2,131.22
Refs	4,975.00	3,930.00
Total for Expense NLA Tournaments	\$7,451.14	\$6,061.22
Ice Surcharge	1,893.00	
Insurance	\$5,755.81	\$5,496.61
Health Insurance - Employee		20,144.75
Total for Insurance	\$5,755.81	\$25,641.36
Janitorial Supplies	5,245.10	5,139.48
Maintenance Building/Equip	\$38,881.37	\$12,224.91
Hockey Shop Supplies	272.80	1,768.01
Total for Maintenance Building/Equip	\$39,154.17	\$13,992.92
Management Fee	315.00	315.00
Membership/Training & Travel	362.55	294.00
Men's League Games		
Ref	1,435.00	2,760.00
Total for Men's League Games	\$1,435.00	\$2,760.00
Natural Gas	29,161.31	33,871.71
Office Supplies	5,628.64	5,501.23
Other Tax - Filing Fee	2,025.00	1,945.00
Outside Services	2,835.50	4,540.00
Payroll Expenses	\$0.00	\$0.00
FICA and Medicare Taxes	9,296.44	10,548.37
FUTA	174.30	171.54
MESC Taxes	330.29	326.21
Taxes	1,745.38	

Alpena Rink Management LLC

Profit and Loss Comparison
January-August, 2026

	TOTAL	
	Jan 1 - Aug 31 2026	Jan 1 - Aug 31 2025 (PY)
Wages	144,337.42	140,907.30
Total for Payroll Expenses	\$155,883.83	\$151,953.42
Sales Tax Expense	3,732.50	3,800.08
Skate Shop Expense		237.66
Spectator Surcharge Expense	8,432.00	8,193.00
Staff Meals	316.08	438.24
Telephone	3,320.00	4,822.63
Vehicle Rental	4,550.00	5,850.00
Water/Sewer	6,899.26	6,903.88
Total for Expenses	\$430,353.80	\$449,436.90
Net Operating Income	-\$35,735.41	-\$53,439.74
Net Income	-\$35,735.41	-\$53,439.74

Alpena Rink Management LLC

Profit and Loss Comparison
August 2026

	TOTAL	
	Aug 2026	Aug 2025 (PY)
Income		
Advertising		
Concession	14,800.00	19,587.00
Donations	1,174.74	64.96
Walking Track Donations		
Total for Donations		200.00
Event Income		\$200.00
Facility Rental		4,206.50
Grant Income/AC Reimbursement		3,000.00
Interest / Dividend income	5,811.11	
Livebarn Surcharge	0.50	0.50
Prime Ice Rentals		202.17
50+ League	\$5,593.00	
AGH All Stars		6,890.00
AHA	1,680.00	
Alpena 45ers		5,300.00
Alpena Figure Skate Club	560.00	
Blue Line Club	560.00	
Total for Prime Ice Rentals	3,360.00	
Sales	\$11,753.00	\$12,190.00
Skating Activities	0.00	
Mini Hockey Camps		
Open Skate	300.00	
Roller Derby	1,298.50	156.00
Skate Shop	520.00	520.00
Total for Skating Activities		295.00
Total for Income	\$2,118.50	\$971.00
Gross Profit	\$35,657.85	\$40,422.13
Expenses	\$35,657.85	\$40,422.13
Ameresco		
Bank & CC Fees	8,222.10	3,916.71
Concession Expense	111.52	122.76
Diesel Fuel Expense	693.04	61.31
Donation Expense	891.03	153.28
Dues and Subscriptions		500.00
Ice Surcharge	76.85	86.99
Insurance	867.50	
Health Insurance - Employee		\$731.00
Total for Insurance		2,549.55
Janitorial Supplies		\$3,280.55
Maintenance Building/Equip	379.45	546.74
Natural Gas	9,567.65	733.99
	797.17	2,280.53

Alpena Rink Management LLC

Profit and Loss Comparison August 2026

	TOTAL	
	Aug 2026	Aug 2025 (PY)
Office Supplies	85.60	575.26
Other Tax - Filing Fee		420.00
Outside Services	1,092.50	2,835.00
Payroll Expenses		\$0.00
FICA and Medicare Taxes	1,177.08	1,077.88
FUTA	1.05	0.00
MESC Taxes	1.76	0.00
Wages	15,386.48	14,435.92
Total for Payroll Expenses	\$16,566.37	\$15,513.80
Sales Tax Expense		54.53
Staff Meals	103.37	10.38
Telephone	415.00	415.00
Vehicle Rental		650.00
Total for Expenses	\$39,869.15	\$32,156.83
Net Operating Income	-\$4,211.30	\$8,265.30
Net Income	-\$4,211.30	\$8,265.30