# Alpena Rink Management LLC

Balance Sheet Comparison

As of Sep 30, 2026

| | TOTAL | |
|---|---|---|
| | As of Sep 30, 2026 | As of Sep 30, 2025 (PY) |
| Assets | | |
| Current Assets | | |
| Bank Accounts | | |
| 1000 Checking Account | 19,193.02 | 6,516.74 |
| 1006 Savings - Besser | 36.00 | 30.00 |
| 1008 Petty Cash | 600.00 | 600.00 |
| **Total for Bank Accounts** | **$19,829.02** | **$7,146.74** |
| Accounts Receivable | | |
| 1050 Accounts Receivable | 22,495.00 | 7,335.50 |
| **Total for Accounts Receivable** | **$22,495.00** | **$7,335.50** |
| Other Current Assets | | |
| 1150 Inventory | 5,700.00 | 5,700.00 |
| 12000 Undeposited Funds | 1,430.00 | 1,650.00 |
| 1250 QuickBooks Tax Holding Account | 4,783.57 | |
| **Total for Other Current Assets** | **$11,913.57** | **$7,350.00** |
| **Total for Current Assets** | **$54,237.59** | **$21,832.24** |
| Fixed Assets | | |
| 1201 Accumulated Depreciation | -16,151.35 | -16,151.35 |
| 12500 Equipment | 16,151.35 | 16,151.35 |
| **Total for Fixed Assets** | **$0.00** | **$0.00** |
| Other Assets | | |
| 2100 Loan to Jess | 0.00 | 999.60 |
| **Total for Other Assets** | **$0.00** | **$999.60** |
| **Total for Assets** | **$54,237.59** | **$22,831.84** |
| Liabilities and Equity | | |
| Liabilities | | |
| Current Liabilities | | |
| Other Current Liabilities | | |
| 2000 Loan to/from NLA | -5,098.27 | -4,760.00 |
| 2900 Direct Deposit Payable | 0.00 | |
| 3900 Payroll Liabilities | $0.00 | $0.00 |
| 3901 Federal Taxes (941/943/944) | 4,015.35 | |
| 3902 Federal Unemployment (940) | 4.24 | |
| 3903 MI Income Tax | 756.97 | |
| 3904 MI Unemployment Tax | 7.00 | |
| FICA, MED and FIT Payable (deleted) | 0.00 | 3,550.98 |
| FUTA Payable (deleted) | 0.00 | 2.80 |
| MESC Payable (deleted) | 0.00 | 4.66 |
| MIT W/H Payable (deleted) | 0.00 | 747.97 |
| **Total for 3900 Payroll Liabilities** | **$4,783.56** | **$4,306.41** |
| **Total for Other Current Liabilities** | **-$314.71** | **-$453.59** |

# Alpena Rink Management LLC
Balance Sheet Comparison
As of Sep 30, 2026

| | TOTAL | |
|---|---|---|
| | As of Sep 30, 2026 | As of Sep 30, 2025 (PY) |
| **Total for Current Liabilities** | **-$314.71** | **-$453.59** |
| **Total for Liabilities** | **-$314.71** | **-$453.59** |
| Equity | | |
| 30000 Opening Balance Equity | 0.00 | |
| 31050 Henry Drawing | -6,391.50 | -15,724.08 |
| 31100 Winterstein Drawing | -6,391.50 | -3,591.50 |
| 31200 Winterstein Equity | -11,500.00 | -11,500.00 |
| 32000 Retained Earnings | 94,014.33 | 95,549.15 |
| Net Income | -15,179.03 | -41,448.14 |
| **Total for Equity** | **$54,552.30** | **$23,285.43** |
| **Total for Liabilities and Equity** | **$54,237.59** | **$22,831.84** |

# Alpena Rink Management LLC
Profit and Loss Comparison
January-September, 2026

| | TOTAL | |
|---|---|---|
| | Jan 1 - Sep 30 2026 | Jan 1 - Sep 30 2025 (PY) |
| Income | | |
| 5000 Grant Income/AC Reimbursement | 25,036.11 | 8,922.00 |
| 5002 AHA Refs | 1,650.00 | 2,710.00 |
| 5005 Skating Activities | | |
| 5005-1 Drop In Figure Skating | | 12.00 |
| 5005-10 Mini Hockey Camps | 12,202.50 | 11,385.00 |
| 5005-12 Learn to Skate | 2,540.00 | 2,685.00 |
| 5005-13 Punch Cards | 60.00 | 160.00 |
| 5005-14 Spring Hockey | 10,897.00 | 11,219.00 |
| 5005-4 Other Community Programs | | 240.00 |
| 5005-5 Open Skate | 30,090.84 | 33,606.50 |
| 5005-6 Roller Derby | 2,730.00 | 2,210.00 |
| 5005-9 Skate Shop | 111.00 | 3,593.00 |
| **Total for 5005 Skating Activities** | **$58,631.34** | **$65,110.50** |
| 5010 Concession | 52,956.52 | 43,743.31 |
| 5015 Vending | | 579.09 |
| 5020 Advertising | 34,000.00 | 40,872.00 |
| 5025 Prime Ice Rentals | $19,462.50 | $31,115.50 |
| 5025-1 AGH All Stars | 20,655.00 | 14,585.00 |
| 5025-10 Curling | 7,287.50 | 8,400.00 |
| 5025-11 50+ League | 15,910.00 | 9,890.00 |
| 5025-12 Alpena 45ers | 18,144.00 | 15,767.50 |
| 5025-13 Carhartt Ice | 16,800.00 | 17,092.50 |
| 5025-2 AHA | 39,677.50 | 73,112.50 |
| 5025-3 Alpena Figure Skate Club | 27,165.00 | 13,990.00 |
| 5025-4 Alpena High School | 16,032.50 | 17,640.00 |
| 5025-5 Blue Line Club | 22,340.00 | 8,640.50 |
| 5025-7 Men's League | 4,440.00 | 3,300.00 |
| **Total for 5025 Prime Ice Rentals** | **$207,914.00** | **$213,533.50** |
| 5030 NLA Tournaments | $40,002.50 | $30,755.00 |
| 5030-1 State/District Tournaments | 6,690.00 | 4,500.00 |
| **Total for 5030 NLA Tournaments** | **$46,692.50** | **$35,255.00** |
| 5035 Facility Rental | $7,220.00 | $8,400.00 |
| 5035-1 Birthday Party | 2,775.00 | 3,789.00 |
| 5035-2 Other Facility Rental | 6,077.00 | 5,109.50 |
| 5035-3 Storage Lockers | | 100.00 |
| 5035-4 User Group Storage Rooms | 1,000.00 | 750.00 |
| 5035-5 Workout Room | 45.00 | 120.00 |
| **Total for 5035 Facility Rental** | **$17,117.00** | **$18,268.50** |
| 5045 Event Income | 18,432.93 | 15,303.50 |
| 5060 Spectator Surcharge | 4,832.00 | 4,544.00 |
| 5065 Livebarn Surcharge | 885.58 | 1,411.01 |

# Alpena Rink Management LLC
Profit and Loss Comparison
January-September, 2026

| | TOTAL | |
|---|---|---|
| | Jan 1 - Sep 30 2026 | Jan 1 - Sep 30 2025 (PY) |
| 5090 Donations | | $286.00 |
| 5090-5 Walking Track Donations | 25.00 | 1,000.00 |
| **Total for 5090 Donations** | **$25.00** | **$1,286.00** |
| 5095 Interest / Dividend income | 4.50 | 4.50 |
| 5097 Sales | 0.00 | |
| **Total for Income** | **$468,177.48** | **$451,542.91** |
| **Gross Profit** | **$468,177.48** | **$451,542.91** |
| Expenses | | |
| 6000 AHA Youth Game Refs | 2,875.00 | 3,150.00 |
| 6200 Payroll Expenses | $0.00 | $0.00 |
| 6210 Wages | 160,249.90 | 155,809.22 |
| 6220 Taxes | 1,745.38 | |
| 6230 FICA and Medicare Taxes | 10,513.75 | 11,661.86 |
| 6240 FUTA | 177.49 | 174.34 |
| 6250 MESC Taxes | 335.52 | 330.87 |
| **Total for 6200 Payroll Expenses** | **$173,022.04** | **$167,976.29** |
| 6325 Sales Tax Expense | 3,782.05 | 3,803.76 |
| 6330 Advertising - General | 2,419.00 | 4,209.67 |
| 6335 Donation Expense | 300.00 | 600.00 |
| 6340 Concession Expense | 23,061.58 | 21,612.51 |
| 6400 Insurance | $9,058.81 | $6,469.39 |
| 6400-10 Health Insurance - Employee | | 22,694.30 |
| **Total for 6400 Insurance** | **$9,058.81** | **$29,163.69** |
| 6500 Office Supplies | 6,112.49 | 5,998.25 |
| 6510 Janitorial Supplies | 5,624.55 | 5,479.90 |
| 6550 Expense NLA Tournaments | $2,476.14 | $2,131.22 |
| 6550-1 Refs | 4,975.00 | 3,930.00 |
| **Total for 6550 Expense NLA Tournaments** | **$7,451.14** | **$6,061.22** |
| 6560 Men's League Games | | |
| 6560-1 Ref | 1,435.00 | 2,760.00 |
| **Total for 6560 Men's League Games** | **$1,435.00** | **$2,760.00** |
| 6565 Events | 1,500.25 | 1,350.20 |
| 6580 Outside Services | 3,495.49 | 4,540.00 |
| 6590 Dues and Subscriptions | 1,332.28 | 3,395.84 |
| 6600 Management Fee | 315.00 | 315.00 |
| 6700 Membership/Training & Travel | 362.55 | 294.00 |
| 6720 Maintenance Building/Equip | $40,061.53 | $14,330.39 |
| 6720-1 Hockey Shop Supplies | 320.42 | 2,245.93 |
| **Total for 6720 Maintenance Building/Equip** | **$40,381.95** | **$16,576.32** |
| 6762 Electricity | 92,827.03 | 106,339.14 |
| 6763 Ameresco | 36,999.45 | 35,250.39 |

# Alpena Rink Management LLC

Profit and Loss Comparison
January-September, 2026

| | TOTAL | |
|---|---|---|
| | Jan 1 - Sep 30 2026 | Jan 1 - Sep 30 2025 (PY) |
| 6764 Natural Gas | 29,932.34 | 36,115.51 |
| 6766 Water/Sewer | 10,187.12 | 10,353.50 |
| 6770 Telephone | 3,735.00 | 5,237.63 |
| 6780 Diesel Fuel Expense | 6,679.58 | 3,836.78 |
| 6900 Skate Shop Expense | | 237.66 |
| 6910 Spectator Surcharge Expense | 8,432.00 | 8,193.00 |
| 6915 Ice Surcharge | 2,220.50 | |
| 6950 Staff Meals | 316.08 | 466.31 |
| 6955 Bank & CC Fees | 1,235.23 | 1,229.48 |
| 6970 Other Tax - Filing Fee | 2,025.00 | 1,945.00 |
| 6975 QuickBooks Payments Fees | 1,038.00 | |
| 6980 Vehicle Rental | 5,200.00 | 6,500.00 |
| **Total for Expenses** | **$483,356.51** | **$492,991.05** |
| **Net Operating Income** | **-$15,179.03** | **-$41,448.14** |
| **Net Income** | **-$15,179.03** | **-$41,448.14** |

# Alpena Rink Management LLC

Profit and Loss Comparison
September 2026

| | TOTAL | |
|---|---|---|
| | Sep 2026 | Sep 2025 (PY) |
| Income | | |
| 5000 Grant Income/AC Reimbursement | 7,800.00 | |
| 5005 Skating Activities | | |
| 5005-1 Drop In Figure Skating | | 12.00 |
| 5005-10 Mini Hockey Camps | 2,587.50 | |
| 5005-13 Punch Cards | 60.00 | 160.00 |
| 5005-5 Open Skate | 5,506.84 | 6,258.00 |
| 5005-6 Roller Derby | | 260.00 |
| 5005-9 Skate Shop | | 26.00 |
| **Total for 5005 Skating Activities** | **$8,154.34** | **$6,716.00** |
| 5010 Concession | 1,964.25 | 1,331.75 |
| 5020 Advertising | 13,625.00 | 14,560.00 |
| 5025 Prime Ice Rentals | $1,680.00 | $4,902.50 |
| 5025-1 AGH All Stars | 2,100.00 | |
| 5025-11 50+ League | 6,160.00 | |
| 5025-12 Alpena 45ers | 15,960.00 | 14,177.50 |
| 5025-2 AHA | 5,320.00 | 4,637.50 |
| 5025-5 Blue Line Club | 3,220.00 | 2,035.50 |
| 5025-7 Men's League | | 400.00 |
| **Total for 5025 Prime Ice Rentals** | **$34,440.00** | **$26,153.00** |
| 5035 Facility Rental | $6,000.00 | $5,000.00 |
| 5035-1 Birthday Party | | 960.00 |
| 5035-2 Other Facility Rental | 600.00 | 709.50 |
| 5035-3 Storage Lockers | | 100.00 |
| 5035-5 Workout Room | | 15.00 |
| **Total for 5035 Facility Rental** | **$6,600.00** | **$6,784.50** |
| 5045 Event Income | 975.00 | |
| 5095 Interest / Dividend income | 0.50 | 0.50 |
| 5097 Sales | 0.00 | |
| **Total for Income** | **$73,559.09** | **$55,545.75** |
| **Gross Profit** | **$73,559.09** | **$55,545.75** |
| Expenses | | |
| 6200 Payroll Expenses | | $0.00 |
| 6210 Wages | 15,912.48 | 14,901.92 |
| 6230 FICA and Medicare Taxes | 1,217.31 | 1,113.49 |
| 6240 FUTA | 3.19 | 2.80 |
| 6250 MESC Taxes | 5.23 | 4.66 |
| **Total for 6200 Payroll Expenses** | **$17,138.21** | **$16,022.87** |
| 6325 Sales Tax Expense | 66.50 | 3.68 |
| 6330 Advertising - General | | 1,029.33 |
| 6340 Concession Expense | 1,104.27 | 849.55 |

# Alpena Rink Management LLC
Profit and Loss Comparison
September 2026

| | TOTAL | |
|---|---|---|
| | Sep 2026 | Sep 2025 (PY) |
| 6400 Insurance | $3,303.00 | $972.78 |
| 6400-10 Health Insurance - Employee | | 2,549.55 |
| **Total for 6400 Insurance** | **$3,303.00** | **$3,522.33** |
| 6500 Office Supplies | 483.85 | 497.02 |
| 6510 Janitorial Supplies | 379.45 | 340.42 |
| 6565 Events | | 828.20 |
| 6580 Outside Services | 659.99 | |
| 6590 Dues and Subscriptions | 30.98 | 22.98 |
| 6720 Maintenance Building/Equip | $1,180.16 | $2,105.48 |
| 6720-1 Hockey Shop Supplies | 47.62 | 477.92 |
| **Total for 6720 Maintenance Building/Equip** | **$1,227.78** | **$2,583.40** |
| 6762 Electricity | 17,144.75 | 10,676.24 |
| 6763 Ameresco | 4,111.05 | |
| 6764 Natural Gas | 771.03 | 2,243.80 |
| 6766 Water/Sewer | 3,287.86 | 3,449.62 |
| 6770 Telephone | 415.00 | 415.00 |
| 6780 Diesel Fuel Expense | 776.54 | 274.15 |
| 6915 Ice Surcharge | 327.50 | |
| 6950 Staff Meals | | 28.07 |
| 6955 Bank & CC Fees | 103.90 | 117.49 |
| 6975 QuickBooks Payments Fees | 1,038.00 | |
| 6980 Vehicle Rental | 650.00 | 650.00 |
| **Total for Expenses** | **$53,019.66** | **$43,554.15** |
| **Net Operating Income** | **$20,539.43** | **$11,991.60** |
| **Net Income** | **$20,539.43** | **$11,991.60** |