

Alpena Rink Management LLC

Balance Sheet Comparison

As of Jul 31, 2026

	TOTAL	
	As of Jul 31, 2026	As of Jul 31, 2025 (PY)
Assets		
Current Assets		
Bank Accounts		
Checking Account	17,138.73	5,389.83
Petty Cash	600.00	600.00
Savings (HARE)	34.00	
Savings - Besser	35.00	29.00
Total for Bank Accounts	\$17,807.73	\$6,018.83
Accounts Receivable		
Accounts Receivable	5,880.00	-11,710.00
Total for Accounts Receivable	\$5,880.00	-\$11,710.00
Other Current Assets		
Inventory	5,700.00	5,700.00
QuickBooks Tax Holding Account	5,767.87	
Undeposited Funds	3,390.00	3,000.00
Total for Other Current Assets	\$14,857.87	\$8,700.00
Total for Current Assets	\$38,545.60	\$3,008.83
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	\$38,545.60	\$4,008.43

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Balance Sheet Comparison

As of Jul 31, 2026

	TOTAL	
	As of Jul 31, 2026	As of Jul 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)	4,859.02	
Federal Unemployment (940)	0.00	
FICA, MED and FIT Payable	0.00	4,349.70
FUTA Payable	0.00	0.00
MESC Payable	0.01	0.00
MI Income Tax	220.35	
MI Unemployment Tax	0.00	
MIT W/H Payable	0.00	910.20
Total for Payroll Liabilities	\$5,079.38	\$5,259.90
Total for Other Current Liabilities	\$319.38	\$499.90
Total for Current Liabilities	\$319.38	\$499.90
Total for Liabilities	\$319.38	\$499.90
Equity		
Henry Drawing	-6,391.50	-15,724.08
Net Income	-31,804.11	-61,705.04
Opening Balance Equity	34.00	
Retained Earnings	94,279.33	95,549.15
Winterstein Drawing	-6,391.50	-3,111.50
Winterstein Equity	-11,500.00	-11,500.00
Total for Equity	\$38,226.22	\$3,508.53
Total for Liabilities and Equity	\$38,545.60	\$4,008.43

Alpena Rink Management LLC

Profit and Loss Comparison
January-July, 2026

	TOTAL	
	Jan 1 - Jul 31 2026	Jan 1 - Jul 31 2025 (PY)
Income		
Advertising	5,575.00	6,725.00
AHA Refs	1,650.00	2,710.00
Concession	49,817.53	42,346.60
Donations		\$286.00
Walking Track Donations	25.00	800.00
Total for Donations	\$25.00	\$1,086.00
Event Income	17,457.93	11,097.00
Facility Rental	\$1,220.00	\$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	\$8,484.00
Grant Income/AC Reimbursement	11,425.00	8,922.00
Interest / Dividend income	3.50	3.50
Livebarn Surcharge	885.58	1,208.84
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	\$11,904.50	\$26,213.00
50+ League	9,470.00	3,000.00
AGH All Stars	16,875.00	14,585.00
AHA	34,357.50	63,175.00
Alpena 45ers	1,624.00	1,590.00
Alpena Figure Skate Club	26,605.00	13,990.00
Alpena High School	16,032.50	17,640.00
Blue Line Club	15,760.00	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	\$161,156.00	\$175,190.50
Skating Activities		
Learn to Skate	2,540.00	2,685.00
Mini Hockey Camps	9,315.00	11,385.00
Open Skate	23,285.50	27,192.50
Other Community Programs		240.00
Roller Derby	2,210.00	1,430.00
Skate Shop	111.00	3,272.00
Spring Hockey	10,897.00	11,219.00
Total for Skating Activities	\$48,358.50	\$57,423.50

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Profit and Loss Comparison

January-July, 2026

	TOTAL	
	Jan 1 - Jul 31 2026	Jan 1 - Jul 31 2025 (PY)
Spectator Surcharge		
Vending	4,832.00	4,544.00
Total for Income	\$358,395.54	\$355,575.03
Gross Profit	\$358,395.54	\$355,575.03
Expenses		
Advertising - General	2,419.00	3,180.34
AHA Youth Game Refs	2,875.00	3,150.00
Ameresco	24,666.30	31,333.68
Ask My Accountant	-285.00	
Bank & CC Fees	1,019.81	989.23
Concession Expense	21,264.27	20,701.65
Diesel Fuel Expense	5,012.01	3,409.35
Donation Expense	300.00	100.00
Dues and Subscriptions	1,224.45	3,285.87
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	1,025.50	
Insurance	\$5,755.81	\$4,765.61
Health Insurance - Employee		17,595.20
Total for Insurance	\$5,755.81	\$22,360.81
Janitorial Supplies	4,865.65	4,592.74
Maintenance Building/Equip	\$29,313.72	\$11,490.92
Hockey Shop Supplies	272.80	1,768.01
Total for Maintenance Building/Equip	\$29,586.52	\$13,258.93
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	28,364.14	31,591.18
Office Supplies	5,543.04	4,925.97
Other Tax - Filing Fee	2,025.00	1,525.00
Outside Services	1,743.00	1,705.00
Payroll Expenses	\$0.00	\$0.00
FICA and Medicare Taxes	8,119.36	9,470.49
FUTA	173.25	171.54
MESC Taxes	328.53	326.21
Taxes	1,745.38	

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Profit and Loss Comparison

January-July, 2026

	TOTAL	
	Jan 1 - Jul 31 2026	Jan 1 - Jul 31 2025 (PY)
Wages	128,950.94	126,471.38
Total for Payroll Expenses	\$139,317.46	\$136,439.62
Sales Tax Expense	3,732.50	3,745.55
Skate Shop Expense		237.66
Spectator Surcharge Expense	8,432.00	8,193.00
Staff Meals	212.71	427.86
Telephone	2,905.00	4,407.63
Vehicle Rental	4,550.00	5,200.00
Water/Sewer	6,899.26	6,903.88
Total for Expenses	\$390,199.65	\$417,280.07
Net Operating Income	-\$31,804.11	-\$61,705.04
Net Income	-\$31,804.11	-\$61,705.04