

# Alpena Rink Management LLC

## Profit and Loss Comparison

January 1-June 30, 2026

|                                     | TOTAL               |                          |
|-------------------------------------|---------------------|--------------------------|
|                                     | JAN 1 - JUN 30 2026 | JAN 1 - JUN 30 2025 (PY) |
| Income                              |                     |                          |
| Advertising                         | 4,575.00            | 6,725.00                 |
| AHA Refs                            | 1,650.00            | 2,710.00                 |
| Concession                          | 48,005.98           | 41,277.19                |
| Donations                           |                     | \$286.00                 |
| Walking Track Donations             | 25.00               |                          |
| <b>Total for Donations</b>          | <b>\$25.00</b>      | <b>\$286.00</b>          |
| 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               | 1,977.00            | 4,400.00                 |
| User Group Storage Rooms            | 1,000.00            | 750.00                   |
| Workout Room                        | 45.00               | 105.00                   |
| <b>Total for Facility Rental</b>    | <b>\$7,017.00</b>   | <b>\$8,484.00</b>        |
| Grant Income/AC Reimbursement       | 11,425.00           | 5,760.00                 |
| Interest / Dividend income          | 3.00                | 3.00                     |
| Livebarn Surcharge                  | 885.58              | 1,208.84                 |
| NLA Tournaments                     | \$40,002.50         | \$30,755.00              |
| State/District Tournaments          | 6,690.00            | 4,500.00                 |
| <b>Total for NLA Tournaments</b>    | <b>\$46,692.50</b>  | <b>\$35,255.00</b>       |
| Prime Ice Rentals                   | \$2,797.50          | \$20,268.00              |
| 50+ League                          | 9,190.00            | 3,000.00                 |
| AGH All Stars                       | 14,775.00           | 14,585.00                |
| AHA                                 | 34,357.50           | 59,730.00                |
| Alpena 45ers                        | 1,624.00            | 1,590.00                 |
| Alpena Figure Skate Club            | 25,205.00           | 13,990.00                |
| Alpena High School                  | 16,032.50           | 17,640.00                |
| Blue Line Club                      | 8,620.00            | 2,888.00                 |
| Carhartt Ice                        | 16,800.00           | 17,092.50                |
| Curling                             | 7,287.50            | 8,400.00                 |
| Men's League                        | 4,200.00            | 2,900.00                 |
| <b>Total for Prime Ice Rentals</b>  | <b>\$140,889.00</b> | <b>\$162,083.50</b>      |
| Skating Activities                  |                     |                          |
| Learn to Skate                      | 2,180.00            | 1,400.00                 |
| Mini Hockey Camps                   |                     | 11,385.00                |
| Open Skate                          | 21,774.50           | 27,032.50                |
| Other Community Programs            |                     | 240.00                   |
| Roller Derby                        | 1,560.00            | 780.00                   |
| Skate Shop                          |                     | 3,262.00                 |
| Spring Hockey                       | 10,897.00           | 11,219.00                |
| <b>Total for Skating Activities</b> | <b>\$36,411.50</b>  | <b>\$55,318.50</b>       |
| Spectator Surcharge                 | 4,832.00            | 4,544.00                 |

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|                                             | TOTAL               |                          |
|---------------------------------------------|---------------------|--------------------------|
|                                             | JAN 1 - JUN 30 2026 | JAN 1 - JUN 30 2025 (PY) |
| Vending                                     |                     | 439.44                   |
| <b>Total for Income</b>                     | <b>\$319,869.49</b> | <b>\$335,191.47</b>      |
| <b>Gross Profit</b>                         | <b>\$319,869.49</b> | <b>\$335,191.47</b>      |
| <b>Expenses</b>                             |                     |                          |
| Advertising - General                       | 1,369.00            | 1,919.00                 |
| AHA Youth Game Refs                         | 2,875.00            | 3,150.00                 |
| Ameresco                                    | 20,555.25           | 27,416.97                |
| Bank & CC Fees                              | 688.21              | 679.12                   |
| Concession Expense                          | 21,167.25           | 20,456.70                |
| Diesel Fuel Expense                         | 4,480.64            | 3,060.40                 |
| Donation Expense                            | 300.00              | 100.00                   |
| Dues and Subscriptions                      | 1,205.46            | 3,154.44                 |
| Electricity                                 | 59,617.82           | 75,510.68                |
| Events                                      | 1,500.25            | 522.00                   |
| Expense NLA Tournaments                     | \$2,476.14          | \$2,131.22               |
| Refs                                        | 4,975.00            | 3,930.00                 |
| <b>Total for Expense NLA Tournaments</b>    | <b>\$7,451.14</b>   | <b>\$6,061.22</b>        |
| Ice Surcharge                               | 743.00              |                          |
| Insurance                                   | \$4,058.81          | \$3,220.79               |
| Health Insurance - Employee                 |                     | 15,132.17                |
| <b>Total for Insurance</b>                  | <b>\$4,058.81</b>   | <b>\$18,352.96</b>       |
| Janitorial Supplies                         | 4,465.05            | 4,187.93                 |
| Maintenance Building/Equip                  | \$21,731.88         | \$9,512.00               |
| Hockey Shop Supplies                        | 173.72              | 1,768.01                 |
| <b>Total for Maintenance Building/Equip</b> | <b>\$21,905.60</b>  | <b>\$11,280.01</b>       |
| Management Fee                              | 315.00              | 315.00                   |
| Membership/Training & Travel                | 362.55              | 294.00                   |
| Men's League Games                          |                     |                          |
| Ref                                         | 1,435.00            | 2,760.00                 |
| <b>Total for Men's League Games</b>         | <b>\$1,435.00</b>   | <b>\$2,760.00</b>        |
| Natural Gas                                 | 27,429.01           | 29,011.87                |
| Office Supplies                             | 5,332.06            | 4,625.46                 |
| Other Tax - Filing Fee                      | 2,025.00            | 1,525.00                 |
| Outside Services                            | 88.00               | 1,705.00                 |
| Payroll Expenses                            | \$0.00              | \$0.00                   |
| FICA and Medicare Taxes                     | 7,828.48            | 8,123.14                 |
| FUTA                                        | 173.25              | 171.54                   |
| MESC Taxes                                  | 328.53              | 325.80                   |
| Taxes                                       | 581.80              |                          |
| Wages                                       | 109,937.84          | 108,426.48               |
| <b>Total for Payroll Expenses</b>           | <b>\$118,849.90</b> | <b>\$117,046.96</b>      |
| Sales Tax Expense                           | 3,698.60            | 3,723.47                 |

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| TOTAL                       |                     |                          |
|-----------------------------|---------------------|--------------------------|
|                             | JAN 1 - JUN 30 2026 | JAN 1 - JUN 30 2025 (PY) |
| Skate Shop Expense          |                     | 237.66                   |
| Spectator Surcharge Expense | 8,432.00            | 8,193.00                 |
| Staff Meals                 | 164.49              | 339.02                   |
| Telephone                   | 2,490.00            | 3,992.63                 |
| Vehicle Rental              | 3,900.00            | 4,550.00                 |
| Water/Sewer                 | 6,899.26            | 6,903.88                 |
| <b>Total for Expenses</b>   | <b>\$333,803.35</b> | <b>\$361,074.38</b>      |
| <b>Net Operating Income</b> | <b>-\$13,933.86</b> | <b>-\$25,882.91</b>      |
| <b>Net Income</b>           | <b>-\$13,933.86</b> | <b>-\$25,882.91</b>      |

# Alpena Rink Management LLC

## Balance Sheet Comparison

As of Jun 30, 2026

|                                       | TOTAL              |                         |
|---------------------------------------|--------------------|-------------------------|
|                                       | AS OF JUN 30, 2026 | AS OF JUN 30, 2025 (PY) |
| <b>Assets</b>                         |                    |                         |
| Current Assets                        |                    |                         |
| Bank Accounts                         |                    |                         |
| Checking Account                      | 40,405.75          | 19,695.73               |
| Petty Cash                            | 600.00             | 600.00                  |
| Savings (HARE)                        | 34.00              |                         |
| Savings - Besser                      | 34.50              | 28.50                   |
| <b>Total for Bank Accounts</b>        | <b>\$41,074.25</b> | <b>\$20,324.23</b>      |
| Accounts Receivable                   |                    |                         |
| Accounts Receivable                   | 9,100.00           | -12,427.00              |
| <b>Total for Accounts Receivable</b>  | <b>\$9,100.00</b>  | <b>-\$12,427.00</b>     |
| Other Current Assets                  |                    |                         |
| Inventory                             | 5,700.00           | 5,700.00                |
| Undeposited Funds                     | 0.00               | 24,217.50               |
| <b>Total for Other Current Assets</b> | <b>\$5,700.00</b>  | <b>\$29,917.50</b>      |
| <b>Total for Current Assets</b>       | <b>\$55,874.25</b> | <b>\$37,814.73</b>      |
| Fixed Assets                          |                    |                         |
| Accumulated Depreciation              | -16,151.35         | -16,151.35              |
| Equipment                             | 16,151.35          | 16,151.35               |
| <b>Total for Fixed Assets</b>         | <b>\$0.00</b>      | <b>\$0.00</b>           |
| Other Assets                          |                    |                         |
| Loan to Jess                          | 0.00               | 999.60                  |
| <b>Total for Other Assets</b>         | <b>\$0.00</b>      | <b>\$999.60</b>         |
| <b>Total for Assets</b>               | <b>\$55,874.25</b> | <b>\$38,814.33</b>      |
| <b>Liabilities and Equity</b>         |                    |                         |
| Liabilities                           |                    |                         |
| Current Liabilities                   |                    |                         |
| Other Current Liabilities             |                    |                         |
| 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)           | 2,915.43           |                         |
| Federal Unemployment (940)            | 0.00               |                         |
| FICA, MED and FIT Payable             | 884.84             | 3,479.70                |
| FUTA Payable                          | 15.54              | 12.22                   |
| MESC Payable                          | 33.42              | 23.59                   |
| MI Income Tax                         | 545.34             |                         |
| MI Unemployment Tax                   | 0.00               |                         |
| MIT W/H Payable                       | 143.21             | 728.16                  |
| <b>Total for Payroll Liabilities</b>  | <b>\$4,537.78</b>  | <b>\$4,243.67</b>       |

# Alpena Rink Management LLC

## Balance Sheet Comparison

As of Jun 30, 2026

|                                            | TOTAL              |                         |
|--------------------------------------------|--------------------|-------------------------|
|                                            | AS OF JUN 30, 2026 | AS OF JUN 30, 2025 (PY) |
| <b>Total for Other Current Liabilities</b> | <b>-\$222.22</b>   | <b>-\$516.33</b>        |
| <b>Total for Current Liabilities</b>       | <b>-\$222.22</b>   | <b>-\$516.33</b>        |
| <b>Total for Liabilities</b>               | <b>-\$222.22</b>   | <b>-\$516.33</b>        |
| Equity                                     |                    |                         |
| Henry Drawing                              | -6,391.50          | -15,724.08              |
| Net Income                                 | -13,933.86         | -25,882.91              |
| 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              |
| <b>Total for Equity</b>                    | <b>\$56,096.47</b> | <b>\$39,330.66</b>      |
| <b>Total for Liabilities and Equity</b>    | <b>\$55,874.25</b> | <b>\$38,814.33</b>      |