

Asset-Heavy Opportunity Zone Amusement Park Complex

Confidential Investment Summary – July 2026

Offering Overview	<p>\$7,500,000 purchase price is justified via a sum-of-the-parts asset valuation framework. An integrated, multi-zone family entertainment complex and waterpark destination situated on 22.5 acres with direct Interstate frontage. The property includes an active year-round and seasonal operating business, 14 acres of developed operating real estate, and approximately 8 acres of surplus developable land. Additionally, the entire property is positioned within a federally designated Qualified Opportunity Zone, presenting significant tax-deferral advantages for qualified investors.</p>
Products & Services	<p>The property's diversified revenue engine is split across three primary operational zones designed to drive multi-point guest monetization. Waterpark: operating from April to October with a simultaneous guest capacity of 1,800 to 2,000 people. Indoor Entertainment Center: A year-round zone housing a 5,000-square-foot arcade with over 50 games powered by a card based, cashless system. This zone features a full-service commercial kitchen and a restaurant/bar capable of seating 400 guests indoors and an additional 500 to 600 guests on the outdoor event patio. Outdoor Attractions: Includes dual go-kart track equipped with 15 single-seat and 5 double-seat karts supported by an on-site mechanic shop, alongside 8 bumper boats, 5 batting cages, and billboard advertising panels.</p>
Operational Real Estate	<p>(~14 Acres + Improvements): Valued at \$6,000,000 based on a land baseline of \$2.85 per square foot and a depreciated improvement replacement cost of \$6.56 million. Surplus Land (~8 Acres): Appraised at \$1,000,000 as raw land (\$2.85/sq ft baseline), with a clear upside valuation of \$2,000,000 to \$2,500,000 when accounting for fully secured county and airport entitlement approvals.</p>
FF&E	<p>A primary driver of this transaction's valuation rationale is the immense volume of fully owned physical furniture, fixtures, and equipment (FF&E conveying with the property, totaling an estimated current asset value of \$19,080,000). This unprecedented equipment and infrastructure base provides an incoming investor with substantial tangible collateral that heavily insulates downside risk from day one.</p>
Financial Overview	<p>In fiscal year 2025, the business generated \$2,465,371.83 in total income, yielding a gross profit of \$2,154,790.67. Total operational expenses for the period sat at \$2,248,725.40, resulting in a net operating loss of -\$93,934.73 and a final net income of -\$131,763.25 after accounting for depreciation and non-operating adjustments. Historically, the business maintains a three-year average Seller's Discretionary Earnings (SDE) of \$307,416 (calculated from 2022-2024 data). Operating Business (Rent-Adjusted Basis): Valued at \$955,000, applying an industry-standard 2.17x multiple to the historical SDE after a conservative 8%</p>

market-rent reduction, inclusive of \$239,000 in inventory at cost and a \$50,000 transferable Series 6 liquor license.

**Transaction
Details**

The current ownership has assembled a management team along with 75 Full Time and Part Time employees who will remain with the business. The owners are committed to collaborating with new leadership to ensure a smooth and successful transition.

NDA Required.

Contact

If you are interested, please contact the main person Carol Shin

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