

The Center
High Level Overview

2024-2025 ACTUALS - CASH BASIS

	July 2025 FYTD 2025/2026	PRIOR FY 24/25 ACTUALS	VARIANCE From Prior FY		BUDGET FYTD 2025/2026	VARIANCE From Budget	
PROGRAMS							
REVENUE	\$ 124,181	\$ 104,285	\$ 19,896	19%	\$ 112,125	\$ 12,056	11%
DIRECT COSTS	\$ 69,644	\$ 60,994	\$ 8,650	14%	\$ 73,691	\$ (4,047)	-5%
PROGRAM INCOME/(LOSS)	\$ 54,537	\$ 43,292	\$ 11,246		\$ 38,434	\$ 16,103	
GENERAL/INDIRECT/ADMIN EXPENSES	\$ 63,498	\$ 61,641	\$ 1,857	3%	\$ 67,335	\$ (3,837)	-6%
INCOME/(LOSS) FROM OPERATIONS	\$ (8,961)	\$ (18,350)	\$ 9,389	51%	\$ (28,900)	\$ 19,940	69%
FUNDRAISING							
REVENUE	\$ 2,760	\$ 8,868	\$ (6,107)	-69%	\$ 3,100	\$ (340)	-11%
DIRECT COSTS	\$ 22,494	\$ 13,570	\$ 8,924	66%	\$ 17,911	\$ 4,583	26%
FUNDRAISING INCOME/(LOSS)	\$ (19,734)	\$ (4,702)	\$ (15,031)		\$ (14,811)	\$ (4,922)	
NET ORDINARY INCOME/(LOSS)	\$ (28,694)	\$ (23,052)	\$ (5,642)	0%	\$ (43,711)	\$ 15,017	0%
TOTAL OPERATING REVENUES	\$ 126,942	\$ 113,153	\$ 13,789	12%	\$ 115,225	\$ 11,717	10%
TOTAL OPERATING EXPENSES	\$ 155,636	\$ 136,205	\$ 19,431	14%	\$ 158,936	\$ (3,300)	-2%
CAPITAL OVERLAY							
CAPITAL INCOME (Manatee Co. Concession Funds)	\$ -	\$ -	\$ -		\$ -	\$ -	
CAPITAL EXPENSE	\$ 64,389	\$ 3,960	\$ 60,429		\$ 58,000	\$ 6,389	
NET OTHER INCOME - CAPITAL	\$ (64,389)	\$ (3,960)	\$ (60,429)		\$ (58,000)	\$ (6,389)	
NET INCOME	\$ (93,083)	\$ (27,012)	\$ (66,071)	-245%	\$ (101,711)	\$ 8,628	8%
TOTAL REVENUE	\$ 126,942	\$ 113,153	\$ 13,789	12%	\$ 115,225	\$ 11,717	10%
TOTAL EXPENSES	\$ 220,025	\$ 140,165	\$ 79,860	57%	\$ 216,936	\$ 3,089	1%

July The Center		2024-2025 ACTUALS - CASH BASIS		vs PRIOR YEAR		vs BUDGET	
	July 2025 FYTD 2025/2026		PRIOR FY 24/25 ACTUALS	VARIANCE From Prior FY		BUDGET FYTD 2025/2026	VARIANCE From Budget
PROGRAM REVENUE							
FITNESS - Island Fitness, Personal Trng	\$ 36,440		\$ 38,764	\$ (2,324)		\$ 41,525	\$ (5,085)
SPORTS - Adult	\$ 4,808		\$ 2,007	\$ 2,801		\$ 5,550	\$ (742)
YOUTH - Sports,BTC,Camps,Specialty Prog	\$ 82,761		\$ 63,091	\$ 19,670		\$ 64,650	\$ 18,111
ADULT - Seniors,Culture,Specialty	\$ 172		\$ 423	\$ (251)		\$ 400	\$ (228)
TOTAL PROGRAM REVENUE	\$ 124,181		\$ 104,285	\$ 19,896	19.1%	\$ 112,125	\$ 12,056 10.8%
MEMBERSHIP REV (Fitness, PB, Tennis)	\$ 30,900		\$ 18,983	\$ 11,917		\$ 37,055	\$ (6,155)
REGISTRATION FEES (Sports,Youth,Adult)	\$ 83,086		\$ 52,056	\$ 31,030		\$ 69,420	\$ 13,666
OTHER (PT,Sponsorships,Donations,Merch Sales)	\$ 10,195		\$ 4,120	\$ 6,075		\$ 5,650	\$ 4,545
PROGRAM DIRECT COSTS (Variable Costs)							
FITNESS - Island Fitness, Personal Trng, Crosfit	\$ 16,242		\$ 7,653	\$ 8,590		\$ 20,025	\$ (3,782)
SPORTS - Adult	\$ 5,521		\$ 2,575	\$ 2,946		\$ 4,262	\$ 1,259
YOUTH - Sports,BTC,Camps,Specialty Prog	\$ 47,482		\$ 50,465	\$ (2,982)		\$ 49,104	\$ (1,622)
ADULT - Seniors,Culture,Specialty	\$ 399		\$ 302	\$ 97		\$ 300	\$ 99
TOTAL PROGRAM DIRECTS COSTS	\$ 69,644		\$ 60,994	\$ 8,650	14.2%	\$ 73,691	\$ (4,047) -5.5%
PROGRAM INCOME/(LOSS)							
FITNESS - Island Fitness, Personal Trng, Crosfit	\$ 20,198		\$ 31,111	\$ (10,913)		\$ 21,501	\$ (1,303)
SPORTS - Adult	\$ (713)		\$ (568)	\$ (145)		\$ 1,288	\$ (2,001)
YOUTH - Sports,BTC,Camps,Specialty Prog	\$ 35,279		\$ 12,627	\$ 22,652		\$ 15,546	\$ 19,734
ADULT - Seniors,Culture,Specialty	\$ (227)		\$ 121	\$ (348)		\$ 100	\$ (327)
TOTAL PROGRAM INCOME/(LOSS)	\$ 54,537		\$ 43,292	\$ 11,246	26.0%	\$ 38,434	\$ 16,103 41.9%
GENERAL & ADMIN EXPENSES							
GENERAL/INDIRECT	\$ 49,849		\$ 46,410	\$ 3,438		\$ 52,438	\$ (2,589)
ADMINISTRATIVE	\$ 13,649		\$ 15,231	\$ (1,582)		\$ 14,897	\$ (1,247)
TOTAL G&A EXPENSES	\$ 63,498		\$ 61,641	\$ 1,857	3.0%	\$ 67,335	\$ (3,837) -5.7%
INCOME/(LOSS) FROM OPERATIONS	\$ (8,961)		\$ (18,350)	\$ 9,389	51.2%	\$ (28,900)	\$ 19,940 69.0%
FUNDRAISING REVENUE							
DONATIONS/SPONS/TICKETS	\$ 7,891		\$ 3,502	\$ 4,390		\$ 3,800	\$ 4,091
GRANTS	\$ -		\$ 1,568	\$ (1,568)		\$ 1,600	\$ (1,600)
GOVT (Island Cities, PPP Loan/Grant)	\$ -		\$ -	\$ -		\$ -	\$ -
INTEREST EARNINGS	\$ 336		\$ 251	\$ 85		\$ 350	\$ (14)
OTHER INCOME - Rental, Merch Sales	\$ 4,306		\$ 1,547	\$ 2,759		\$ 3,600	\$ 706
FUNDRAISING UNRESTRICTED	\$ 12,533		\$ 6,868	\$ 5,665		\$ 9,350	\$ 3,183
TEMPORARILY RESTRICTED FUNDS	\$ -		\$ 35,266	\$ (35,266)		\$ -	\$ -
RESTRICTED FUNDS	\$ (9,772)		\$ (33,266)	\$ 23,494		\$ (6,250)	\$ (3,522)
TOTAL FUNDRAISING REVENUE	\$ 2,760		\$ 8,868	\$ (6,107)	-68.9%	\$ 3,100	\$ (340) -11.0%
FUNDRAISING DIRECT COSTS	\$ 22,494		\$ 13,570	\$ 8,924	65.8%	\$ 17,911	\$ 4,583 25.6%
FUNDRAISING INCOME	\$ (19,734)		\$ (4,702)	\$ (15,031)	-319.6%	\$ (14,811)	\$ (4,922) -33.2%
NET ORDINARY INCOME/(LOSS)	\$ (28,694)		\$ (23,052)	\$ (5,642)	-24.5%	\$ (43,711)	\$ 15,017 34.4%
TOTAL OPERATING REVENUES	\$ 126,942		\$ 113,153	\$ 13,789	12.2%	\$ 115,225	\$ 11,717 10.2%
TOTAL OPERATING EXPENSES	\$ 155,636		\$ 136,205	\$ 19,431	14.3%	\$ 158,936	\$ (3,300) -2.1%
CAPITAL OVERLAY							
CAPITAL INCOME (Manatee Co. Concession Funds)	\$ -		\$ -	\$ -		\$ -	\$ -
CAPITAL EXPENSE	\$ 64,389		\$ 3,960	\$ 60,429		\$ 58,000	\$ 6,389
NET OTHER INCOME - CAPITAL	\$ (64,389)		\$ (3,960)	\$ (60,429)	-1526.0%	\$ (58,000)	\$ (6,389) -11.0%
NET INCOME	\$ (93,083)		\$ (27,012)	\$ (66,071)	-244.6%	\$ (101,711)	\$ 8,628 8.5%
TOTAL REVENUE	\$ 126,942		\$ 113,153	\$ 13,789	12.2%	\$ 115,225	\$ 11,717 10.2%
TOTAL EXPENSES	\$ 220,025		\$ 140,165	\$ 79,860	57.0%	\$ 216,936	\$ 3,089 1.4%
Cash Operating	\$ 281,000		\$ 368,177	\$ (87,177)		\$ 231,020	\$ 49,980
Cash Restricted	\$ -		\$ -	\$ -		\$ -	\$ -
Cash SBA Loan 7/23/20 (Board Designated)	\$ 133,843		\$ 151,385	\$ (17,542)		\$ 149,900	\$ (16,057)
Total Cash	\$ 414,843		\$ 519,562	\$ (104,719)		\$ 380,920	\$ 33,922

The Center

ACTUALS CASH BASI

Actuals

July
2025

PROGRAM REVENUE

FITNESS - Island Fitness, Personal Trng	\$	36,440.00
SPORTS - Adult	\$	4,808.00
YOUTH - Sports,BTC,Camps,Specialty Prog	\$	82,761.45
ADULT - Seniors,Culture,Specialty	\$	172.00

TOTAL PROGRAM REVENUE	\$	124,181.45
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MEMBERSHIP REV (Fitness, PB, Tennis)	\$	30,900.00
REGISTRATION FEES (Sports,Youth,Adult)	\$	83,086.45
OTHER (PT,Sponsorships,Donations,Merch Sales)	\$	10,195.00
	\$	124,181.45

PROGRAM DIRECT COSTS (Variable Costs)

FITNESS - Island Fitness, Personal Trng, Crossfit	\$	16,242.04
SPORTS - Adult	\$	5,520.73
YOUTH - Sports,BTC,Camps,Specialty Prog	\$	47,482.23
ADULT - Seniors,Culture,Specialty	\$	399.00

TOTAL PROGRAM DIRECTS COSTS	\$	69,644.00
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PROGRAM INCOME/(LOSS)

FITNESS - Island Fitness, Personal Trng, Crossfit	\$	20,197.96
SPORTS - Adult	\$	(712.73)
YOUTH - Sports,BTC,Camps,Specialty Prog	\$	35,279.22
ADULT - Seniors,Culture,Specialty	\$	(227.00)

TOTAL PROGRAM INCOME/(LOSS)	\$	54,537.45
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GENERAL & ADMIN EXPENSES (Fixed costs)

GENERAL/INDIRECT	\$	49,848.69
ADMINISTRATIVE	\$	13,649.43

TOTAL G&A EXPENSES	\$	63,498.12
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INCOME/(LOSS) FROM OPERATIONS	\$	(8,960.67)
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FUNDRAISING REVENUE

DONATIONS/SPONS/TICKETS	\$	7,891.49
GRANTS	\$	-
GOVT (Island Cities, PPP Loan/Grant)	\$	-
INTEREST EARNINGS	\$	335.63
OTHER INCOME - Rental, Merch Sales	\$	4,305.76

FUNDRAISING UNRESTRICTED	\$	12,532.88
TEMPORARILY RESTRICTED FUNDS	\$	-
RESTRICTED FUNDS	\$	(9,772.40)

TOTAL FUNDRAISING REVENUE	\$	2,760.48
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FUNDRAISING DIRECT COSTS	\$	22,494.02
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FUNDRAISING INCOME	\$	(19,733.54)
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NET ORDINARY INCOME/(LOSS)	\$	(28,694.21)
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NET ORDINARY INCOME/(LOSS) CUMULATIVE	\$	(28,694.21)
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CAPITAL OVERLAY

CAPITAL INCOME (Manatee Co. Concession Funds)	\$	-
CAPITAL EXPENSE	\$	64,388.90
NET OTHER INCOME - CAPITAL	\$	(64,388.90)

NET INCOME	\$	(93,083.11)
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NET INCOME/(LOSS) CUMULATIVE	\$	(93,083.11)
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Total Revenue	\$	126,941.93
Total Expenses	\$	220,025.04
	\$	(93,083.11)

Cash Flow - Without Restriction	\$	324,871	\$	281,000
Cash Flow - With Restriction	\$	-	\$	-
SBA Loan 7/23/20 (Board Designated)	\$	133,507	\$	133,843
Cash Available	\$		\$	414,843