

The Center
High Level Overview

2024-2025 ACTUALS - CASH BASIS

	Oct 2025 FYTD 2025/2026	PRIOR FY 24/25 ACTUALS	VARIANCE From Prior FY		BUDGET FYTD 2025/2026	VARIANCE From Budget	
PROGRAMS							
REVENUE	\$ 301,770	\$ 245,456	\$ 56,313	23%	\$ 287,253	\$ 14,517	5%
DIRECT COSTS	\$ 217,289	\$ 163,859	\$ 53,430	33%	\$ 215,228	\$ 2,061	1%
PROGRAM INCOME/(LOSS)	\$ 84,481	\$ 81,597	\$ 2,883		\$ 72,025	\$ 12,455	
GENERAL/INDIRECT/ADMIN EXPENSES	\$ 288,058	\$ 261,325	\$ 26,733	10%	\$ 271,346	\$ 16,712	6%
INCOME/(LOSS) FROM OPERATIONS	\$ (203,577)	\$ (179,727)	\$ (23,850)	-13%	\$ (199,321)	\$ (4,256)	-2%
FUNDRAISING							
REVENUE	\$ 225,602	\$ 646,995	\$ (421,393)	-65%	\$ 252,100	\$ (26,498)	-11%
DIRECT COSTS	\$ 103,054	\$ 127,627	\$ (24,573)	-19%	\$ 102,104	\$ 950	1%
FUNDRAISING INCOME/(LOSS)	\$ 122,548	\$ 519,369	\$ (396,821)		\$ 149,996	\$ (27,447)	
NET ORDINARY INCOME/(LOSS)	\$ (81,029)	\$ 339,641	\$ (420,670)	0%	\$ (49,325)	\$ (31,704)	0%
TOTAL OPERATING REVENUES	\$ 527,372	\$ 892,452	\$ (365,080)	-41%	\$ 539,353	\$ (11,981)	-2%
TOTAL OPERATING EXPENSES	\$ 608,401	\$ 552,811	\$ 55,590	10%	\$ 588,678	\$ 19,723	3%
CAPITAL OVERLAY							
CAPITAL INCOME (Manatee Co. Concession Funds)	\$ -	\$ -	\$ -		\$ -	\$ -	
CAPITAL EXPENSE	\$ 206,916	\$ 190,086	\$ 16,830		\$ 243,300	\$ (36,384)	
NET OTHER INCOME - CAPITAL	\$ (206,916)	\$ (190,086)	\$ (16,830)		\$ (243,300)	\$ 36,384	
NET INCOME	\$ (287,945)	\$ 149,555	\$ (437,500)	-293%	\$ (292,625)	\$ 4,680	2%
TOTAL REVENUE	\$ 527,372	\$ 892,452	\$ (365,080)	-41%	\$ 539,353	\$ (11,981)	-2%
TOTAL EXPENSES	\$ 815,317	\$ 742,897	\$ 72,420	10%	\$ 831,978	\$ (16,661)	-2%

Oct
The Center

2024-2025 ACTUALS - CASH BASIS

	Oct 2025 FYTD		vs PRIOR YEAR		vs BUDGET	
	2025/2026		PRIOR FY 24/25		BUDGET FYTD	
			ACTUALS	VARIANCE From Prior FY	2025/2026	VARIANCE From Budget
PROGRAM REVENUE						
FITNESS - Island Fitness, Personal Trng	\$	149,142	\$ 129,982	\$ 19,160	\$ 143,550	\$ 5,592
SPORTS - Adult	\$	15,762	\$ 12,549	\$ 3,213	\$ 21,540	\$ (5,779)
YOUTH - Sports,BTC,Camps,Specialty Prog	\$	135,624	\$ 101,502	\$ 34,122	\$ 120,413	\$ 15,211
ADULT - Seniors,Culture,Specialty	\$	1,242	\$ 1,423	\$ (181)	\$ 1,750	\$ (508)
TOTAL PROGRAM REVENUE	\$	301,770	\$ 245,456	\$ 56,313	\$ 287,253	\$ 14,517
				22.9%		5.1%
MEMBERSHIP REV (Fitness, PB, Tennis)	\$	128,305	\$ 18,983	\$ 109,322	\$ 125,960	\$ 2,345
REGISTRATION FEES (Sports,Youth,Adult)	\$	140,801	\$ 52,056	\$ 88,745	\$ 136,143	\$ 4,658
OTHER (PT,Sponsorships,Donations,Merch Sales)	\$	32,664	\$ 4,120	\$ 28,544	\$ 25,150	\$ 7,514
PROGRAM DIRECT COSTS (Variable Costs)						
FITNESS - Island Fitness, Personal Trng, Crosfit	\$	67,614	\$ 28,147	\$ 39,467	\$ 68,348	\$ (734)
SPORTS - Adult	\$	21,101	\$ 16,474	\$ 4,626	\$ 23,278	\$ (2,177)
YOUTH - Sports,BTC,Camps,Specialty Prog	\$	127,024	\$ 118,212	\$ 8,812	\$ 122,352	\$ 4,671
ADULT - Seniors,Culture,Specialty	\$	1,550	\$ 1,026	\$ 524	\$ 1,250	\$ 300
TOTAL PROGRAM DIRECTS COSTS	\$	217,289	\$ 163,859	\$ 53,430	\$ 215,228	\$ 2,061
				32.6%		1.0%
PROGRAM INCOME/(LOSS)						
FITNESS - Island Fitness, Personal Trng, Crosfit	\$	81,527	\$ 101,835	\$ (20,308)	\$ 75,202	\$ 6,325
SPORTS - Adult	\$	(5,339)	\$ (3,925)	\$ (1,414)	\$ (1,738)	\$ (3,602)
YOUTH - Sports,BTC,Camps,Specialty Prog	\$	8,601	\$ (16,710)	\$ 25,310	\$ (1,939)	\$ 10,540
ADULT - Seniors,Culture,Specialty	\$	(308)	\$ 397	\$ (705)	\$ 500	\$ (808)
TOTAL PROGRAM INCOME/(LOSS)	\$	84,481	\$ 81,597	\$ 2,883	\$ 72,025	\$ 12,455
				3.5%		17.3%
GENERAL & ADMIN EXPENSES						
GENERAL/INDIRECT	\$	218,718	\$ 195,160	\$ 23,558	\$ 211,659	\$ 7,059
ADMINISTRATIVE	\$	69,339	\$ 66,164	\$ 3,175	\$ 59,687	\$ 9,652
TOTAL G&A EXPENSES	\$	288,058	\$ 261,325	\$ 26,733	\$ 271,346	\$ 16,712
				10.2%		6.2%
INCOME/(LOSS) FROM OPERATIONS	\$	(203,577)	\$ (179,727)	\$ (23,850)	\$ (199,321)	\$ (4,256)
				-13.3%		-2.1%
FUNDRAISING REVENUE						
DONATIONS/SPONS/TICKETS	\$	171,135	\$ 357,797	\$ (186,662)	\$ 208,800	\$ (37,665)
GRANTS	\$	-	\$ 1,568	\$ (1,568)	\$ 26,600	\$ (26,600)
GOVT (Island Cities, PPP Loan/Grant)	\$	25,000	\$ -	\$ 25,000	\$ -	\$ 25,000
INTEREST EARNINGS	\$	1,076	\$ 1,319	\$ (243)	\$ 1,400	\$ (324)
OTHER INCOME - Rental, Merch Sales	\$	24,238	\$ 5,561	\$ 18,677	\$ 15,350	\$ 8,888
FUNDRAISING UNRESTRICTED	\$	221,449	\$ 366,246	\$ (144,796)	\$ 252,150	\$ (30,701)
TEMPORARILY RESTRICTED FUNDS	\$	15,521	\$ 314,016	\$ (298,495)	\$ 15,500	\$ 21
RESTRICTED FUNDS	\$	(11,367)	\$ (33,266)	\$ 21,899	\$ (15,550)	\$ 4,183
TOTAL FUNDRAISING REVENUE	\$	225,602	\$ 646,995	\$ (421,393)	\$ 252,100	\$ (26,498)
				-65.1%		-10.5%
FUNDRAISING DIRECT COSTS	\$	103,054	\$ 127,627	\$ (24,573)	\$ 102,104	\$ 950
				-19.3%		0.9%
FUNDRAISING INCOME	\$	122,548	\$ 519,369	\$ (396,821)	\$ 149,996	\$ (27,447)
				-76.4%		-18.3%
NET ORDINARY INCOME/(LOSS)	\$	(81,029)	\$ 339,641	\$ (420,670)	\$ (49,325)	\$ (31,704)
				-123.9%		-64.3%
TOTAL OPERATING REVENUES	\$	527,372	\$ 892,452	\$ (365,080)	\$ 539,353	\$ (11,981)
TOTAL OPERATING EXPENSES	\$	608,401	\$ 552,811	\$ 55,590	\$ 588,678	\$ 19,723
				-40.9%		-2.2%
				10.1%		3.4%
CAPITAL OVERLAY						
CAPITAL INCOME (Manatee Co. Concession Funds)	\$	-	\$ -	\$ -	\$ -	\$ -
CAPITAL EXPENSE	\$	206,916	\$ 190,086	\$ 16,830	\$ 243,300	\$ (36,384)
NET OTHER INCOME - CAPITAL	\$	(206,916)	\$ (190,086)	\$ (16,830)	\$ (243,300)	\$ 36,384
				-8.9%		15.0%
NET INCOME	\$	(287,945)	\$ 149,555	\$ (437,500)	\$ (292,625)	\$ 4,680
				-292.5%		1.6%
TOTAL REVENUE	\$	527,372	\$ 892,452	\$ (365,080)	\$ 539,353	\$ (11,981)
TOTAL EXPENSES	\$	815,317	\$ 742,897	\$ 72,420	\$ 831,978	\$ (16,661)
				-40.9%		-2.0%
Cash Operating	\$	133,305	\$ 462,414	\$ (329,109)	\$ 185,942	\$ (52,637)
Cash Restricted	\$	-	\$ -	\$ -	\$ -	\$ -
Cash SBA Loan 7/23/20 (Board Designated)	\$	86,779	\$ 132,187	\$ (45,408)	\$ 149,934	\$ (63,155)
Total Cash	\$	220,084	\$ 594,601	\$ (374,517)	\$ 335,876	\$ (115,792)

The Center

ACTUALS CASH BASIS BY MONTH

The Center	Actuals		Actuals		Actuals		Actuals	
	July		Aug		Sept		Oct	
	2025		2025		2025		2025	
PROGRAM REVENUE								
FITNESS - Island Fitness, Personal Trng	\$	36,440.00	\$	39,339.75	\$	36,306.25	\$	37,055.75
SPORTS - Adult	\$	4,808.00	\$	5,733.00	\$	3,880.00	\$	1,340.50
YOUTH - Sports,BTC,Camps,Specialty Prog	\$	82,761.45	\$	19,570.25	\$	15,472.50	\$	17,820.25
ADULT - Seniors,Culture,Specialty	\$	172.00	\$	750.00	\$	320.00	\$	-
TOTAL PROGRAM REVENUE	\$	124,181.45	\$	65,393.00	\$	55,978.75	\$	56,216.50
MEMBERSHIP REV (Fitness, PB, Tennis)	\$	30,900.00	\$	34,698.75	\$	30,566.75	\$	32,139.75
REGISTRATION FEES (Sports,Youth,Adult)	\$	83,086.45	\$	22,559.25	\$	19,333.50	\$	15,821.75
OTHER (PT,Sponsorships,Donations,Merch Sales)	\$	10,195.00	\$	8,135.00	\$	6,078.50	\$	8,255.00
	\$	124,181.45	\$	65,393.00	\$	55,978.75	\$	56,216.50
PROGRAM DIRECT COSTS (Variable Costs)								
FITNESS - Island Fitness, Personal Trng, Crossfit	\$	16,242.04	\$	13,621.18	\$	21,711.21	\$	16,039.86
SPORTS - Adult	\$	5,520.73	\$	4,771.49	\$	6,134.17	\$	4,674.39
YOUTH - Sports,BTC,Camps,Specialty Prog	\$	47,482.23	\$	34,920.86	\$	23,412.97	\$	21,207.68
ADULT - Seniors,Culture,Specialty	\$	399.00	\$	350.81	\$	688.50	\$	112.00
TOTAL PROGRAM DIRECTS COSTS	\$	69,644.00	\$	53,664.34	\$	51,946.85	\$	42,033.93
PROGRAM INCOME/(LOSS)								
FITNESS - Island Fitness, Personal Trng, Crossfit	\$	20,197.96	\$	25,718.57	\$	14,595.04	\$	21,015.89
SPORTS - Adult	\$	(712.73)	\$	961.51	\$	(2,254.17)	\$	(3,333.89)
YOUTH - Sports,BTC,Camps,Specialty Prog	\$	35,279.22	\$	(15,350.61)	\$	(7,940.47)	\$	(3,387.43)
ADULT - Seniors,Culture,Specialty	\$	(227.00)	\$	399.19	\$	(368.50)	\$	(112.00)
TOTAL PROGRAM INCOME/(LOSS)	\$	54,537.45	\$	11,728.66	\$	4,031.90	\$	14,182.57
GENERAL & ADMIN EXPENSES (Fixed costs)								
GENERAL/INDIRECT	\$	49,848.69	\$	54,409.18	\$	66,300.60	\$	48,159.74
ADMINISTRATIVE	\$	13,649.43	\$	15,366.62	\$	18,866.07	\$	21,457.30
TOTAL G&A EXPENSES	\$	63,498.12	\$	69,775.80	\$	85,166.67	\$	69,617.04
INCOME/(LOSS) FROM OPERATIONS	\$	(8,960.67)	\$	(58,047.14)	\$	(81,134.77)	\$	(55,434.47)
FUNDRAISING REVENUE								
DONATIONS/SPONS/TICKETS	\$	7,891.49	\$	31,824.28	\$	12,398.25	\$	119,021.08
GRANTS	\$	-	\$	-	\$	-	\$	-
GOVT (Island Cities, PPP Loan/Grant)	\$	-	\$	25,000.00	\$	-	\$	-
INTEREST EARNINGS	\$	335.63	\$	323.50	\$	210.72	\$	206.61
OTHER INCOME - Rental, Merch Sales	\$	4,305.76	\$	4,537.67	\$	5,655.59	\$	9,738.58
FUNDRAISING UNRESTRICTED	\$	12,532.88	\$	61,685.45	\$	18,264.56	\$	128,966.27
TEMPORARILY RESTRICTED FUNDS	\$	-	\$	15,505.15	\$	10.30	\$	5.15
RESTRICTED FUNDS	\$	(9,772.40)	\$	(1,594.97)				
TOTAL FUNDRAISING REVENUE	\$	2,760.48	\$	75,595.63	\$	18,274.86	\$	128,971.42
FUNDRAISING DIRECT COSTS	\$	22,494.02	\$	17,965.82	\$	34,649.46	\$	27,944.80
FUNDRAISING INCOME	\$	(19,733.54)	\$	57,629.81	\$	(16,374.60)	\$	101,026.62
NET ORDINARY INCOME/(LOSS)	\$	(28,694.21)	\$	(417.33)	\$	(97,509.37)	\$	45,592.15
NET ORDINARY INCOME/(LOSS) CUMULATIVE	\$	(28,694.21)	\$	(29,111.54)	\$	(126,620.91)	\$	(81,028.76)
CAPITAL OVERLAY								
CAPITAL INCOME (Manatee Co. Concession Funds)	\$	-	\$	-	\$	-	\$	-
CAPITAL EXPENSE	\$	64,388.90	\$	88,947.91	\$	42,394.26	\$	11,185.00
NET OTHER INCOME - CAPITAL	\$	(64,388.90)	\$	(88,947.91)	\$	(42,394.26)	\$	(11,185.00)
NET INCOME	\$	(93,083.11)	\$	(89,365.24)	\$	(139,903.63)	\$	34,407.15
NET INCOME/(LOSS) CUMULATIVE	\$	(93,083.11)	\$	(182,448.35)	\$	(322,351.98)	\$	(287,944.83)
Total Revenue	\$	126,941.93	\$	140,988.63	\$	74,253.61	\$	185,187.92
Total Expenses	\$	220,025.04	\$	230,353.87	\$	214,157.24	\$	150,780.77
	\$	(93,083.11)	\$	(89,365.24)	\$	(139,903.63)	\$	34,407.15
Cash Flow - Without Restriction	\$	324,871	\$	281,000	\$	120,912	\$	133,305
Cash Flow - With Restriction	\$	-	\$	-	\$	-	\$	-
SBA Loan 7/23/20 (Board Designated)	\$	133,507	\$	133,843	\$	134,166	\$	86,573
Cash Available	\$	414,843	\$	324,620	\$	207,485	\$	220,084