

The Center
High Level Overview

2024-2025 ACTUALS - CASH BASIS

	Dec 2025 FYTD		PRIOR FY 24/25		VARIANCE	BUDGET FYTD		VARIANCE
	2025/2026		ACTUALS	From Prior FY		2025/2026	From Budget	
PROGRAMS								
REVENUE	\$	477,436	\$ 367,061	\$ 110,375	30%	\$ 436,514	\$ 40,922	9%
DIRECT COSTS	\$	295,240	\$ 236,553	\$ 58,687	25%	\$ 301,906	\$ (6,666)	-2%
PROGRAM INCOME/(LOSS)	\$	182,196	\$ 130,508	\$ 51,688		\$ 134,607	\$ 47,588	
GENERAL/INDIRECT/ADMIN EXPENSES	\$	431,909	\$ 401,913	\$ 29,996	7%	\$ 423,230	\$ 8,679	2%
INCOME/(LOSS) FROM OPERATIONS	\$	(249,714)	\$ (271,405)	\$ 21,692	8%	\$ (288,623)	\$ 38,909	13%
FUNDRAISING								
REVENUE	\$	588,615	\$ 1,031,437	\$ (442,822)	-43%	\$ 663,900	\$ (75,285)	-11%
DIRECT COSTS	\$	293,185	\$ 252,450	\$ 40,736	16%	\$ 357,242	\$ (64,057)	-18%
FUNDRAISING INCOME/(LOSS)	\$	295,429	\$ 778,987	\$ (483,558)		\$ 306,658	\$ (11,228)	
NET ORDINARY INCOME/(LOSS)	\$	45,716	\$ 507,582	\$ (461,866)	0%	\$ 18,035	\$ 27,681	0%
TOTAL OPERATING REVENUES	\$	1,066,050	\$ 1,398,497	\$ (332,447)	-24%	\$ 1,100,414	\$ (34,363)	-3%
TOTAL OPERATING EXPENSES	\$	1,020,334	\$ 890,916	\$ 129,419	15%	\$ 1,082,379	\$ (62,044)	-6%
CAPITAL OVERLAY								
CAPITAL INCOME (Manatee Co. Concession Funds)	\$	-	\$ -	\$ -		\$ -	\$ -	
CAPITAL EXPENSE	\$	264,360	\$ 202,705	\$ 61,655		\$ 243,300	\$ 21,060	
NET OTHER INCOME - CAPITAL	\$	(264,360)	\$ (202,705)	\$ (61,655)		\$ (243,300)	\$ (21,060)	
NET INCOME	\$	(218,644)	\$ 304,877	\$ (523,521)	-172%	\$ (225,265)	\$ 6,621	3%
TOTAL REVENUE	\$	1,066,050	\$ 1,398,497	\$ (332,447)	-24%	\$ 1,100,414	\$ (34,363)	-3%
TOTAL EXPENSES	\$	1,284,694	\$ 1,093,620	\$ 191,074	17%	\$ 1,325,679	\$ (40,984)	-3%

Dec The Center		2024-2025 ACTUALS - CASH BASIS		vs PRIOR YEAR		vs BUDGET	
	Dec 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	\$ 273,946	\$ 213,055	\$ 60,890		\$ 245,350	\$ 28,596	
SPORTS - Adult	\$ 22,746	\$ 20,291	\$ 2,455		\$ 28,770	\$ (6,025)	
YOUTH - Sports,BTC,Camps,Specialty Prog	\$ 178,802	\$ 131,916	\$ 46,886		\$ 159,924	\$ 18,879	
ADULT - Seniors,Culture,Specialty	\$ 1,942	\$ 1,798	\$ 144		\$ 2,470	\$ (528)	
TOTAL PROGRAM REVENUE	\$ 477,436	\$ 367,061	\$ 110,375	30.1%	\$ 436,514	\$ 40,922	9.4%
MEMBERSHIP REV (Fitness, PB, Tennis)	\$ 211,669	\$ 18,883	\$ 192,686		\$ 218,090	\$ (6,421)	
REGISTRATION FEES (Sports, Youth, Adult)	\$ 186,459	\$ 52,056	\$ 134,403		\$ 182,024	\$ 4,435	
OTHER (PT, Sponsorships, Donations, Merch Sales)	\$ 79,308	\$ 4,120	\$ 75,188		\$ 36,400	\$ 42,908	
PROGRAM DIRECT COSTS (Variable Costs)							
FITNESS - Island Fitness, Personal Trng, Crossfit	\$ 100,542	\$ 45,464	\$ 55,078		\$ 101,777	\$ (1,235)	
SPORTS - Adult	\$ 28,340	\$ 23,732	\$ 4,608		\$ 35,271	\$ (6,931)	
YOUTH - Sports,BTC,Camps,Specialty Prog	\$ 164,331	\$ 166,147	\$ (1,816)		\$ 163,058	\$ 1,273	
ADULT - Seniors,Culture,Specialty	\$ 2,027	\$ 1,210	\$ 817		\$ 1,800	\$ 227	
TOTAL PROGRAM DIRECTS COSTS	\$ 295,240	\$ 236,553	\$ 58,687	24.8%	\$ 301,906	\$ (6,666)	-2.2%
PROGRAM INCOME/(LOSS)							
FITNESS - Island Fitness, Personal Trng, Crossfit	\$ 173,404	\$ 167,591	\$ 5,812		\$ 143,573	\$ 29,831	
SPORTS - Adult	\$ (5,595)	\$ (3,441)	\$ (2,153)		\$ (6,501)	\$ 907	
YOUTH - Sports,BTC,Camps,Specialty Prog	\$ 14,472	\$ (34,231)	\$ 48,702		\$ (3,134)	\$ 17,606	
ADULT - Seniors,Culture,Specialty	\$ (85)	\$ 588	\$ (673)		\$ 670	\$ (755)	
TOTAL PROGRAM INCOME/(LOSS)	\$ 182,196	\$ 130,508	\$ 51,688	39.6%	\$ 134,607	\$ 47,588	35.4%
GENERAL & ADMIN EXPENSES							
GENERAL/INDIRECT	\$ 331,390	\$ 285,783	\$ 45,607		\$ 315,650	\$ 15,740	
ADMINISTRATIVE	\$ 100,519	\$ 116,131	\$ (15,611)		\$ 107,581	\$ (7,061)	
TOTAL G&A EXPENSES	\$ 431,909	\$ 401,913	\$ 29,996	7.5%	\$ 423,230	\$ 8,679	2.1%
INCOME/(LOSS) FROM OPERATIONS	\$ (249,714)	\$ (271,405)	\$ 21,692	8.0%	\$ (288,623)	\$ 38,909	13.5%
FUNDRAISING REVENUE							
DONATIONS/SPONS/TICKETS	\$ 448,391	\$ 753,058	\$ (304,667)		\$ 561,800	\$ (113,409)	
GRANTS	\$ 60,000	\$ 126,568	\$ (66,568)		\$ 76,600	\$ (16,600)	
GOVT (Island Cities, PPP Loan/Grant)	\$ 25,000	\$ 51,138	\$ (26,138)		\$ -	\$ 25,000	
INTEREST EARNINGS	\$ 1,453	\$ 1,319	\$ 134		\$ 2,100	\$ (647)	
OTHER INCOME - Rental, Merch Sales	\$ 36,502	\$ 7,836	\$ 28,666		\$ 23,450	\$ 13,052	
FUNDRAISING UNRESTRICTED	\$ 571,345	\$ 939,919	\$ (368,574)		\$ 663,950	\$ (92,605)	
TEMPORARILY RESTRICTED FUNDS	\$ 31,124	\$ 736,833	\$ (705,709)		\$ 15,500	\$ 15,624	
RESTRICTED FUNDS	\$ (13,855)	\$ (645,315)	\$ 631,461		\$ (15,550)	\$ 1,695	
TOTAL FUNDRAISING REVENUE	\$ 588,615	\$ 1,031,437	\$ (442,822)	-42.9%	\$ 663,900	\$ (75,285)	-11.3%
FUNDRAISING DIRECT COSTS	\$ 293,185	\$ 252,450	\$ 40,736	16.1%	\$ 357,242	\$ (64,057)	-17.9%
FUNDRAISING INCOME	\$ 295,429	\$ 778,987	\$ (483,558)	-62.1%	\$ 306,658	\$ (11,228)	-3.7%
NET ORDINARY INCOME/(LOSS)	\$ 45,716	\$ 507,582	\$ (461,866)	-91.0%	\$ 18,035	\$ 27,681	153.5%
TOTAL OPERATING REVENUES	\$ 1,066,050	\$ 1,398,497	\$ (332,447)	-23.8%	\$ 1,100,414	\$ (34,363)	-3.1%
TOTAL OPERATING EXPENSES	\$ 1,020,334	\$ 890,916	\$ 129,419	14.5%	\$ 1,082,379	\$ (62,044)	-5.7%
CAPITAL OVERLAY							
CAPITAL INCOME (Manatee Co. Concession Funds)	\$ -	\$ -	\$ -		\$ -	\$ -	
CAPITAL EXPENSE	\$ 264,360	\$ 202,705	\$ 61,655		\$ 243,300	\$ 21,060	
NET OTHER INCOME - CAPITAL	\$ (264,360)	\$ (202,705)	\$ (61,655)	-30.4%	\$ (243,300)	\$ (21,060)	-8.7%
NET INCOME	\$ (218,644)	\$ 304,877	\$ (523,521)	-171.7%	\$ (225,265)	\$ 6,621	2.9%
TOTAL REVENUE	\$ 1,066,050	\$ 1,398,497	\$ (332,447)	-23.8%	\$ 1,100,414	\$ (34,363)	-3.1%
TOTAL EXPENSES	\$ 1,284,694	\$ 1,093,620	\$ 191,074	17.5%	\$ 1,325,679	\$ (40,984)	-3.1%
Cash Operating	\$ 206,985	\$ 462,414	\$ (255,429)		\$ 253,302	\$ (46,316)	
Cash Restricted	\$ -	\$ -	\$ -		\$ -	\$ -	
Cash SBA Loan 7/23/20 (Board Designated)	\$ 87,155	\$ 132,187	\$ (45,032)		\$ 149,934	\$ (62,779)	
Total Cash	\$ 294,140	\$ 594,601	\$ (300,461)		\$ 403,236	\$ (109,095)	

The Center

ACTUALS CASH BASIS BY MONTH

	Actuals July 2025	Actuals Aug 2025	Actuals Sept 2025	Actuals Oct 2025	Actuals Nov 2025	Actuals Dec 2025
PROGRAM REVENUE						
FITNESS - Island Fitness, Personal Trng	\$ 36,440.00	\$ 39,339.75	\$ 36,306.25	\$ 37,055.75	\$ 42,932.25	\$ 81,871.75
SPORTS - Adult	\$ 4,808.00	\$ 5,733.00	\$ 3,880.00	\$ 1,340.50	\$ 1,783.00	\$ 5,201.00
YOUTH - Sports,BTC,Camps,Specialty Prog	\$ 82,761.45	\$ 19,570.25	\$ 15,472.50	\$ 17,820.25	\$ 15,138.00	\$ 28,040.00
ADULT - Seniors,Culture,Specialty	\$ 172.00	\$ 750.00	\$ 320.00	\$ -	\$ 320.00	\$ 380.00
TOTAL PROGRAM REVENUE	\$ 124,181.45	\$ 65,393.00	\$ 55,978.75	\$ 56,216.50	\$ 60,173.25	\$ 115,492.75
MEMBERSHIP REV (Fitness, PB, Tennis)	\$ 30,900.00	\$ 34,698.75	\$ 30,566.75	\$ 32,139.75	\$ 37,597.25	\$ 45,766.75
REGISTRATION FEES (Sports, Youth, Adult)	\$ 83,086.45	\$ 22,559.25	\$ 19,333.50	\$ 15,821.75	\$ 16,372.00	\$ 29,286.00
OTHER (PT, Sponsorships, Donations, Merch Sales)	\$ 10,195.00	\$ 8,135.00	\$ 6,078.50	\$ 8,255.00	\$ 6,204.00	\$ 40,440.00
	\$ 124,181.45	\$ 65,393.00	\$ 55,978.75	\$ 56,216.50	\$ 60,173.25	\$ 115,492.75
PROGRAM DIRECT COSTS (Variable Costs)						
FITNESS - Island Fitness, Personal Trng, Crossfit	\$ 16,242.04	\$ 13,621.18	\$ 21,711.21	\$ 16,039.86	\$ 17,901.73	\$ 15,025.87
SPORTS - Adult	\$ 5,520.73	\$ 4,771.49	\$ 6,134.17	\$ 4,674.39	\$ 4,049.14	\$ 3,190.11
YOUTH - Sports,BTC,Camps,Specialty Prog	\$ 47,482.23	\$ 34,920.86	\$ 23,412.97	\$ 21,207.68	\$ 19,523.26	\$ 17,783.62
ADULT - Seniors,Culture,Specialty	\$ 399.00	\$ 350.81	\$ 688.50	\$ 112.00	\$ 241.00	\$ 236.00
TOTAL PROGRAM DIRECTS COSTS	\$ 69,644.00	\$ 53,664.34	\$ 51,946.85	\$ 42,033.93	\$ 41,715.13	\$ 36,235.60
PROGRAM INCOME/(LOSS)						
FITNESS - Island Fitness, Personal Trng, Crossfit	\$ 20,197.96	\$ 25,718.57	\$ 14,595.04	\$ 21,015.89	\$ 25,030.52	\$ 66,845.88
SPORTS - Adult	\$ (712.73)	\$ 961.51	\$ (2,254.17)	\$ (3,333.89)	\$ (2,266.14)	\$ 2,010.89
YOUTH - Sports,BTC,Camps,Specialty Prog	\$ 35,279.22	\$ (15,350.61)	\$ (7,940.47)	\$ (3,387.43)	\$ (4,385.26)	\$ 10,256.38
ADULT - Seniors,Culture,Specialty	\$ (227.00)	\$ 399.19	\$ (368.50)	\$ (112.00)	\$ 79.00	\$ 144.00
TOTAL PROGRAM INCOME/(LOSS)	\$ 54,537.45	\$ 11,728.66	\$ 4,031.90	\$ 14,182.57	\$ 18,458.12	\$ 79,257.15
GENERAL & ADMIN EXPENSES (Fixed costs)						
GENERAL/INDIRECT	\$ 49,848.69	\$ 54,409.18	\$ 66,300.60	\$ 48,159.74	\$ 54,431.53	\$ 58,240.26
ADMINISTRATIVE	\$ 13,649.43	\$ 15,366.62	\$ 18,866.07	\$ 21,457.30	\$ 15,750.62	\$ 15,429.37
TOTAL G&A EXPENSES	\$ 63,498.12	\$ 69,775.80	\$ 85,166.67	\$ 69,617.04	\$ 70,182.15	\$ 73,669.63
INCOME/(LOSS) FROM OPERATIONS	\$ (8,960.67)	\$ (58,047.14)	\$ (81,134.77)	\$ (55,434.47)	\$ (51,724.03)	\$ 5,587.52
FUNDRAISING REVENUE						
DONATIONS/SPONS/TICKETS	\$ 7,891.49	\$ 31,824.28	\$ 12,398.25	\$ 119,021.08	\$ 62,811.86	\$ 214,443.75
GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000.00
GOVT (Island Cities, PPP Loan/Grant)	\$ -	\$ 25,000.00	\$ -	\$ -	\$ -	\$ -
INTEREST EARNINGS	\$ 335.63	\$ 323.50	\$ 210.72	\$ 206.61	\$ 188.68	\$ 187.45
OTHER INCOME - Rental, Merch Sales	\$ 4,305.76	\$ 4,537.67	\$ 5,655.59	\$ 9,738.58	\$ 4,650.82	\$ 7,613.71
FUNDRAISING UNRESTRICTED	\$ 12,532.88	\$ 61,685.45	\$ 18,264.56	\$ 128,966.27	\$ 67,651.36	\$ 282,244.91
TEMPORARILY RESTRICTED FUNDS	\$ -	\$ 15,505.15	\$ 10.30	\$ 5.15	\$ -	\$ 15,603.25
RESTRICTED FUNDS	\$ (9,772.40)	\$ (1,594.97)	\$ -	\$ -	\$ (759.65)	\$ (1,727.68)
TOTAL FUNDRAISING REVENUE	\$ 2,760.48	\$ 75,595.63	\$ 18,274.86	\$ 128,971.42	\$ 66,891.71	\$ 296,120.48
FUNDRAISING DIRECT COSTS	\$ 22,494.02	\$ 17,965.82	\$ 34,649.46	\$ 27,944.80	\$ 78,077.68	\$ 112,053.38
FUNDRAISING INCOME	\$ (19,733.54)	\$ 57,629.81	\$ (16,374.60)	\$ 101,026.62	\$ (11,185.97)	\$ 184,067.10
NET ORDINARY INCOME/(LOSS)	\$ (28,694.21)	\$ (417.33)	\$ (97,509.37)	\$ 45,592.15	\$ (62,910.00)	\$ 189,654.62
NET ORDINARY INCOME/(LOSS) CUMULATIVE	\$ (28,694.21)	\$ (29,111.54)	\$ (126,620.91)	\$ (81,028.76)	\$ (143,938.76)	\$ 45,715.86
CAPITAL OVERLAY						
CAPITAL INCOME (Manatee Co. Concession Funds)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL EXPENSE	\$ 64,388.90	\$ 88,947.91	\$ 42,394.26	\$ 11,185.00	\$ -	\$ 57,443.96
NET OTHER INCOME - CAPITAL	\$ (64,388.90)	\$ (88,947.91)	\$ (42,394.26)	\$ (11,185.00)	\$ -	\$ (57,443.96)
NET INCOME	\$ (93,083.11)	\$ (89,365.24)	\$ (139,903.63)	\$ 34,407.15	\$ (62,910.00)	\$ 132,210.66
NET INCOME/(LOSS) CUMULATIVE	\$ (93,083.11)	\$ (182,448.35)	\$ (322,351.98)	\$ (287,944.83)	\$ (350,854.83)	\$ (218,644.17)
Total Revenue	\$ 126,941.93	\$ 140,988.63	\$ 74,253.61	\$ 185,187.92	\$ 127,064.96	\$ 411,613.23
Total Expenses	\$ 220,025.04	\$ 230,353.87	\$ 214,157.24	\$ 150,780.77	\$ 189,974.96	\$ 279,402.57
	\$ (93,083.11)	\$ (89,365.24)	\$ (139,903.63)	\$ 34,407.15	\$ (62,910.00)	\$ 132,210.66
Cash Flow - Without Restriction	\$ 324,871	\$ 281,000	\$ 190,454	\$ 120,912	\$ 133,305	\$ 82,652
Cash Flow - With Restriction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SBA Loan 7/23/20 (Board Designated)	\$ 133,507	\$ 133,843	\$ 134,166	\$ 86,573	\$ 86,779	\$ 87,155
Cash Available	\$ 414,843	\$ 324,620	\$ 207,485	\$ 220,084	\$ 169,620	\$ 294,140