Cain Center for The Arts
Comparative Income Statement
11 months ended 6/30
Operations

	Fiscal Year 2025			Fiscal Year 2026		
	Year To Date 7/31/25	Year Ending 8/31/25	% to FY25 Budget	Year To Date 7/31/26	Year Ending 8/31/26	% to FY26 Budget
	YTD Actual	Annual Budget		YTD Actual	Annual Budget	
Revenue						
Contributed Revenue						
43110 - Donation Income - Individual	$ 310,475	$ 276,400		$ 266,185	$ 300,000	
43112 - Donation Income - Restricted	$ 25,000	$ -		$ 17,000	$ 40,000	
43115 - Special Event Income	$ 41,167	$ 90,000		$ 154,100	$ 128,000	
43120 - Sponsorship Income - Corporate	$ 245,500	$ 265,000		$ 235,482	$ 254,000	
43125 - Grant Income	$ 753,250	$ 675,000		$ 775,750	$ 807,500	
	$ 1,375,392	**$ 1,306,400**	**105.3%**	**$ 1,448,517**	**$ 1,529,500**	**94.7%**
Earned Revenue						
46111 - Class Revenue	$ 97,889	$ 146,000		$ 55,035	$ 114,570	
46115 - Summer Camp Revenue	$ -	$ 78,180		$ 56,810	$ 85,900	
46130 - Rental Revenue	$ 275,851	$ 250,000		$ 338,729	$ 282,421	
46150 - Class Supplies Revenue	$ 8,442	$ 21,438		$ 4,614	$ 5,900	
46160 - Artwork Revenue	$ 17,304	$ -		$ 15,514	$ 5,900	
46165 - Beverage Revenue	$ 199,645	$ 150,000		$ 161,917	$ 232,110	
46167 - Food Revenue	$ -	$ -		$ 15,250	$ -	
46169 - Cain Cups Revenue	$ -	$ -		$ 23,990	$ -	
46175 - Merchandise Revenue	$ 3,747	$ -		$ 3,346	$ 12,800	
46180 - Facility Fees Revenue	$ 70,025	$ 55,000		$ 50,746	$ 83,150	
46185 - Ticket Revenue	$ 772,993	$ 685,000		$ 805,996	$ 1,005,318	
46190 - Credit Card Fees Revenue	$ 5,584	$ 5,550		$ 18,062	$ 6,541	
49990 - Other Income	$ -	$ 12,000		$ 3,833	$ -	
Total Earned Revenue	**$ 1,451,480**	**$ 1,403,168**	**103.4%**	**$ 1,553,842**	**$ 1,834,610**	**84.7%**
Total Revenue	**$ 2,826,871**	**$ 2,709,568**	**104.3%**	**$ 3,002,359**	**$ 3,364,110**	**89.2%**
Cost of Earned Revenue						
52110 - Cost of Merchandise	$ 4,302	$ -		$ 4,046	$ 12,800	
52150 - Class Supplies Expense	$ 22,595	$ 55,734		$ 14,967	$ 29,250	
52155 - Rental Expenses	$ -	$ -		$ 85	$ 3,750	
52160 - Exhibition Supplies	$ 2,282	$ 2,600		$ 7,457	$ 9,550	

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Cain Center for The Arts
Comparative Income Statement
11 months ended 6/30
Operations

	Fiscal Year 2025			Fiscal Year 2026		
	Year To Date 7/31/25 YTD Actual	Year Ending 8/31/25 Annual Budget	% to FY25 Budget	Year To Date 7/31/26 YTD Actual	Year Ending 8/31/26 Annual Budget	% to FY26 Budget
52165 - Front of House Supplies	$ 3,721	$ 2,100		$ 4,803	$ 7,500	
52175 - Artwork COGS	$ 9,889	$ -		$ 8,160	$ 2,400	
52180 - Artist Hotels	$ 14,998	$ 20,500		$ 3,452	$ -	
52185 - Outsourced Equipment Rental	$ 22,895	$ 19,785		$ 22,728	$ 45,397	
52190 - Artist Catering	$ 9,714	$ 20,500		$ 8,986	$ 12,249	
52191 - Cain Cups Expense	$ 61,541	$ 50,000		$ 10,811	$ -	
52192 - Food Concessions Expense	$ -	$ -		$ 8,014	$ 800	
52193 - Beverage Concessions Expense	$ -	$ -		$ 51,245	$ 68,215	
52194 - F&B Concessions VIP/Staff	$ -	$ -		$ 4,394	$ -	
52195 - Royalties	$ 25,545	$ 11,542		$ 10,286	$ 21,524	
53110 - COGS Contract Labor - Other				$ 11,209	$ 7,081	
53115 - COGS Contract Labor - Artist Fees				$ 415,070	$ 441,918	
53120 - COGS Contract Labor - CPD	$ 627,465	$ 491,972		$ 12,953	$ 16,864	
53125 - COGS Contract Labor - Food & Bev				$ 18,281	$ 22,800	
53130 - COGS Contract Labor - Class Instructors				$ 15,138	$ 32,305	
53135 - COGS Contract Labor - Camp Instructors				$ 21,135	$ 27,262	
Total Cost of Earned Revenue	**$ 804,948**	**$ 674,733**	**119.3%**	**$ 653,220**	**$ 761,665**	**85.8%**
Operating Expenses						
Due and Subscriptions						
61620 - Dues and Subscriptions	$ 10,178	$ 5,095		$ 10,481	$ 9,959	
Total Due and Subscriptions	**$ 10,178**	**$ 5,095**	**199.8%**	**$ 10,481**	**$ 9,959**	**105.2%**
Community Impact Programs						
61400 - Community Music Program	$ 26,238	$ 27,528		$ 28,427	$ 28,000	
61402 - Arts in the Community Program	$ 2,151	$ 13,500		$ 8,244	$ 7,500	
61406 - Community Art Events	$ 979	$ 6,400		$ 504	$ 11,100	
61409 - Community Impact Funds Offset	$ -	$ (60,000)		$ (21,368)	$ (46,600)	
Total Community Impact Programs	**$ 29,368**	**$ (12,572)**		**$ 15,807**	**$ -**	
Finance Charges						

Cain Center for The Arts
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	Year To Date 7/31/25	Year Ending 8/31/25	% to FY25 Budget	Year To Date 7/31/26	Year Ending 8/31/26	% to FY26 Budget
	YTD Actual	Annual Budget		YTD Actual	Annual Budget	
67230 - Bank Fees	$ 2,014	$ 4,800		$ 1,106	$ 3,350	
67240 - Credit Card Merchant Fees	$ 14,579	$ 12,000		$ 17,380	$ 20,560	
Total Finance Charges	**$ 16,594**	**$ 16,800**	**98.8%**	**$ 18,486**	**$ 23,910**	**77.3%**
Professional Development, Travel, & Meals						
61515 - Travel Expense - Local	$ -	$ -		$ 905	$ 1,412	
61530 - Meals - Local	$ -	$ -		$ 3,396	$ 2,500	
61555 - Travel Expense - Training/Conferences	$ 8,331	$ 5,560		$ 18,132	$ 21,785	
61560 - Meals - Training/Conferences	$ 3,980	$ 6,800		$ 3,803	$ 6,083	
61600 - Board Fees and Expenses	$ 5,140	$ 4,000		$ 5,386	$ 6,500	
61610 - Training/Conference Registrations	$ 20,667	$ 33,125		$ 27,818	$ 37,548	
Total Professional Development, Travel, & Meals	**$ 38,118**	**$ 49,485**	**77.0%**	**$ 59,440**	**$ 75,828**	**78.4%**
Office Supplies						
68320 - Office Expense	$ 1,354	$ 4,000		$ 3,215	$ 5,815	
68390 - Office Supplies Expense	$ 10,395	$ 16,279		$ 10,233	$ 14,600	
Total Office Supplies	**$ 11,749**	**$ 20,279**	**57.9%**	**$ 13,448**	**$ 20,415**	**65.9%**
Insurance						
68110 - General Insurance	$ 44,725	$ 48,500		$ 46,257	$ 51,175	
Total Insurance	**$ 44,725**	**$ 48,500**	**92.2%**	**$ 46,257**	**$ 51,175**	**90.4%**
Software and Maintenance						
65310 - Outsourced IT	$ 36,904	$ 12,000		$ 46,619	$ 52,400	
65410 - Software Costs	$ 18,547	$ 32,885		$ 43,379	$ 47,421	
Total Software and Maintenance	**$ 55,452**	**$ 44,885**	**123.5%**	**$ 89,998**	**$ 99,821**	**90.2%**
Marketing & Advertising						
66212 - Marketing - Programs	$ 112,429	$ 62,250		$ 132,172	$ 139,436	
66213 - Marketing - Printing & Mailing	$ -	$ -		$ 18,371	$ 19,250	
66214 - Marketing - Branding	$ 3,465	$ 23,450		$ 9,574	$ 10,000	

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11 months ended 6/30
Operations

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	Year To Date 7/31/25	Year Ending 8/31/25	% to FY25 Budget	Year To Date 7/31/26	Year Ending 8/31/26	% to FY26 Budget
	YTD Actual	Annual Budget		YTD Actual	Annual Budget	
66215 - Marketing - Graphic Design	$ -	$ -		$ 5,349	$ 10,435	
66216 - Marketing - Misc	$ 10,364	$ 46,350		$ 9,250	$ -	
66217 - Marketing - Photography/Videography	$ -	$ -		$ 5,715	$ 14,500	
66218 - Marketing - Audience Development	$ -	$ -		$ 36,000	$ 35,297	
Total Marketing & Advertising	**$ 126,258**	**$ 132,050**	**95.6%**	**$ 216,431**	**$ 228,918**	**94.5%**
Payroll and Related Expenses						
61110 - Salaries & Wages	$ 934,675	$ 1,058,100		$ 1,197,519	$ 1,418,907	
61170 - Contract Labor	$ -	$ -		$ 15,287	$ -	
61210 - Retirement Plan Match	$ -	$ -		$ 8,327	$ 14,237	
61215 - Retirement Plan Administration	$ -	$ -		$ 3,941	$ 2,150	
61225 - Employee Welfare	$ -	$ -		$ 3,114	$ 3,500	
61230 - Pre-employment Expenses	$ -	$ -		$ 16,241	$ 2,075	
61290 - Payroll Taxes	$ 81,095	$ 80,945		$ 98,634	$ 138,393	
61390 - Employee Health Insurance	$ 61,131	$ 66,000		$ 72,844	$ 90,921	
61510 - Automobile allowance (for payroll)	$ 4,642	$ 4,800		$ 4,431	$ 4,800	
63220 - Payroll Service Fees	$ -	$ -		$ 4,797	$ 5,732	
Total Payroll and Related Expense	**$ 1,081,542**	**$ 1,209,845**	**89.4%**	**$ 1,425,135**	**$ 1,680,715**	**84.8%**
Professional Services						
63120 - Audit and Tax Fees	$ 15,850	$ 22,500		$ 11,100	$ 13,100	
63130 - HR Management Fees	$ 11,841	$ 15,000		$ -	$ -	
63150 - Professional Fees	$ 6,575	$ -		$ 32,150	$ -	
63210 - Accounting Services	$ 72,500	$ 64,150		$ 4,089	$ 7,000	
Total Professional Services	**$ 106,766**	**$ 101,650**	**105.0%**	**$ 47,339**	**$ 20,100**	**235.5%**
Facilities						
65105 - Tech Equipment Maintenance	$ 8,035	$ -		$ 11,107	$ 20,600	
65110 - Rent Expense	$ 40,367	$ 38,000		$ 9,328	$ 14,679	
65120 - Facilities Maintenance - Oak Street	$ 7,531	$ 4,912		$ 894	$ 2,544	
65122 - Facilities Maintenance - Catawba Ave	$ 119,474	$ 90,322		$ 97,287	$ 123,596	

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65126 - Safety Systems - Catawba Ave	$ 12,196	$ 29,000		$ 20,349	$ 24,771	
65128 - Facility Supplies	$ 23,054	$ 25,000		$ 24,426	$ 19,500	
65130 - Utilities - Oak St	$ 11,377	$ 19,950		$ 4,494	$ 3,901	
65132 - Utilities - Catawba Ave	$ 128,837	$ 130,020		$ 126,935	$ 134,952	
65134 - Facilities Maintenance - Goodrum	$ -	$ -		$ 12	$ 1,838	
65136 - Facilities Maintenance - Puckett	$ -	$ -		$ 1,886	$ 2,080	
65138 - Safety Systems - Goodrum	$ -	$ -		$ 615	$ 1,965	
65140 - Safety Systems - Puckett	$ -	$ -		$ 1,652	$ 3,058	
65142 - Utilities - Goodrum	$ -	$ -		$ 420	$ 7,050	
65144 - Utilities - Puckett	$ -	$ -		$ 1,619	$ 5,875	
Total Facilities	**$ 350,871**	**$ 337,204**	**104.1%**	**$ 301,024**	**$ 366,409**	**82.2%**
Fundraising Expenses						
66450 - Fundraising Expense	$ 1,945	$ 22,650		$ 3,740	$ 13,950	
66451 - Fundraising Events	$ 33,275	$ 32,000		$ 43,795	$ 56,677	
66452 - Fundraising Cultivation & Meetings	$ 634	$ -		$ 7,964	$ 27,450	
66454 - Fundraising Donor Appreciation (Recognition)	$ 3,792	$ -		$ 2,314	$ -	
Total Fundraising Expenses	**$ 35,854**	**$ 54,650**	**65.6%**	**$ 55,499**	**$ 98,077**	**56.6%**
Licenses and Permits						
67190 - Licenses & Permits	$ 767	$ -		$ 2,691	$ 2,055	
Total Licenses and Permits	**$ 767**	**$ -**		**$ 2,691**	**$ 2,055**	**130.9%**
Bad Debts Expense						
67280 - Bad Debts Write-off	$ 3,475	$ -		$ -	$ -	
Total Bad Debts Expense	**$ 3,475**	**$ -**		**$ -**	**$ -**	
Total Operating Expenses	**$ 1,915,507**	**$ 2,007,871**	**95.4%**	**$ 2,304,350**	**$ 2,677,382**	**86.1%**
Other Income (Expense)						
Interest Income						

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49210 - Interest Income	$ 9,653	$ -		$ 11,155	$ 7,500	
Total Interest Income	**$ 9,653**	**$ -**		**$ 11,155**	**$ 7,500**	
Dividends						
45290 - Net Investment Gain (Loss) - Unrealized	$ (57)	$ -		$ 327	$ -	
49250 - Dividend Income	$ 131,768	$ -		$ 100,010	$ -	
49300 - Net Investment Gain (Loss) - Realized	$ (453)	$ -		$ (728)	$ -	
Total Dividends	**$ 131,259**	**$ -**		**$ 99,609**	**$ -**	
Total Other Income (Expense)	**$ 140,912**	**$ -**		**$ 110,764**	**$ 7,500**	
Surplus (Deficit) Before Depreciation	**$ 247,328**	**$ 26,964**		**$ 155,553**	**$ (67,437)**	
Depreciation						
71110 - Depreciation Expense	$ 666,938	$ -		$ 667,427	$ -	
Total Depreciation	**$ 666,938**	**$ -**		**$ 667,427**	**$ -**	
Total Surplus (Deficit) After Depreciation	**$ (419,610)**	**$ 26,964**		**$ (511,874)**	**$ (67,437)**	

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