	2027	2026 P&L YTD	2026 Budget	Difference	% Difference	2025 Audit	2025
ANTICIPATED INCOME					**Should be 75%**		
SCDA Check Balance as of Today			$ 50,000	$ (50,000)			$ 50,000
ADA Credit Card Rebates	$ 15,000	$ 19,359	$ 15,000	$ 4,359	129%	$ 15,905	$ 15,000
Labels & $10 From Districts	$ 12,530	$ 11,020	$ 12,530	$ (1,510)	88%		$ 12,530
Bifurcation - Endorsed Products	$ 3,000	$ 3,845	$ 1,000	$ 2,845	385%	$ 2,744	$ 3,000
Bifurcation - Insurance Products	$ 150,000	$ 112,751	$ 129,768	$ (17,017)	87%	$ 150,404	$ 150,403
Bulletin	$ 15,000	$ 17,630	$ 30,000	$ (12,370)	59%	$ 16,285	$ 30,000
Directory	$ 3,500	$ 2,400	$ 7,000	$ (4,600)	34%	$ 3,600	$ 10,000
Dues	$ 465,000	$ 228,644	$ 475,000	$ (246,356)	48%	$ 468,220	$ 475,000
Misc. Seminar & Dividend from MBG	$ 25,000		$ 1,000	$ (1,000)	0%		
Annual Session Profit over $25,000	$ 62,494	$ 82,500	$ 82,500	$ -	100%	$ 101,368	$ 101,368
Non Budgeted Activities	$ 1,500	$ 3,000	$ 1,500	$ 1,500	200%		
Rent from SCDA MBG	$ 24,000	$ 18,000	$ 24,000	$ (6,000)	75%	$ 24,000	$ 24,000
Royalties - Net After Taxes				$ -			
Website Logo Income	$ 3,500	$ 2,250	$ 3,500	$ (1,250)	64%	$ 3,375	$ 3,500
Reserve Fund Overage			$ 35,000	$ (35,000)	0%		
TOTAL INCOME	**$ 780,524**	**$ 501,399**	**$ 867,798**	**$ (366,399)**	**58%**	**$ 785,901**	**$ 874,801**
ANTICIPATED EXPENDITURES/ADMIN							
	2027	**2026 P&L YTD**	**2026 Budget**	**Difference**	**% Difference**		
ED - Dental Reimbursement	$ 2,000	$ 859	$ 2,000	$ (1,141)	43%	$ 2,057	$ 2,000
ED - Life, Disability & Health-COULD CHAN	$ 15,000	$ 1,542	$ 5,400	$ (3,858)	29%	$ 6,325	$ 5,400
ED - Retirement-	$ 22,000	$ 14,762	$ 19,100	$ (4,338)	77%	$ 21,214	$ 18,448
ED - Salary-	$ 142,500	$ 95,428	$ 131,743	$ (36,315)	72%	$ 127,288	$ 127,288
Payroll Processing Fees - OnPay	$ 800	$ 603	$ 800	$ (197)	75%	$ 732	$ 1,450
Payroll Taxes	#REF!	$ 16,701	$ 22,000	$ (5,299)	76%	$ 21,953	$ 20,500
President Stipend	$ 8,000	$ 4,000	$ 8,000	$ (4,000)	50%	$ 8,000	$ 8,000
Staff - Deductible - Health Insurance	$ 1,400	$ 700	$ 1,400	$ (700)	50%		$ 1,400
Staff - Dental Reimbursement	$ 4,000	$ 1,690	$ 4,000	$ (2,310)	42%	$ 3,367	$ 4,000
Staff - Disability	$ 1,200	$ 938	$ 1,200	$ (262)	78%	$ 1,199	$ 1,200
Staff - Insurance - Health	$ 40,000	$ 22,095	$ 32,000	$ (9,905)	69%	$ 44,951	$ 30,000
Staff - Over-Time/Part-Time	$ 500		$ 500	$ (500)	0%	$ (278)	$ 500
Staff Retirement	#REF!	$ 15,215	$ 20,475	$ (5,260)	74%	$ 17,079	$ 20,000
Staff Salaries	#REF!	$ 97,104	$ 136,500	$ (39,396)	71%	$ 125,613	$ 131,250
HR Support	$ 11,600						
Worker's Comp	$ 1,000	$ 976	$ 1,000	$ (24)	98%	$ 1,050	$ 1,000
Subtotal - Administrative	**#REF!**	**$ 272,613**	**$ 386,118**	$ (113,505)	71%	**$ 380,550**	**$ 372,436**

HEADQUARTERS	2027	2026 P&L YTD	2026 Budget	Difference	% Difference	2025 Audit	2025
Audio/Visual Conf. Room Annual Contract	$ 1,050	$ 1,045	$ 1,050	$ (5)	100%	$ 1,045	$ 1,000
Blencowe Offsite Backup	$ 3,000	$ 2,250	$ 2,700	$ (450)	83%	$ 3,000	$ 1,500
Building Maint.- Landscaping & Sprinkler	$ 15,000	$ 12,843	$ 15,000	$ (2,157)	86%	$ 16,745	$ 15,000
Credit Card Processing and Bank Fees	$ 32,000	$ 27,850	$ 32,000	$ (4,150)	87%	$ 30,300	$ 45,000
Equipment Maint./Leasing	$ 10,000	$ 7,333	$ 14,000	$ (6,667)	52%	$ 10,003	$ 12,000
Ins - Accident and AD & D	$ 1,200	$ 1,200	$ 1,200	$ -	100%	$ 1,197	$ 1,200
Ins - Cyber policy	$ 4,000	$ 3,930	$ 4,000	$ (70)	98%	$ 3,930	$ 4,000
Ins - D & O policy	$ 10,500	$ 6,435	$ 11,000	$ (4,565)	59%	$ 10,015	$ 10,000
Ins - Gen. Liability - Personal and Building	$ 7,500	$ 8,224	$ 7,000	$ 1,224	117%	$ 7,270	$ 6,000
Fees	$ 12,000	$ 3,800	$ 5,000	$ (1,200)	76%	$ 4,647	$ 3,000
Office 365 Enterprise	$ 1,500	$ 2,223	$ 1,400	$ 823	159%	$ 1,412	$ 1,500
Office Supplies	$ 7,500	$ 4,877	$ 7,000	$ (2,123)	70%	$ 6,950	$ 5,000
Office/Meeting Snacks	$ 500	$ 369	$ 500	$ (131)	74%	$ 627	$ 500
Postage	$ 1,500	$ 373	$ 2,000	$ (1,627)	19%	$ 1,169	$ 3,000
Printing	$ 15,000	$ 12,050	$ 10,000	$ 2,050	121%	$ 14,060	$ 5,000
Property Tax on Mail Machine	$ 150	$ 623	$ 150	$ 473	415%	$ 185	$ 500
Telephone - 50% reimbursed from MBG	$ 1,500	$ 1,092	$ 2,500	$ (1,408)	44%	$ 1,658	$ 3,000
Utilities/Shred 360/Tomato Palms Recycling	$ 15,000	$ 13,498	$ 14,000	$ (502)	96%	$ 16,100	$ 15,000
Zoom Meeting Licenses	$ 180	$ 182	$ 500	$ (318)	36%	$ 342	$ 500
Subtotal - Headquarters	**$ 139,080**	**$ 110,197**	**$ 131,000**	$ (20,803)	84%	**$ 130,655**	**$ 132,700**
TRAVEL	**2027**	**2026 P&L YTD**	**2026 Budget**	**Difference**	**% Difference**		
16th District/ADA	$ 60,000	$ 16,083	$ 60,000	$ (43,917)	27%	$ 62,021	$ 73,000
ADA Pres Elect Conf	$ 2,500		$ 2,500	$ (2,500)	0%	$ 689	$ 2,500
ADA Washington Leadership Conference (V	$ 10,000	$ 9,734	$ 15,000	$ (5,266)	65%	$ 6,849	$ 12,000
ADA WLC Dinner with MUSC Students	$ 5,000	$ 3,253	$ 5,000	$ (1,747)	65%	$ 5,923	$ 5,000
President- Pres - Elect	$ 2,500	$ 2,779	$ 6,000	$ (3,221)	46%		$ 3,000
SCDA Board - Meals/Travel/Hotel	$ 12,000	$ 1,234	$ 8,000	$ (6,766)	15%	$ 11,315	$ 15,000
SCDA House of Delegates	$ 9,000	$ 8,254	$ 10,000	$ (1,746)	83%	$ 8,755	$ 10,000
Staff	$ 9,000	$ 1,523	$ 7,500	$ (5,977)	20%	$ 2,565	$ 10,000
Subtotal - Travel	**$ 110,000**	**$ 42,860**	**$ 114,000**	$ (71,140)	38%	**$ 98,117**	**$ 130,500**

MEMBER SERVICES	**2027**	**2026 P&L YTD**	**2026 Budget**	**Difference**	**% Difference**	**2025 Audit**	**2025**
Annual Audit Expense	$ 25,000	$ 25,000	$ 18,000	$ 7,000	139%	$ 18,800	$ 25,000
Bulletin Expense	$ 25,000	$ 18,954	$ 28,000	$ (9,046)	68%	$ 24,737	$ 32,000
Directory - 50% (postage) reimbursed from	$ 15,000	$ 11,761	$ 15,000	$ (3,239)	78%	$ 14,516	$ 15,000
Govt. Info. Expense	$ 1,000	$ 4,547	$ 1,000	$ 3,547	455%		$ 1,000
Legal Fees	$ 10,000	$ 880	$ 15,000	$ (14,120)	6%	$ 3,758	$ 25,000
Lobbyist	$ 67,000	$ 48,326	$ 64,000	$ (15,674)	76%	$ 64,018	$ 63,700
ADA Lobbyist Conference	$ 3,000	$ 2,730	$ -	$ 2,730			$ 2,500
Board Planning Strategy	$ 5,000						
Website	$ 500	$ 480	$ 500	$ (20)	96%	$ 503	$ 500
Subtotal - Member Services	**$ 151,500**	**$ 112,678**	**$ 141,500**	$ (28,822)	80%	**$ 126,332**	**$ 164,700**
PUBLIC RELATIONS/OUTREACH	**2027**	**2026 P&L YTD**	**2026 Budget**	**Difference**	**% Difference**		
Carlos Salinas Seminar on Special Needs	$ 3,000.00	$ 3,000.00	$ 3,000	$ -	100%	$ 3,000	$ 3,000
DHEC Oral Health Summit	$ 2,500.00		$ 2,500	$ (2,500)	0%		$ 2,500
DHEC Puppet Shows	$ 11,500.00	$ 10,960.00	$ 11,500	$ (540)	95%	$ 10,825	$ 10,000
EdVenture	$ 10,000.00	$ 10,000.00	$ 10,000	$ -	100%	$ 10,000	$ 10,000
Well Vista Easter Annual Event	$ 2,500.00		$ 2,500	$ (2,500)	0%		$ 2,500
Subtotal - PR/Outreach	**$ 29,500.00**	**$ 23,960.00**	**$ 29,500**	$ (5,540)	81%	**$ 23,825**	**$ 28,000**
MUSC DENTAL SCHOOL	**2027**	**2026 P&L YTD**	**2026 Budget**	**Difference**	**% Difference**		
ASDA Activities	$ 5,000.00		$ 2,500	$ (2,500)	0%	$ 250	$ 2,500
MUSC Award	$ 1,200.00	$ 1,048.00	$ 1,200		87%	$ 1,052	$ 1,200
MUSC Student Attendance to 16th Caucus	$ 1,750.00		$ 1,750		0%		$ 2,500
MUSC Student Mileage to Attend Board Mt	$ 100.00		$ 100		0%	$ 150	$ 250
Scrub Jackets ASDA Freshman	$ 3,000.00	$ 3,098.00	$ 2,200		141%	$ 2,889	$ 2,250
ASDA Distrrct 4 Charleston	$ 4,000.00						
White Lab Coats for ASDA Juniors	$ 7,500.00	$ 3,430.00	$ 6,000		57%	$ 5,362	$ 6,000
Subtotal - MUSC	**$ 22,550.00**	**$ 7,576.00**	**$ 13,750**		55%	**$ 9,703**	**$ 14,700**
Miscellaneous Expenses	$ 5,000.00	$ 11,167.00	$ 5,000		223%	$ 9,924	$ 5,000
Other Philanthropic request	$ 20,000.00						
TOTAL EXPENSES	**#REF!**	**$ 581,051.00**	**$ 820,868**	**$ (239,817)**	**71%**	**$ 779,106**	**$ 848,036**
Internal Transfer from MBG	$ 77,050.00						
Net Income	**#REF!**	**$ (79,652)**	**$ 46,930**			**$ 6,795**	**$ 26,765**

REASONS FOR UNBALANCED BUDGET:

1-Several years ago, the Board elected to move a large portion of cash into the SCDA investment account so that the overall cash balance would stay below $250,000 and be FDIC protected.

2-Budgeted numbers reflected do not include the $2 million plus in reserves plus $500,000 in restricted reserves, therefore when the audits are completed, the SCDA has and remains in solid financial shape.

3-The SCDA Board and Finance Committee regularly reviews the finances and makes the necessary adjustments to keep expenses in line if income shortfalls become apparent.

4-The SCDA Board and Finance Committee have instituted a new list of items to assist with the budgeting process.

5-2023 ended with a positive budget and 2024 ended with a much less negative bottom line than budgeted due to continued internal controls and profitable Annual Sessions

***Please find the proposed budget for 2027 with placeholder numbers for HR and accounting services**
.Final numbers will be available for the HOD meeting.



