

SMCA Budget Analysis - FY25-26

**Projected Annual Over / Underrun (Thru December 2025)**

	Cost
Revenue	\$ 129,725
Expenses **	\$ 108,898
<b>Overrun ( ) / Underrun - w/ Offset ~</b>	<b>\$ 20,827</b>
Offset Amount **	\$ (65,588)
<b>Overrun ( ) / Underrun - w/o Offset</b>	<b>\$ (44,761)</b>

\*\* Admin Staff and Some Teachers Foregoing Salaries to Help Meet Budget / Projected Revenue and Build Surplus for FY26-27

~ Initial Donations / Contributions (\$22.5K) are **not** being utilized to offset budget short falls at this time to prevent potential cash flow issues.

**Revenue ~**

	Month to Date (Thru Current Period / Month)			Annual		
	Plan	Actuals	Difference	Plan	Actuals / Forecast	Difference
<b>Subtotal --&gt;</b>	<b>\$ 82,850</b>	<b>\$ 92,510</b>	<b>\$ (9,660)</b>	<b>\$ 156,325</b>	<b>\$ 129,725</b>	<b>\$ 26,600</b>
<b>Program Services</b>	<b>\$ 82,850</b>	<b>\$ 92,510</b>	<b>\$ (9,660)</b>	<b>\$ 156,325</b>	<b>\$ 129,725</b>	<b>\$ 26,600</b>
Tuition Payments (\$5,800 / YR - Mid   \$5,995 / YR - High)	\$ 73,475	\$ 80,060	\$ (6,585)	\$ 146,950	\$ 117,275	\$ 29,675
Curriculum Fees (\$350 / Student)	\$ 8,750	\$ 10,850	\$ (2,100)	\$ 8,750	\$ 10,850	\$ (2,100)
Application Fees (\$50 / Family)	\$ 625	\$ 1,600	\$ (975)	\$ 625	\$ 1,600	\$ (975)
# of Students (Paying)	25	21	4	25	21	4
Per Student Basis	\$ 3,314	\$ 4,405	\$ (1,091)	\$ 6,253	\$ 6,177	\$ 6,650

**Expenses ~**

	Month to Date (Thru Current Period / Month)			Annual		
	Plan	Actuals	Difference	Plan	Actuals / Forecast	Difference
<b>Subtotal --&gt;</b>	<b>\$ 82,895</b>	<b>\$ 73,103</b>	<b>\$ 9,793</b>	<b>\$ 155,801</b>	<b>\$ 108,898</b>	<b>\$ 46,903</b>
<b>Program Services</b>	<b>\$ 40,661</b>	<b>\$ 34,140</b>	<b>\$ 6,521</b>	<b>\$ 72,572</b>	<b>\$ 48,498</b>	<b>\$ 24,074</b>
Teacher Salaries	\$ 31,911	\$ 17,849	\$ 14,062	\$ 63,822	\$ 31,498	\$ 32,324
Initial Curriculum / Supplies	\$ 8,750	\$ 16,291	\$ (7,541)	\$ 8,750	\$ 17,000	\$ (8,250)
<b>General &amp; Administration Expenses</b>	<b>\$ 42,234</b>	<b>\$ 38,963</b>	<b>\$ 3,271</b>	<b>\$ 83,229</b>	<b>\$ 60,400</b>	<b>\$ 22,829</b>
Office / Admin Salary	\$ 16,632	\$ -	\$ 16,632	\$ 33,264	\$ -	\$ 33,264
Facilities, Utilities & Maintenance	\$ 16,629	\$ 21,683	\$ (5,054)	\$ 33,258	\$ 34,000	\$ (742)
Insurance - Various Policies (\$280 / Mo)	\$ 1,680	\$ 1,703	\$ (23)	\$ 3,360	\$ 3,400	\$ (40)
Legal & Professional Services	\$ 1,317	\$ 5,934	\$ (4,617)	\$ 1,870	\$ 8,000	\$ (6,130)
Computer Equipment & Software	\$ 1,672	\$ 1,094	\$ 577	\$ 2,868	\$ 2,000	\$ 868
Office Printing, Supplies & Furniture	\$ 700	\$ 6,480	\$ (5,780)	\$ 1,400	\$ 9,400	\$ (8,000)
Marketing	\$ 250	\$ 875	\$ (625)	\$ 500	\$ 2,000	\$ (1,500)
Misc - Non Budgeted (Memberships, Merchant Fees, Conferences, Etc)	\$ 3,355	\$ 1,193	\$ 2,161	\$ 6,709	\$ 1,600	\$ 5,109

~ Tuition / Planned Expenses based upon 25 Full Time Paying Students vs 21 Enrolled