

SMF Band Parents
Balance Sheet Comparison
As of October 31, 2021

	Total			
	As of Oct 31, 2021	As of Oct 31, 2020 (PY)	Change	% Change
ASSETS				
Current Assets				
Bank Accounts				
10600 - Uniform Fund-encumbered	47,574.97	47,570.21	4.76	0.01%
Band Checking Account	-0.32	95.00	-95.32	-100.34%
10200 - General Fund	86,420.67	47,595.56	38,825.11	81.57%
10400 - Student Acct-encumbered	26,739.33	29,859.65	-3,120.32	-10.45%
10700 - Scholarship Fund-encumb	129.62	129.62	0.00	0.00%
10800 - Equip Bus Fund -Encumbe	807.23	807.23	0.00	0.00%
10900 -Trip Assistance fund-enc	4,036.32	4,036.32	0.00	0.00%
Total Band Checking Account	\$ 124,025.29	\$ 90,679.44	\$ 33,345.85	36.77%
Total Bank Accounts	\$ 171,600.26	\$ 138,249.65	\$ 33,350.61	24.12%
Accounts Receivable				
Accounts Receivable (A/R)	-25,117.41	-19,223.87	-5,893.54	-30.66%
Total Accounts Receivable	-\$ 25,117.41	-\$ 19,223.87	-\$ 5,893.54	-30.66%
Other Current Assets				
Undeposited Funds	65.00	365.00	-300.00	-82.19%
Total Other Current Assets	\$ 65.00	\$ 365.00	-\$ 300.00	-82.19%
Total Current Assets	\$ 146,547.85	\$ 119,390.78	\$ 27,157.07	22.75%
TOTAL ASSETS	\$ 146,547.85	\$ 119,390.78	\$ 27,157.07	22.75%
LIABILITIES AND EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
23000 - A/P-Student accts used	0.00	0.00	0.00	
Total Accounts Payable	\$ 262.04	\$ 398.60	-\$ 136.56	-34.26%
Other Current Liabilities				
Concessions Accrual	9,644.50		9,644.50	
Total Other Current Liabilities	\$ 9,644.50	\$ 0.00	\$ 9,644.50	
Total Current Liabilities	\$ 9,906.54	\$ 398.60	\$ 9,507.94	2385.33%
Total Liabilities	\$ 9,906.54	\$ 398.60	\$ 9,507.94	2385.33%
Equity				
39005 Retained Earnings	64,321.69	64,321.69	0.00	0.00%
Opening Balance Equity	0.00	0.00	0.00	
Unrestricted Net Assets	70,892.36	37,581.33	33,311.03	88.64%
Net Income	1,427.26	17,089.16	-15,661.90	-91.65%
Total Equity	\$ 136,641.31	\$ 118,992.18	\$ 17,649.13	14.83%
TOTAL LIABILITIES AND EQUITY	\$ 146,547.85	\$ 119,390.78	\$ 27,157.07	22.75%

SMF Band Parents

Trial Balance

As of October 31, 2021

	Debit	Credit
10600 - Uniform Fund-encumbered	47,574.97	
Band Checking Account		0.32
Band Checking Account:10200 - General Fund	86,420.67	
Band Checking Account:10400 - Student Acct-encumbered	26,739.33	
Band Checking Account:10500 - Band Camp	5,892.44	
Band Checking Account:10700 - Scholarship Fund-encumb	129.62	
Band Checking Account:10800 - Equip Bus Fund -Encumbe	807.23	
Band Checking Account:10900 -Trip Assistance fund-enc	4,036.32	
Accounts Receivable (A/R)		25,117.41
Undeposited Funds	65.00	
20000 - A/P- Invoices Paid		262.04
Concessions Accrual		9,644.50
39005 Retained Earnings		64,321.69
Unrestricted Net Assets		70,892.36
41000 - TBD holding acct		294.80
41800 - Band Show		7,323.86
42100 - Band Camp Fees		65.00
42300 - Uniform Cleaning Fee		30.00
42700 - T-shirt/Uniform Access		6,371.00
44050 - Interest Income		1.60
Donations:43325 - Band Patron Donations		1,100.00
Fundraisers- Student accts:43100 - Blossom Student acct		7,135.38
Fundraising general fund:41400 - Car Washes/Band Party		1,943.23
Fundraising general fund:41900 - Amazon Smile		103.40
Fundraising general fund:43700 - Restaurant Night		219.80
Sales:40000 - Sales - Concessions		26,203.68
Sales:40400 - Sales - Tag Day		300.00
Sales:40800 - Sales - Spirit Wear		5,460.00
52700 - TShirts/Uniform Access COGS	1,876.13	
Cost of Sales:50000 - Concessions COGS	10,727.12	
Cost of Sales:50000 - Concessions COGS:50010 - Krispy Kreme	4,250.00	
Cost of Sales:50800 - Spirit Wear COGS	4,818.75	
Cost of Sales:51200 - CD/DVD COGS	350.00	
Cost of Sales:51800 - Band Show COGS	3,954.68	
52300 - Uniform Cleaning-Expens	3,083.58	
71000 - Band Show Supplies	592.00	
72700 - Concessions Repairs/Equipment	526.84	
72800 - New Uniforms-Immediate	2,558.40	
73100 - Student Purchases		26.31
73200 - Senior Banner	429.00	
Band Camp	190.00	
Band Camp:72600 - Camp Staff	3,600.00	
Band Camp:72650 - Misc-Camp Expenses	411.88	
Band Camp:72700 - Lodging/Meals	10,492.47	
Contest Fees:65500 - Contest Fees-High Schoo	225.00	
Fundraising expenses:50400 - Tag Day expenses	441.25	
Instrument repair:68000 - Instr. Repair High	497.30	
Instrument repair:68100 - Instr. Repair Kimpton	1,304.65	
Music:68200 - Music High School	98.85	
New Instruments:67000 - New Instruments-Kimpton	2,090.00	
Operations:60000 - Accounting/Administrati	866.09	
Operations:61000 - Credit Card Fees	270.21	
Operations:68230 - Misc Supplies Kimpton	344.28	
Operations:68235 - Misc Supplies High	949.48	
QuickBooks Payments Fees	202.84	
TOTAL	\$ 226,816.38	\$ 226,816.38

Stow-Munroe Falls Band Parents Association

Profit & Loss Report - Fiscal Year 2022

Actual vs Prior Year

Income/Expense Items	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total YTD Actual	Total PY	Variance to PY
General Income															
41800 - Band Show	-	-	7,324	-	-	-	-	-	-	-	-	-	7,324	-	(7,324)
42100 - Band Camp Fees	65	-	-	-	-	-	-	-	-	-	-	-	65	37,725	37,660
42300 - Uniform Cleaning Fee	30	-	-	-	-	-	-	-	-	-	-	-	30	7,110	7,080
42150 - Contest Fee Income	-	-	-	-	-	-	-	-	-	-	-	-	-	240	240
42350 - Instrument Repair	-	-	-	-	-	-	-	-	-	-	-	-	-	380	380
42700 - T-shirt/Uniform Access	-	6,310	61	-	-	-	-	-	-	-	-	-	6,371	5,629	(742)
44050 - Interest Income	0	0	0	0	-	-	-	-	-	-	-	-	2	5	3
Total General Income	95	6,310	7,385	0	-	-	-	-	-	-	-	-	13,791	51,089	37,297
Donations															
43200 - Integrity Auto Donations	-	-	-	-	-	-	-	-	-	-	-	-	-	335	335
43325 - Band Patron Donations	-	350	750	-	-	-	-	-	-	-	-	-	1,100	-	(1,100)
43350 - General Donations	-	-	-	-	-	-	-	-	-	-	-	-	-	5,736	5,736
Total Donations	-	350	750	-	-	-	-	-	-	-	-	-	1,100	6,072	4,972
Fundraisers- Student accts															
43100 - Blossom Student acct	-	-	168	6,967	-	-	-	-	-	-	-	-	7,135	-	(7,135)
43700 - Cookie Dough/Pie Fundraiser	-	-	-	-	-	-	-	-	-	-	-	-	-	6,844	6,844
Total Fundraisers- Student accts	-	-	168	6,967	-	-	-	-	-	-	-	-	7,135	6,844	(292)
Fundraising general fund															
41400 - Car Washes/Band Party	-	-	1,943	-	-	-	-	-	-	-	-	-	1,943	1,199	(744)
41700 - Monday Meals	-	-	-	-	-	-	-	-	-	-	-	-	-	863	863
41900 - Amazon Smile	-	105	-	-	-	-	-	-	-	-	-	-	105	319	213
43700 - Restaurant Night	-	-	-	220	-	-	-	-	-	-	-	-	220	747	527
Total Fundraising general fund	-	105	1,943	220	-	-	-	-	-	-	-	-	2,268	3,127	859
Sales															
40000 - Sales - Concessions	-	4,672	12,922	9,064	-	-	-	-	-	-	-	-	26,658	7,536	(19,122)
40400 - Sales - Tag Day	300	-	-	-	-	-	-	-	-	-	-	-	300	18,362	18,062
40800 - Sales - Spirit Wear	-	5,184	-	276	-	-	-	-	-	-	-	-	5,460	5,114	(346)
41200 - Sales - CD/DVD	-	-	-	-	-	-	-	-	-	-	-	-	-	3,280	3,280
Total Sales	300	9,856	12,922	9,340	-	-	-	-	-	-	-	-	32,418	34,292	1,874
Total Income	395	16,622	23,168	16,528	-	-	-	-	-	-	-	-	56,713	101,423	44,710
Cost of Goods Sold															
52700 - TShirts/Uniform Access COGS	-	1,296	-	580	-	-	-	-	-	-	-	-	1,876	-	(1,876)
54060 - Cookie Dough/Pie Fundraiser	-	-	-	-	-	-	-	-	-	-	-	-	-	7,148	7,148
Total Cost of Goods Sold	-	1,296	-	580	-	-	-	-	-	-	-	-	1,876	7,148	5,272
Concessions Cost of Goods Sold															
50000 - Concessions COGS	-	2,989	4,604	4,633	-	-	-	-	-	-	-	-	12,227	5,643	(6,584)
50010 - Krispy Kreme	-	-	2,000	2,250	-	-	-	-	-	-	-	-	4,250	-	(4,250)
Total Concessions Cost of Goods Sold	-	2,989	6,604	6,883	-	-	-	-	-	-	-	-	16,477	5,643	(10,834)
Other Cost of Goods Sold															
50800 - Spirit Wear COGS	-	-	-	4,819	-	-	-	-	-	-	-	-	4,819	3,898	(920)
51200 - CD/DVD COGS	-	-	-	350	-	-	-	-	-	-	-	-	350	1,411	1,061
51800 - Band Show COGS	-	-	2,305	1,650	-	-	-	-	-	-	-	-	3,955	-	(3,955)
Total Other Cost of Goods Sold	-	-	2,305	6,819	-	-	-	-	-	-	-	-	9,123	5,310	(3,814)
Total Cost of Goods Sold	-	4,286	8,909	14,282	-	-	-	-	-	-	-	-	27,477	18,101	(9,376)
Gross Profit	395	12,336	14,259	2,246	-	-	-	-	-	-	-	-	29,237	83,322	54,085

General Expenses

Income/Expense Items	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total YTD Actual	Total PY	Variance to PY
52300 - Uniform Cleaning-Expens	-	-	-	3,084	-	-	-	-	-	-	-	-	3,084	4,865	1,781
52500 - Band Banquet-Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	1,500	1,500
63500 - Concert/Artist/Judges	-	-	-	-	-	-	-	-	-	-	-	-	-	900	900
70000 - Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	257	257
71000 - Band Show Supplies	-	-	-	592	-	-	-	-	-	-	-	-	592	-	(592)
72500 - Scholarships/Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	50	50
72700 - Concessions Repairs/Equipment	527	-	-	-	-	-	-	-	-	-	-	-	527	-	(527)
72800 - New Uniforms-Immediate	-	2,387	172	-	-	-	-	-	-	-	-	-	2,558	9,991	7,432
73100 - Student Purchases	(165)	-	-	139	-	-	-	-	-	-	-	-	(26)	538	564
73200 - Senior Banner	-	-	-	429	-	-	-	-	-	-	-	-	429	440	11
Total General Expenses	362	2,387	172	4,243	-	-	-	-	-	-	-	-	7,164	18,540	11,376
Awards															
60500 - Awards-High School/scra	-	-	-	-	-	-	-	-	-	-	-	-	-	963	963
61000 - Awards-Kimpton	-	-	-	-	-	-	-	-	-	-	-	-	-	85	85
61500 - Awards-Lakeview	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Awards	-	-	-	-	-	-	-	-	-	-	-	-	-	1,048	1,048
Band Camp															
52150 - Truck Rental	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72550 - Camp Nurses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72600 - Camp Staff	-	3,600	-	-	-	-	-	-	-	-	-	-	3,600	3,000	(600)
72650 - Misc-Camp Expenses	-	329	273	-	-	-	-	-	-	-	-	-	602	1,749	1,147
72700 - Lodging/Meals	-	-	10,492	-	-	-	-	-	-	-	-	-	10,492	9,663	(829)
Total Band Camp	-	3,929	10,765	-	-	-	-	-	-	-	-	-	14,694	14,412	(282)
Contest Fees															
65500 - Contest Fees-High Schoo	-	-	225	-	-	-	-	-	-	-	-	-	225	285	60
65700 - Kimpton - Contest Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Contest Fees	-	-	225	-	-	-	-	-	-	-	-	-	225	285	60
Fundraising expenses															
50400 - Tag Day expenses	441	-	-	-	-	-	-	-	-	-	-	-	441	883	442
51950 - cos zap a snack	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53400 - Christmas Cash exp	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52200 - Reverse Raffle exp	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Fundraising expenses	441	-	-	-	-	-	-	-	-	-	-	-	441	883	442
Instrument repair															
68000 - Instr. Repair High	34	-	407	56	-	-	-	-	-	-	-	-	497	1,333	836
68150 - Instr. Repair Lakeview	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
68100 - Instr. Repair Kimpton	265	-	225	815	-	-	-	-	-	-	-	-	1,305	135	(1,170)
Total Instrument repair	299	-	632	871	-	-	-	-	-	-	-	-	1,802	1,468	(334)
Music															
68200 - Music High School	86	13	-	-	-	-	-	-	-	-	-	-	99	1,220	1,121
68210 - Music Kimpton	-	-	-	-	-	-	-	-	-	-	-	-	-	28	28
68220 - Music Lakeview	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Music	86	13	-	-	-	-	-	-	-	-	-	-	99	1,248	1,149
New Instruments															
66500 - New Instruments-High Sc	-	-	-	-	-	-	-	-	-	-	-	-	-	4,911	4,911
66800 - Lakeview New Instrument	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67000 - New Instruments-Kimpton	2,090	-	-	-	-	-	-	-	-	-	-	-	2,090	2,090	-
Total New Instruments	2,090	-	-	-	-	-	-	-	-	-	-	-	2,090	7,001	4,911
Non-instrument equipment															
68500 - HS Non-instrument equip	-	-	-	-	-	-	-	-	-	-	-	-	-	620	620
68600 - Non-instr. equip Kimpto	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-instrument equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	620	620
Operations															

Income/Expense Items	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total YTD Actual	Total PY	Variance to PY
60000 - Accounting/Administrati	60	215	215	376	-	-	-	-	-	-	-	-	866	2,421	1,555
61000 - Credit Card Fees	270	-	-	-	-	-	-	-	-	-	-	-	270	153	(117)
68225 - Misc Supplies Lakeview	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
68230 - Misc Supplies Kimpton	30	-	-	314	-	-	-	-	-	-	-	-	344	120	(225)
68235 - Misc Supplies High	44	538	63	304	-	-	-	-	-	-	-	-	949	562	(387)
Student Teaching	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
68240 - Band Aide Program	-	-	-	-	-	-	-	-	-	-	-	-	-	321	321
QuickBooks Payments Fees	43	53	53	53	-	-	-	-	-	-	-	-	203	332	129
Total Operations	447	806	332	1,048	-	-	-	-	-	-	-	-	2,633	3,909	1,276
Pay to Participate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	3,724	7,135	12,126	6,162	-	-	-	-	-	-	-	-	29,148	49,414	20,266
Net Income	(3,329)	5,201	2,133	(3,917)	-	-	-	-	-	-	-	-	89	33,908	33,819
Money Allocated to Savings for Uniforms	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Income After Savings Allocation	(3,329)	5,201	2,133	(3,917)	-	-	-	-	-	-	-	-	89	33,908	33,819