

SMF Band Parents

Balance Sheet Comparison

As of December 31, 2021

	Total			
	As of Dec 31, 2021	As of Dec 31, 2020 (PY)	Change	% Change
ASSETS				
Current Assets				
Bank Accounts				
10600 - Uniform Fund-encumbered	47,575.76	47,571.01	4.75	0.01%
Band Checking Account	57.64	95.00	-37.36	-39.33%
10200 - General Fund	89,247.61	52,152.81	37,094.80	71.13%
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	\$ 126,910.19	\$ 95,236.69	\$ 31,673.50	33.26%
Total Bank Accounts	\$ 174,485.95	\$ 142,807.70	\$ 31,678.25	22.18%
Accounts Receivable				
Accounts Receivable (A/R)	-36,167.69	-20,723.87	-15,443.82	-74.52%
Total Accounts Receivable	-\$ 36,167.69	-\$ 20,723.87	-\$ 15,443.82	-74.52%
Other Current Assets				
Undeposited Funds	65.00	65.00	0.00	0.00%
Total Other Current Assets	\$ 65.00	\$ 65.00	\$ 0.00	0.00%
Total Current Assets	\$ 138,383.26	\$ 122,148.83	\$ 16,234.43	13.29%
TOTAL ASSETS	\$ 138,383.26	\$ 122,148.83	\$ 16,234.43	13.29%
LIABILITIES AND EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
23000 - A/P-Student accts used	0.00	0.00	0.00	
Total Accounts Payable	-\$ 16.25	\$ 465.00	-\$ 481.25	-103.49%
Other Current Liabilities				
Concessions Accrual	-21.76		-21.76	
Total Other Current Liabilities	-\$ 21.76	\$ 0.00	-\$ 21.76	
Total Current Liabilities	-\$ 38.01	\$ 465.00	-\$ 503.01	-108.17%
Total Liabilities	-\$ 38.01	\$ 465.00	-\$ 503.01	-108.17%
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	3,207.22	19,780.81	-16,573.59	-83.79%
Total Equity	\$ 138,421.27	\$ 121,683.83	\$ 16,737.44	13.75%
TOTAL LIABILITIES AND EQUITY	\$ 138,383.26	\$ 122,148.83	\$ 16,234.43	13.29%

SMF Band Parents
Trial Balance
As of December 31, 2021

	<u>Debit</u>	<u>Credit</u>
10600 - Uniform Fund-encumbered	47,575.76	
Band Checking Account	57.64	
Band Checking Account:10200 - General Fund	89,247.61	
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)		36,167.69
Undeposited Funds	65.00	
20000 - A/P- Invoices Paid	16.25	
Concessions Accrual	21.76	
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
42600 - Disney Band Trip		6,377.16
42700 - T-shirt/Uniform Access		8,099.00
44050 - Interest Income		2.39
Donations:43325 - Band Patron Donations		1,100.00
Donations:43350 - General Donations		1,000.00
Fundraisers- Student accts:43100 - Blossom Student acct		0.10
Fundraisers- Student accts:43400 - Akron Zoo	107.50	
Fundraisers- Student accts:43700 - Cookie Dough/Pie Fundraiser		3,827.00
Fundraising general fund:41400 - Car Washes/Band Party		1,943.23
Fundraising general fund:41600 - 50/50 raffles		470.00
Fundraising general fund:41900 - Amazon Smile		189.14
Fundraising general fund:43700 - Restaurant Night		219.80
Sales:40000 - Sales - Concessions		32,356.93
Sales:40400 - Sales - Tag Day		300.00
Sales:40800 - Sales - Spirit Wear		5,460.00
Sales:41200 - Sales - CD/DVD		2,570.00
Trip Revenue		50.00
52700 - TShirts/Uniform Access COGS	1,876.13	
Cost of Sales:50000 - Concessions COGS	14,078.41	
Cost of Sales:50000 - Concessions COGS:50010 - Krispy Kreme	5,393.75	
Cost of Sales:50800 - Spirit Wear COGS	4,818.75	
Cost of Sales:51200 - CD/DVD COGS	559.00	
Cost of Sales:51800 - Band Show COGS	3,954.68	
52300 - Uniform Cleaning-Expens	3,083.58	
52600 - Disney Trip expense	6,377.16	
60100 - Community Donations	200.00	
63500 - Concert/Artist/Judges	530.00	
70500 - Band Party Expenses	281.77	
71000 - Band Show Supplies	592.00	
72700 - Concessions Repairs/Equipment	526.84	
72800 - New Uniforms-Immediate	2,803.15	
73100 - Student Purchases		112.67
73200 - Senior Banner	429.00	
Awards:60500 - Awards-High School/scra	42.34	
Band Camp	190.00	
Band Camp:72600 - Camp Staff	3,600.00	
Band Camp:72650 - Misc-Camp Expenses	411.88	

SMF Band Parents
Trial Balance
As of December 31, 2021

	Debit	Credit
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	442.69	
New Instruments:67000 - New Instruments-Kimpton	2,090.00	
Non-instrument equipment:68500 - HS Non-instrument equip	21.35	
Non-instrument equipment:68600 - Non-instr. equip Kimpto	188.58	
Operations:60000 - Accounting/Administrati	964.59	
Operations:61000 - Credit Card Fees	270.21	
Operations:68230 - Misc Supplies Kimpton	382.70	
Operations:68235 - Misc Supplies High	1,097.53	
QuickBooks Payments Fees	309.60	
TOTAL	\$ 243,172.82	\$ 243,172.82

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	-	1,158	570	-	-	-	-	-	-	8,099	5,629	(2,470)
44050 - Interest Income	0	0	0	0	0	0	-	-	-	-	-	-	2	5	2
Total General Income	95	6,310	7,385	0	1,158	6,948	-	-	-	-	-	-	21,897	51,089	29,192
Donations															
43200 - Integrity Auto Donations	-	-	-	-	-	-	-	-	-	-	-	-	-	335	335
43325 - Band Patron Donations	-	350	750	-	-	-	-	-	-	-	-	-	1,100	-	(1,100)
43350 - General Donations	-	-	-	-	-	1,000	-	-	-	-	-	-	1,000	5,736	4,736
Total Donations	-	350	750	-	-	1,000	-	-	-	-	-	-	2,100	6,072	3,972
Fundraisers- Student accts															
43100 - Blossom Student acct	-	-	168	6,967	(7,948)	813	-	-	-	-	-	-	0	-	(0)
43400 - Akron Zoo	-	-	-	-	(280)	173	-	-	-	-	-	-	(108)	-	108
43700 - Cookie Dough/Pie Fundraiser	-	-	-	-	3,827	-	-	-	-	-	-	-	3,827	6,844	3,017
Total Fundraisers- Student accts	-	-	168	6,967	(4,401)	986	-	-	-	-	-	-	3,720	6,844	3,124
Fundraising general fund															
41400 - Car Washes/Band Party	-	-	1,943	-	-	-	-	-	-	-	-	-	1,943	1,199	(744)
41700 - Monday Meals	-	-	-	-	-	-	-	-	-	-	-	-	-	863	863
41900 - Amazon Smile	-	105	-	-	86	-	-	-	-	-	-	-	191	319	128
43700 - Restaurant Night	-	-	-	220	-	-	-	-	-	-	-	-	220	747	527
Total Fundraising general fund	-	105	1,943	220	86	470	-	-	-	-	-	-	2,824	3,127	303
Sales															
40000 - Sales - Concessions	-	4,672	12,922	9,064	9,277	-	-	-	-	-	-	-	35,936	7,536	(28,400)
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	-	-	-	-	2,400	170	-	-	-	-	-	-	2,570	3,280	710
Total Sales	300	9,856	12,922	9,340	11,677	170	-	-	-	-	-	-	44,266	34,292	(9,974)
Total Income	395	16,622	23,168	16,528	8,520	9,573	-	-	-	-	-	-	74,807	101,423	26,616
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	3,549	-	-	-	-	-	-	-	15,776	5,643	(10,133)
50010 - Krispy Kreme	-	-	2,000	2,250	1,144	-	-	-	-	-	-	-	5,394	-	(5,394)
Total Concessions Cost of Goods Sold	-	2,989	6,604	6,883	4,693	-	-	-	-	-	-	-	21,170	5,643	(15,527)
Other Cost of Goods Sold															
50800 - Spirit Wear COGS	-	-	-	4,819	-	-	-	-	-	-	-	-	4,819	3,898	(920)
51200 - CD/DVD COGS	-	-	-	350	-	209	-	-	-	-	-	-	559	1,411	852
51800 - Band Show COGS	-	-	2,305	1,650	-	-	-	-	-	-	-	-	3,955	-	(3,955)
Total Other Cost of Goods Sold	-	-	2,305	6,819	-	209	-	-	-	-	-	-	9,332	5,310	(4,023)
Total Cost of Goods Sold	-	4,286	8,909	14,282	4,693	209	-	-	-	-	-	-	32,378	18,101	(14,277)
Gross Profit	395	12,336	14,259	2,246	3,827	9,364	-	-	-	-	-	-	42,428	83,322	40,894

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	67	31	-	-	-	-	-	-	965	2,421	1,457
61000 - Credit Card Fees	270	-	-	-	-	-	-	-	-	-	-	-	270	153	(117)
68225 - Misc Supplies Lakeview	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
68230 - Misc Supplies Kimpton	30	-	-	314	-	38	-	-	-	-	-	-	383	120	(263)
68235 - Misc Supplies High	44	538	63	304	148	-	-	-	-	-	-	-	1,098	562	(535)
Student Teaching	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
68240 - Band Aide Program	-	-	-	-	-	-	-	-	-	-	-	-	-	321	321
QuickBooks Payments Fees	43	53	53	53	53	53	-	-	-	-	-	-	310	332	22
Total Operations	447	806	332	1,048	269	123	-	-	-	-	-	-	3,025	3,909	884
Pay to Participate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	3,724	7,135	12,126	6,162	1,282	7,008	-	-	-	-	-	-	37,438	49,414	11,976
Net Income	(3,329)	5,201	2,133	(3,917)	2,545	2,356	-	-	-	-	-	-	4,990	33,908	28,918
Money Allocated to Savings for Uniforms	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Income After Savings Allocation	(3,329)	5,201	2,133	(3,917)	2,545	2,356	-	-	-	-	-	-	4,990	33,908	28,918