

SMF Band Parents
Balance Sheet Comparison
As of December 31, 2022

	Total			
	As of Dec 31, 2022	As of Dec 31, 2021 (PY)	Change	% Change
ASSETS				
Current Assets				
Bank Accounts				
10600 - Uniform Fund-encumbered	52,580.56	47,575.76	5,004.80	10.52%
Band Checking Account	57.64	57.64	0.00	0.00%
10200 - General Fund	95,940.22	89,172.61	6,767.61	7.59%
10400 - Student Acct-encumbered	27,271.14	26,739.33	531.81	1.99%
10500 - Band Camp	6,433.35	5,886.86	546.49	9.28%
10600 - Scholarship Fund/Private Lessons	1,000.00		1,000.00	
10700 - Scholarship Fund/Annual	129.62	129.62	0.00	0.00%
10800 - Equipment Bus Fund	807.23	807.23	0.00	0.00%
10900 - Trip Assistance Fund	4,036.32	4,036.32	0.00	0.00%
Total Band Checking Account	\$ 135,675.52	\$ 126,829.61	\$ 8,845.91	6.97%
Total Bank Accounts	\$ 188,256.08	\$ 174,405.37	\$ 13,850.71	7.94%
Accounts Receivable				
Accounts Receivable (A/R)	-27,825.04	-36,680.11	8,855.07	24.14%
Total Accounts Receivable	-\$ 27,825.04	-\$ 36,680.11	\$ 8,855.07	24.14%
Other Current Assets				
Suspense	0.00	403.00	-403.00	-100.00%
Undeposited Funds	65.00	65.00	0.00	0.00%
Total Other Current Assets	\$ 65.00	\$ 468.00	-\$ 403.00	-86.11%
Total Current Assets	\$ 160,496.04	\$ 138,193.26	\$ 22,302.78	16.14%
TOTAL ASSETS	\$ 160,496.04	\$ 138,193.26	\$ 22,302.78	16.14%
LIABILITIES AND EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
20000 - A/P- Invoices Paid	-16.25	-16.25	0.00	0.00%
22100 - Band Camp Deposits	0.00	0.00	0.00	
23000 - A/P-Student accts used	0.00	0.00	0.00	
Total Accounts Payable	-\$ 16.25	-\$ 16.25	\$ 0.00	0.00%
Other Current Liabilities				
Concessions Accrual	0.00	0.00	0.00	
Total Other Current Liabilities	\$ 0.00	\$ 0.00	\$ 0.00	
Total Current Liabilities	-\$ 16.25	-\$ 16.25	\$ 0.00	0.00%
Total Liabilities	-\$ 16.25	-\$ 16.25	\$ 0.00	0.00%
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	159,103.03	70,892.36	88,210.67	124.43%
Net Income	-62,912.43	2,995.46	-65,907.89	-2200.26%
Total Equity	\$ 160,512.29	\$ 138,209.51	\$ 22,302.78	16.14%
TOTAL LIABILITIES AND EQUITY	\$ 160,496.04	\$ 138,193.26	\$ 22,302.78	16.14%

**SMF Band Parents
Trial Balance
As of December 31, 2022**

	<u>Debit</u>	<u>Credit</u>
10600 - Uniform Fund-encumbered	52,580.56	
Band Checking Account	57.64	
Band Checking Account:10200 - General Fund	95,940.22	
Band Checking Account:10400 - Student Acct-encumbered	27,271.14	
Band Checking Account:10500 - Band Camp	6,433.35	
Band Checking Account:10600 - Scholarship Fund/Private Lessons	1,000.00	
Band Checking Account:10700 - Scholarship Fund/Annual	129.62	
Band Checking Account:10800 - Equipment Bus Fund	807.23	
Band Checking Account:10900 - Trip Assistance Fund	4,036.32	
Undeposited Funds	65.00	
Unrestricted Net Assets		159,103.03
41800 - Band Show		19,471.39
42100 - Band Camp Fees		1,298.75
42150 - Contest Fee Income		753.00
42300 - Uniform Cleaning Fee		80.00
42350 - Instrument Repair		80.00
42700 - T-shirt/Uniform Access		8,396.55
43500 - Ice Cream Fundraiser		991.31
43600 - Student Purchases Income		572.00
44050 - Interest Income		2.44
Discounts given	1.00	
Donations:43325 - Band Patron Donations		800.00
Donations:43350 - General Donations		1,000.00
Fundraisers- Student accts:43400 - Akron Zoo	40.00	
Fundraisers- Student accts:43700 - Cookie Dough/Pie Fundraiser		3,249.75
Fundraisers- Student accts:44060 - Fun Services student ac		211.25
Fundraising general fund:41400 - Car Washes/Band Party		2,359.31
Fundraising general fund:41600 - 50/50 raffles		1,301.00
Fundraising general fund:41800 - Yard Signs		265.00
Fundraising general fund:41900 - Amazon Smile		157.19
Fundraising general fund:43700 - Restaurant Night		722.30
QuickBooks Payments Sales		74.00
Sales:40000 - Sales - Concessions		19,385.25
Sales:40800 - Sales - Spirit Wear		4,143.00
Sales:41200 - Sales - CD/DVD		2,500.00
Sales of Product Income		630.00
Uncategorized Income		199.00
52700 - TShirts/Uniform Access COGS	5,296.47	
54060 - Cookie Dough/Pie Fundraiser	3,304.75	
Cost of Sales:50000 - Concessions COGS	11,332.50	
Cost of Sales:50000 - Concessions COGS:50010 - Krispy Kreme	2,250.00	
Cost of Sales:50800 - Spirit Wear COGS	30.00	
Cost of Sales:51200 - CD/DVD COGS	223.00	
Cost of Sales:51800 - Band Show COGS	3,724.23	
52300 - Uniform Cleaning-Expens	6,014.37	
52600 - Disney Trip expense	3,406.00	
63500 - Concert/Artist/Judges	250.00	
70500 - Band Party Expenses	2,096.58	
71000 - Band Show Supplies	512.00	
72700 - Concessions Repairs/Equipment	79.16	
72800 - New Uniforms-Immediate	2,801.87	
73100 - Student Purchases	489.27	
73200 - Senior Night	666.03	
Awards:60500 - Awards-High School/scra	53.91	
Band Camp:52150 - Truck Rental	1,414.80	
Band Camp:72550 - Camp Nurses	6,144.00	
Band Camp:72650 - Misc-Camp Expenses	1,872.27	
Band Camp:72700 - Lodging/Meals	61,298.25	
Instrument repair:68000 - Instr. Repair High	1,214.49	
Instrument repair:68100 - Instr. Repair Kimpton	540.95	
Instrument repair:68150 - Instr. Repair Lakeview	66.55	
Melio Credit card fee	1.50	
Music:68200 - Music High School	143.57	
Music:68210 - Music Kimpton	25.45	
New Instruments:66500 - New Instruments-High Sc	4,157.87	
New Instruments:67000 - New Instruments-Kimpton	265.00	
Non-instrument equipment:68500 - HS Non-instrument equip	5,419.55	
Operations:60000 - Accounting/Administrati	1,232.28	
Operations:68230 - Misc Supplies Kimpton	235.86	
Operations:68235 - Misc Supplies High	683.54	
Pay to Participate	0.00	
QuickBooks Payments Fees	444.88	
Uncategorized Expense	394.92	
XXX - Do Not Use - Band Camp expenses	0.00	
Tips Income		13.70
TOTAL	\$ 320,121.20	\$ 320,121.20

Stow-Munroe Falls Band Parents Association

Profit & Loss Report - Fiscal Year 2023

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	-	-	19,471	-	-	-	-	-	-	-	-	-	19,471	19,930	458
42100 - Band Camp Fees	276	978	260	61	61	61	-	-	-	-	-	-	1,697	78,022	76,325
42300 - Uniform Cleaning Fee	23	38	5	5	5	5	-	-	-	-	-	-	80	6,480	6,400
42350 - Instrument Repair	-	-	-	50	-	30	-	-	-	-	-	-	80	600	520
42700 - T-shirt/Uniform Access	-	1,817	5,580	1,000	-	-	-	-	-	-	-	-	8,397	9,091	694
43500 - Ice Cream Fundraiser	-	-	-	991	-	-	-	-	-	-	-	-	991	-	(991)
43600 - Student Purchases Income	-	-	-	334	100	138	-	-	-	-	-	-	572	-	(572)
44050 - Interest Income	0	0	0	0	0	0	-	-	-	-	-	-	2	5	2
Total General Income	299	2,833	25,316	2,442	166	987	-	-	-	-	-	-	32,043	140,136	108,092
Donations															
43300 - Student/Alumni Donations	-	215	-	-	-	-	-	-	-	-	-	-	215	-	(215)
43325 - Band Patron Donations	-	-	800	-	-	-	-	-	-	-	-	-	800	1,350	550
43350 - General Donations	-	-	-	-	-	1,000	-	-	-	-	-	-	1,000	3,761	2,761
Total Donations	-	215	800	-	-	1,000	-	-	-	-	-	-	2,015	5,111	3,096
Fundraisers- Student accts															
43100 - Blossom Student acct	-	(1,260)	1,260	-	232	(232)	-	-	-	-	-	-	-	0	0
43400 - Akron Zoo	-	-	-	480	-	(520)	-	-	-	-	-	-	(40)	(108)	(68)
43700 - Cookie Dough/Pie Fundraiser	-	-	-	-	-	3,250	-	-	-	-	-	-	3,250	7,696	4,446
Total Fundraisers- Student accts	-	(1,260)	1,260	480	443	2,498	-	-	-	-	-	-	3,421	7,588	4,167
Fundraising general fund															
41400 - Car Washes/Band Party	-	2,359	-	-	-	-	-	-	-	-	-	-	2,359	1,943	(416)
41800 - Yard Signs	-	-	-	265	-	-	-	-	-	-	-	-	265	-	(265)
41900 - Amazon Smile	-	-	79	-	78	-	-	-	-	-	-	-	157	384	227
Total Fundraising general fund	-	2,359	79	265	78	2,023	-	-	-	-	-	-	4,805	5,990	1,185
Sales															
40000 - Sales - Concessions	-	4,832	13,670	7,297	-	861	-	-	-	-	-	-	26,659	32,457	5,798
40400 - Sales - Tag Day	-	-	-	-	-	-	-	-	-	-	-	-	-	22,942	22,942
40800 - Sales - Spirit Wear	4,146	-	-	-	17	(15)	-	-	-	-	-	-	4,148	8,860	4,712
41200 - Sales - CD/DVD	-	-	-	-	2,325	175	-	-	-	-	-	-	2,500	2,495	(5)
Total Sales	4,146	4,832	13,670	7,297	2,342	1,021	-	-	-	-	-	-	33,307	66,754	33,447
Total Income	4,445	8,979	41,126	10,483	3,030	7,530	-	-	-	-	-	-	75,592	225,579	149,987
Cost of Goods Sold															
52700 - TShirts/Uniform Access COGS	1,878	3,419	-	-	-	-	-	-	-	-	-	-	5,296	1,876	(3,420)
54060 - Cookie Dough/Pie Fundraiser	-	-	-	-	-	3,305	-	-	-	-	-	-	3,305	7,689	4,384
Total Cost of Goods Sold	1,878	3,419	-	-	-	3,305	-	-	-	-	-	-	8,601	9,565	964
Concessions Cost of Goods Sold															
50000 - Concessions COGS	-	-	3,720	14,183	-	-	-	-	-	-	-	-	17,903	14,044	(3,858)
50010 - Krispy Kreme	-	-	-	2,250	-	-	-	-	-	-	-	-	2,250	5,394	3,144
Total Concessions Cost of Goods Sold	-	-	3,720	16,433	-	-	-	-	-	-	-	-	20,153	19,438	(714)
Other Cost of Goods Sold															
50800 - Spirit Wear COGS	-	-	30	-	-	-	-	-	-	-	-	-	30	6,459	6,429
51200 - CD/DVD COGS	-	-	-	-	-	223	-	-	-	-	-	-	223	559	336
51800 - Band Show COGS	-	-	2,224	1,500	-	-	-	-	-	-	-	-	3,724	3,955	230
Total Other Cost of Goods Sold	-	-	2,254	1,500	-	223	-	-	-	-	-	-	3,977	10,972	6,995
Total Cost of Goods Sold	1,878	3,419	5,974	17,933	-	3,528	-	-	-	-	-	-	32,731	39,976	7,245
Gross Profit	2,567	5,560	35,152	(7,450)	3,030	4,002	-	-	-	-	-	-	42,861	185,603	142,742

Income/Expense Items	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total YTD Actual	Total PY	Variance to PY
General Expenses															
52300 - Uniform Cleaning-Expens	-	-	3,000	-	3,014	-	-	-	-	-	-	-	6,014	9,077	3,063
52500 - Band Banquet-Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	3,723	3,723
63000 - Home Coming Dinner-Stud	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
63500 - Concert/Artist/Judges	-	-	-	-	50	200	-	-	-	-	-	-	250	1,427	1,177
70500 - Band Party Expenses	-	-	-	-	-	2,097	-	-	-	-	-	-	2,097	1,602	(495)
71000 - Band Show Supplies	625	-	512	(625)	-	-	-	-	-	-	-	-	512	592	80
72500 - Scholarships/Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	500	500
72700 - Concessions Repairs/Equipment	-	-	-	79	-	-	-	-	-	-	-	-	79	756	677
72800 - New Uniforms-Immediate	2,683	99	21	-	-	-	-	-	-	-	-	-	2,802	8,091	5,290
73200 - Senior Night	-	-	-	-	-	237	-	-	-	-	-	-	237	-	(237)
73100 - Student Purchases	315	-	174	-	-	-	-	-	-	-	-	-	489	(249)	(739)
73200 - Senior Banner	-	-	429	-	-	-	-	-	-	-	-	-	429	429	-
Total General Expenses	7,029	99	4,136	(546)	3,064	2,534	-	-	-	-	-	-	16,315	45,589	29,274
Awards															
60500 - Awards-High School/scra	-	-	-	-	54	-	-	-	-	-	-	-	54	1,612	1,558
61000 - Awards-Kimpton	-	-	-	-	-	-	-	-	-	-	-	-	-	155	155
61500 - Awards-Lakeview	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Awards	-	-	-	-	54	-	-	-	-	-	-	-	54	1,766	1,712
Band Camp															
52150 - Truck Rental	-	-	1,415	-	-	-	-	-	-	-	-	-	1,415	-	(1,415)
72550 - Camp Nurses	-	6,144	-	-	-	-	-	-	-	-	-	-	6,144	-	(6,144)
72600 - Camp Staff	-	2,800	-	-	-	-	-	-	-	-	-	-	2,800	3,600	800
72650 - Misc-Camp Expenses	-	1,011	862	-	-	-	-	-	-	-	-	-	1,872	697	(1,175)
72700 - Lodging/Meals	-	61,298	-	-	-	-	-	-	-	-	-	-	61,298	11,242	(50,056)
Total Band Camp	-	71,253	2,277	-	-	-	-	-	-	-	-	-	73,529	15,539	(57,990)
Contest Fees															
65500 - Contest Fees-High Schoo	-	-	-	-	-	857	-	-	-	-	-	-	857	1,257	400
65700 - Kimpton - Contest Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	3,508	3,508
Total Contest Fees	-	-	-	-	-	857	-	-	-	-	-	-	857	4,765	3,908
Fundraising expenses															
Fundraising expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24
50400 - Tag Day expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	1,083	1,083
Total Fundraising expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	1,106	1,106
Instrument repair															
68000 - Instr. Repair High	533	-	573	-	108	-	-	-	-	-	-	-	1,214	398	(816)
68150 - Instr. Repair Lakeview	-	-	-	-	-	67	-	-	-	-	-	-	67	-	(67)
68100 - Instr. Repair Kimpton	-	-	137	-	-	404	-	-	-	-	-	-	541	1,452	911
Total Instrument repair	533	-	710	-	108	471	-	-	-	-	-	-	1,822	1,850	28
Music															
68200 - Music High School	-	-	-	43	-	101	-	-	-	-	-	-	144	843	700
68210 - Music Kimpton	-	25	-	-	-	-	-	-	-	-	-	-	25	-	(25)
68220 - Music Lakeview	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Music	-	25	-	43	-	101	-	-	-	-	-	-	169	843	674
New Instruments															
66500 - New Instruments-High Sc	-	346	3,762	-	-	50	-	-	-	-	-	-	4,158	8,216	4,058
66800 - Lakeview New Instrument	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67000 - New Instruments-Kimpton	-	-	265	-	-	-	-	-	-	-	-	-	265	6,918	6,653
Total New Instruments	-	346	4,027	-	-	50	-	-	-	-	-	-	4,423	15,134	10,711
Non-instrument equipment															
68500 - HS Non-instrument equip	-	-	5,420	-	-	-	-	-	-	-	-	-	5,420	3,819	(1,601)
68600 - Non-instr. equip Kimpto	-	-	-	-	-	-	-	-	-	-	-	-	-	189	189
Total Non-instrument equipment	-	-	5,420	-	-	-	-	-	-	-	-	-	5,420	4,007	(1,412)

Income/Expense Items	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total YTD Actual	Total PY	Variance to PY
Operations															
60000 - Accounting/Administrati	43	240	648	212	59	33	-	-	-	-	-	-	1,234	3,874	2,640
61000 - Credit Card Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	270	270
68225 - Misc Supplies Lakeview	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
68230 - Misc Supplies Kimpton	-	-	-	236	-	-	-	-	-	-	-	-	236	128	(108)
68235 - Misc Supplies High	-	328	39	618	-	-	-	-	-	-	-	-	985	1,271	286
Student Teaching	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
68240 - Band Aide Program	-	-	-	-	-	-	-	-	-	-	-	-	-	60	60
QuickBooks Payments Fees	53	53	162	59	59	59	-	-	-	-	-	-	445	587	142
Total Operations	96	622	849	1,124	117	91	-	-	-	-	-	-	2,899	6,189	3,290
Pay to Participate	-	(500)	500	-	-	-	-	-	-	-	-	-	-	250	250
Total Expenses	7,658	71,845	17,918	621	3,344	4,103	-	-	-	-	-	-	105,488	97,040	(8,448)
Net Income	(5,091)	(66,284)	17,234	(8,071)	(314)	(101)	-	-	-	-	-	-	(62,628)	88,562	151,190
Money Allocated to Savings for Uniforms	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Income After Savings Allocation	(5,091)	(66,284)	17,234	(8,071)	(314)	(101)	-	-	-	-	-	-	(62,628)	88,562	151,190