



Treasurer Monthly Reports

SMF Band Parents
For the period ended December 31, 2024

Prepared by
SMF Band Parents Treasurer

Prepared on
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Balance Sheet Comparison

As of December 31, 2024

	As of Dec 31, 2024	As of Dec 31, 2023 (PY)	Change	Total % Change
ASSETS				
Current Assets				
Bank Accounts				
10600 - Uniform Fund-encumbered	62,592.07	57,586.06	5,006.01	8.69 %
Band Checking Account	-37.36	-37.36	0.00	0.00 %
10200 - General Fund	167,386.86	125,120.42	42,266.44	33.78 %
10400 - Student Acct-encumbered	33,726.61	35,057.90	-1,331.29	-3.80 %
				101.41 %
10500 - Band Camp	6,802.37	3,377.33	3,425.04	%
10600 - Scholarship Fund/Private Lessons	1,000.00	1,000.00	0.00	0.00 %
10700 - BIG Scholarship	3,844.73	4,079.62	-234.89	-5.76 %
10800 - Equipment Bus Fund	807.23	807.23	0.00	0.00 %
10900 - Trip Assistance Fund	3,114.44	3,114.44	0.00	0.00 %
Total Band Checking Account	216,644.88	172,519.58	44,125.30	25.58 %
Total Bank Accounts	279,236.95	230,105.64	49,131.31	21.35 %
Accounts Receivable				
Accounts Receivable (A/R)	-63,277.22	-44,218.10	-19,059.12	-43.10 %
Total Accounts Receivable	-63,277.22	-44,218.10	-19,059.12	-43.10 %
Other Current Assets				
Undeposited Funds	2,367.50	-137.50	2,505.00	1,821.82 %
				%
Total Other Current Assets	2,367.50	-137.50	2,505.00	%
Total Current Assets	218,327.23	185,750.04	32,577.19	17.54 %
TOTAL ASSETS	\$218,327.23	\$185,750.04	\$32,577.19	17.54 %

LIABILITIES AND EQUITY

Liabilities

Current Liabilities

Accounts Payable

20000 - A/P- Invoices Paid	-16.25	1,129.38	-1,145.63	-101.44 %
22100 - Band Camp Deposits	0.00	0.00	0.00	%
Total Accounts Payable	-16.25	1,129.38	-1,145.63	%

	As of Dec 31, 2024	As of Dec 31, 2023 (PY)	Change	Total % Change
Credit Cards				
Key Bank Credit Card	452.66	427.78	24.88	5.82 %
Total Credit Cards	452.66	427.78	24.88	5.82 %
Total Current Liabilities	436.41	1,557.16	-1,120.75	-71.97 %
Total Liabilities	436.41	1,557.16	-1,120.75	-71.97 %
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	197,946.80	200,774.47	-2,827.67	-1.41 %
Net Income	-44,377.67	-80,903.28	36,525.61	45.15 %
Total Equity	217,890.82	184,192.88	33,697.94	18.29 %
TOTAL LIABILITIES AND EQUITY	\$218,327.23	\$185,750.04	\$32,577.19	17.54 %

Trial Balance

As of December 31, 2024

	Debit	Credit
10600 - Uniform Fund-encumbered	62,592.07	
Band Checking Account		37.36
Band Checking Account:10200 - General Fund	167,386.86	
Band Checking Account:10400 - Student Acct-encumbered	33,726.61	
Band Checking Account:10500 - Band Camp	6,802.37	
Band Checking Account:10600 - Scholarship Fund/Private Lessons	1,000.00	
Band Checking Account:10700 - BIG Scholarship	3,844.73	
Band Checking Account:10800 - Equipment Bus Fund	807.23	
Band Checking Account:10900 - Trip Assistance Fund	3,114.44	
Accounts Receivable (A/R)		63,277.22
Undeposited Funds	2,367.50	
20000 - A/P- Invoices Paid	16.25	
22100 - Band Camp Deposits		0.00
Key Bank Credit Card		452.66
39005 Retained Earnings		64,321.69
Opening Balance Equity		0.00
Unrestricted Net Assets		197,946.80
41800 - Band Show		19,453.76
42150 - Contest Fee Income		749.00
42350 - Instrument Repair		40.00
42700 - T-shirt/Uniform Access		6,871.82
43600 - Student Purchases Income		324.00
44050 - Interest Income		3.14
Donations:43325 - Band Patron Donations		450.00
Fundraisers- Student accts:43100 - Blossom Student acct		22,450.01
Fundraisers- Student accts:43700 - Cookie Dough/Pie Fundraiser		7,290.50
Fundraising general fund:41400 - Car Washes/Band Party		1,294.01
Fundraising general fund:41500 - Drug Mart		450.00
Fundraising general fund:41600 - 50/50 raffles		1,315.50

	Debit	Credit
QuickBooks Payments Sales		9,688.20
Sales:40000 - Sales - Concessions		19,987.00
Sales:40800 - Sales - Spirit Wear		672.38
Sales:41200 - Sales - CD/DVD		704.52
Sales of Product Income		406.00
Trip Revenue		0.00
Uncategorized Income		3,695.80
52700 - TShirts/Uniform Access COGS	4,678.43	
53100 - Band Patron COGS	26.69	
53100 - Blossom-Student Acct COGS	22,450.02	
54060 - Cookie Dough/Pie Fundraiser	7,756.00	
Cost of Sales:50000 - Concessions COGS	13,545.63	
Cost of Sales:50000 - Concessions COGS:50010 - Krispy Kreme	3,220.00	
Cost of Sales:50800 - Spirit Wear COGS	120.00	
Cost of Sales:51800 - Band Show COGS	1,589.50	
52300 - Uniform Cleaning-Expens	2,430.75	
63500 - Concert/Artist/Judges	240.00	
70500 - Band Party Expenses	1,359.33	
71000 - Band Show Supplies	4,130.00	
72800 - New Uniforms-Immediate	1,875.80	
73100 - Student Purchases	548.13	
Awards:60500 - Awards-High School/scra	194.56	
Band Camp:52150 - Truck Rental	1,355.26	
Band Camp:72600 - Camp Staff	4,000.00	
Band Camp:72650 - Misc-Camp Expenses	1,547.52	
Band Camp:72700 - Lodging/Meals	59,535.00	
Instrument repair:68000 - Instr. Repair High	299.46	
Music:68200 - Music High School	399.03	
New Instruments:66500 - New Instruments-High Sc	403.30	
Non-instrument equipment:68500 - HS Non-instrument equip	753.58	
Operations:60000 - Accounting/Administrati	2,778.46	

	Debit	Credit
Operations:61550 - Senior Banner	400.00	
Operations:68225 - Misc Supplies Lakeview	170.08	
Operations:68230 - Misc Supplies Kimpton	233.70	
Operations:68235 - Misc Supplies High	573.88	
QuickBooks Payments Fees	34.30	
Uncategorized Expense	3,695.80	
Tips Income		120.90
TOTAL	\$422,002.27	\$422,002.27

Profit and Loss Comparison

July - December, 2024

				Total
	Jul - Dec, 2024	Jul - Dec, 2023 (PY)	Change	% Change
INCOME				
41800 - Band Show	19,453.76	22,952.25	-3,498.49	-15.24 %
42050 - Band Camp Concessions		843.00	-843.00	-100.00 %
42100 - Band Camp Fees		-375.00	375.00	100.00 %
42150 - Contest Fee Income	749.00		749.00	
42300 - Uniform Cleaning Fee		-30.00	30.00	100.00 %
42350 - Instrument Repair	40.00	358.95	-318.95	-88.86 %
42500 - Band Banquet Income		-50.00	50.00	100.00 %
42700 - T-shirt/Uniform Access	6,871.82	7,272.40	-400.58	-5.51 %
43600 - Student Purchases Income	324.00	526.75	-202.75	-38.49 %
44050 - Interest Income	3.14	2.89	0.25	8.65 %
Donations				
43325 - Band Patron Donations	450.00	700.00	-250.00	-35.71 %
43350 - General Donations		770.00	-770.00	-100.00 %
Total Donations	450.00	1,470.00	-1,020.00	-69.39 %
Fundraisers- Student accts				
43100 - Blossom Student acct	22,450.01	17,982.01	4,468.00	24.85 %
43700 - Cookie Dough/Pie Fundraiser	7,290.50	5,978.00	1,312.50	21.96 %
Total Fundraisers- Student accts	29,740.51	23,960.01	5,780.50	24.13 %
Fundraising general fund				
41400 - Car Washes/Band Party	1,294.01	1,234.55	59.46	4.82 %
41500 - Drug Mart	450.00	550.00	-100.00	-18.18 %
41600 - 50/50 raffles	1,315.50	496.00	819.50	165.22 %
Total Fundraising general fund	3,059.51	2,280.55	778.96	34.16 %
QuickBooks Payments Sales	9,688.20	445.00	9,243.20	2,077.12 %
Sales				
40000 - Sales - Concessions	19,987.00	29,381.67	-9,394.67	-31.97 %
40400 - Sales - Tag Day		1,905.90	-1,905.90	-100.00 %
40800 - Sales - Spirit Wear	672.38	5,882.00	-5,209.62	-88.57 %
41200 - Sales - CD/DVD	704.52	1,359.41	-654.89	-48.17 %
Total Sales	21,363.90	38,528.98	-17,165.08	-44.55 %
Sales of Product Income	406.00	2.00	404.00	20,200.00 %
Trip Revenue	0.00	0.00	0.00	
Uncategorized Income	3,695.80	-2.50	3,698.30	147,932.00 %

				Total
	Jul - Dec, 2024	Jul - Dec, 2023 (PY)	Change	% Change
Total Income	95,845.64	98,185.28	-2,339.64	-2.38 %
COST OF GOODS SOLD				
52700 - TShirts/Uniform Access COGS	4,678.43	2,842.87	1,835.56	64.57 %
53100 - Band Patron COGS	26.69		26.69	
53100 - Blossom-Student Acct COGS	22,450.02	18,056.99	4,393.03	24.33 %
54060 - Cookie Dough/Pie Fundraiser	7,756.00	6,003.63	1,752.37	29.19 %
Cost of Sales				
50000 - Concessions COGS	13,545.63	15,220.50	-1,674.87	-11.00 %
50010 - Krispy Kreme	3,220.00	2,690.00	530.00	19.70 %
Total 50000 - Concessions COGS	16,765.63	17,910.50	-1,144.87	-6.39 %
50800 - Spirit Wear COGS	120.00	5,330.00	-5,210.00	-97.75 %
51200 - CD/DVD COGS		156.10	-156.10	-100.00 %
51400 - Car Wash COGS		83.25	-83.25	-100.00 %
51800 - Band Show COGS	1,589.50	5,859.24	-4,269.74	-72.87 %
Total Cost of Sales	18,475.13	29,339.09	-10,863.96	-37.03 %
Total Cost of Goods Sold	53,386.27	56,242.58	-2,856.31	-5.08 %
GROSS PROFIT	42,459.37	41,942.70	516.67	1.23 %
EXPENSES				
52300 - Uniform Cleaning-Expens	2,430.75	2,645.70	-214.95	-8.12 %
60100 - Community Donations		-100.00	100.00	100.00 %
63500 - Concert/Artist/Judges	240.00	225.00	15.00	6.67 %
70500 - Band Party Expenses	1,359.33	1,729.78	-370.45	-21.42 %
71000 - Band Show Supplies	4,130.00		4,130.00	
72500 - Scholarships/Grants		500.00	-500.00	-100.00 %
72800 - New Uniforms-Immediate	1,875.80	6,575.61	-4,699.81	-71.47 %
73100 - Student Purchases	548.13		548.13	
73200 - Senior Night		496.67	-496.67	-100.00 %
Awards				
60500 - Awards-High School/scra	194.56	554.40	-359.84	-64.91 %
Total Awards	194.56	554.40	-359.84	-64.91 %
Band Camp				
52150 - Truck Rental	1,355.26	1,946.17	-590.91	-30.36 %
72600 - Camp Staff	4,000.00	3,150.00	850.00	26.98 %
72650 - Misc-Camp Expenses	1,547.52	2,077.49	-529.97	-25.51 %
72700 - Lodging/Meals	59,535.00	63,232.65	-3,697.65	-5.85 %
Total Band Camp	66,437.78	70,406.31	-3,968.53	-5.64 %

				Total
	Jul - Dec, 2024	Jul - Dec, 2023 (PY)	Change	% Change
Instrument repair				
68000 - Instr. Repair High	299.46	1,068.85	-769.39	-71.98 %
68100 - Instr. Repair Kimpton		630.75	-630.75	-100.00 %
Total Instrument repair	299.46	1,699.60	-1,400.14	-82.38 %
Melio Credit card fee		24.00	-24.00	-100.00 %
Music				
68200 - Music High School	399.03	299.47	99.56	33.25 %
Total Music	399.03	299.47	99.56	33.25 %
New Instruments				
66500 - New Instruments-High Sc	403.30	30,535.23	-30,131.93	-98.68 %
Total New Instruments	403.30	30,535.23	-30,131.93	-98.68 %
Non-instrument equipment				
68500 - HS Non-instrument equip	753.58	34.76	718.82	2,067.95 %
Total Non-instrument equipment	753.58	34.76	718.82	2,067.95 %
Operations				
60000 - Accounting/Administrati	2,778.46	3,669.67	-891.21	-24.29 %
61550 - Senior Banner	400.00		400.00	
68225 - Misc Supplies Lakeview	170.08		170.08	
68230 - Misc Supplies Kimpton	233.70	381.05	-147.35	-38.67 %
68235 - Misc Supplies High	573.88	2,590.57	-2,016.69	-77.85 %
Total Operations	4,156.12	6,641.29	-2,485.17	-37.42 %
Pay to Participate		0.00	0.00	
QuickBooks Payments Fees	34.30	578.16	-543.86	-94.07 %
Uncategorized Expense	3,695.80		3,695.80	
Total Expenses	86,957.94	122,845.98	-35,888.04	-29.21 %
NET OPERATING INCOME	-44,498.57	-80,903.28	36,404.71	45.00 %
OTHER INCOME				
Tips Income	120.90	0.00	120.90	
Total Other Income	120.90	0.00	120.90	0.00%
NET OTHER INCOME	120.90	0.00	120.90	0.00%
NET INCOME	\$ -44,377.67	\$ -80,903.28	\$36,525.61	45.15 %