



Treasurer Monthly Reports

SMF Band Parents
For the period ended February 28, 2026

Prepared by
SMF Band Parents Treasurer

Prepared on
March 7, 2026

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Statement of Financial Position Comparison

July 1, 2025-February 28, 2026

DISTRIBUTION ACCOUNT	TOTAL	
	AS OF FEBRUARY 28, 2026	AS OF FEBRUARY 28, 2025 (PY)
Assets		
Current Assets		
Bank Accounts		
10000 Uniform Fund-encumbered	2,863.65	2,574.91
10100 Band Checking Account	\$6,861.93	-\$37.36
10200 General Fund	124,989.58	171,889.10
10400 Student Acct-encumbered	58,746.91	33,726.61
10500 Band Camp	10,148.38	6,802.37
10600 Scholarship Fund/Private Lessons	1,000.00	1,000.00
10700 BIG Scholarship	3,744.73	3,744.73
10800 Equipment Bus Fund	807.23	807.23
10900 Trip Assistance Fund	1,178.40	3,114.44
11100 Drum Line Upgrades	35,480.00	
Total for 10100 Band Checking Account	\$242,957.16	\$221,047.12
Total for Bank Accounts	\$245,820.81	\$223,622.03
Accounts Receivable		
13000 Accounts Receivable (A/R)	-40,488.99	-63,814.74
Total for Accounts Receivable	-\$40,488.99	-\$63,814.74
Other Current Assets		
11000 Undeposited Funds	1,306.80	0.00
Total for Other Current Assets	\$1,306.80	\$0.00
Total for Current Assets	\$206,638.62	\$159,807.29
Fixed Assets		
Other Assets		
Total for Assets	\$206,638.62	\$159,807.29
Liabilities and Equity		
Liabilities		
Current Liabilities		
Accounts Payable		
20000 A/P- Invoices Paid	9,571.23	355.99
Total for Accounts Payable	\$9,571.23	\$355.99
Credit Cards		
21000 Key Bank Credit Card	1,351.64	1,371.20

DISTRIBUTION ACCOUNT	TOTAL	
	AS OF FEBRUARY 28, 2026	AS OF FEBRUARY 28, 2025 (PY)
Total for Credit Cards	\$1,351.64	\$1,371.20
Other Current Liabilities		
Total for Current Liabilities	\$10,922.87	\$1,727.19
Long-term Liabilities		
Total for Liabilities	\$10,922.87	\$1,727.19
Equity		
32000 Unrestricted Net Assets	149,692.82	160,102.18
Net Income	-18,298.76	-66,343.77
30000 Opening Balance Equity	0.00	0.00
39005 Retained Earnings	64,321.69	64,321.69
Total for Equity	\$195,715.75	\$158,080.10
Total for Liabilities and Equity	\$206,638.62	\$159,807.29

Statement of Activity Comparison

July 1, 2025-February 28, 2026

DISTRIBUTION ACCOUNT	TOTAL	
	JUL 1 2025 - FEB 28 2026	JUL 1 2024 - FEB 28 2025 (PY)
Income		
40000 Sales - Products		
40100 Sales - Concessions	38,421.81	16,917.50
40300 Sales - Spirit Wear	769.50	672.38
40400 Sales - CD/DVD	594.88	679.52
40600 T-shirt/Uniform	7,802.00	6,832.87
40700 Student Purchases	-212.07	677.60
Total for 40000 Sales - Products	\$47,376.12	\$25,779.87
41000 Other Income		
41100 Tag Day	3,097.98	
41200 Key Bank Rewards	1.74	
41300 Interest Income	0.18	3.98
41600 Uniform Cleaning Fee	135.00	
41700 Contest Fee Income		869.00
Total for 41000 Other Income	\$3,234.90	\$872.98
42000 Donations		
42500 Band Patron Donations	255.00	450.00
42800 Drum Line Upgrades	35,480.00	
42700 General Donations		32.00
Total for 42000 Donations	\$35,735.00	\$482.00
43000 Trip/Event Income		
43100 Band Banquet Income	35.00	
43200 Band Show	19,712.19	19,453.76
43300 Band Camp Fees	-115.50	
43400 Disney Band Trip	65,360.39	
Total for 43000 Trip/Event Income	\$84,992.08	\$19,453.76
44000 Fundraisers- Student accts		
44100 Blossom Student acct	27,609.56	22,948.58
44600 Cookie Dough/Pie Fundraiser	10,293.80	6,930.50
Total for 44000 Fundraisers- Student accts	\$37,903.36	\$29,879.08
45000 Fundraising General Fund		
45100 Car Washes/Band Party	2,232.00	1,294.01
45150 Drug Mart	500.00	450.00
45200 50/50 raffles	3,921.00	1,315.50

DISTRIBUTION ACCOUNT	TOTAL	
	JUL 1 2025 - FEB 28 2026	JUL 1 2024 - FEB 28 2025 (PY)
Total for 45000 Fundraising General Fund	\$6,653.00	\$3,059.51
QuickBooks Payments Sales	0.00	9,688.20
Sales of Product Income	15.00	1,108.00
Trip Revenue	0.00	0.00
42350 - Instrument Repair (deleted)		40.00
Uncategorized Income		3,695.80
Total for Income	\$215,909.46	\$94,059.20
Cost of Goods Sold		
50000 Cost of Goods Sold	\$2,071.48	
52000 Student Purchases	550.89	548.13
53100 Blossom-Student Acct COGS	27,609.73	22,948.59
Total for 50000 Cost of Goods Sold	\$30,232.10	\$23,496.72
52700 - TShirts/Uniform Access COGS	8,596.30	4,678.43
54060 - Cookie Dough/Pie Fundraiser	10,059.00	0.00
Cost of Sales		
50000 - Concessions COGS	\$20,840.01	\$13,545.63
50010 - Krispy Kreme		3,220.00
Total for 50000 - Concessions COGS	\$20,840.01	\$16,765.63
50800 - Spirit Wear COGS	334.00	1,076.25
51800 - Band Show COGS	4,430.56	1,589.50
Total for Cost of Sales	\$25,604.57	\$19,431.38
53100 - Band Patron COGS		26.69
Total for Cost of Goods Sold	\$74,491.97	\$47,633.22
Gross Profit	\$141,417.49	\$46,425.98
Expenses		
52300 - Uniform Cleaning-Expens	5,306.20	2,430.75
52500 - Band Banquet-Expense	267.39	
52600 Disney Trip expense	58,349.00	
63500 - Concert/Artist/Judges	600.00	390.00
65000 Operations	\$13.12	
60000 Accounting/Administrati	3,969.83	3,120.65
61000 - Credit Card Fees	39.00	
61500 - PayPal Fees	39.67	
61550 - Senior Banner	836.00	400.00
62000 Announcer	500.00	
68230 - Misc Supplies Kimpton	367.63	233.70
68235 - Misc Supplies High	988.50	573.88

DISTRIBUTION ACCOUNT	TOTAL	
	JUL 1 2025 - FEB 28 2026	JUL 1 2024 - FEB 28 2025 (PY)
68225 - Misc Supplies Lakeview		170.08
Total for 65000 Operations	\$6,753.75	\$4,498.31
70500 - Band Party Expenses	1,122.82	1,359.33
71000 - Band Show Supplies	1,925.00	4,130.00
72700 - Concessions	18.42	
Repairs/Equipment		
72800 - New Uniforms-Immediate Awards	29,174.96	61,875.80
60500 - Awards-High School/scra	518.12	194.56
62000 - BIG Scholarship Disbursements	212.00	100.00
Total for Awards	\$730.12	\$294.56
Band Camp		
52150 - Truck Rental	1,121.41	1,355.26
72600 - Camp Staff	4,000.00	4,000.00
72650 - Misc-Camp Expenses	1,755.09	1,547.52
72700 - Lodging/Meals	64,613.99	59,535.00
Total for Band Camp	\$71,490.49	\$66,437.78
Contest Fees		
65500 - Contest Fees-High Schoo	1,195.00	1,317.00
65700 - Kimpton - Contest Fees	140.00	120.00
Total for Contest Fees	\$1,335.00	\$1,437.00
Fundraising expenses	\$150.00	
50400 - Tag Day expenses	697.33	507.28
Total for Fundraising expenses	\$847.33	\$507.28
Instrument repair		
68000 - Instr. Repair High	1,599.08	995.25
68100 - Instr. Repair Kimpton	587.40	
68150 - Instr. Repair Lakeview	375.61	
Total for Instrument repair	\$2,562.09	\$995.25
Music		
68200 - Music High School	1,365.46	598.18
68220 - Music Lakeview	12.81	
Total for Music	\$1,378.27	\$598.18
New Instruments		
66500 - New Instruments-High Sc	7,635.00	403.30
67000 - New Instruments-Kimpton	622.68	
Total for New Instruments	\$8,257.68	\$403.30

DISTRIBUTION ACCOUNT	TOTAL	
	JUL 1 2025 - FEB 28 2026	JUL 1 2024 - FEB 28 2025 (PY)
Non-instrument equipment		
68500 - HS Non-instrument equip	341.19	1,143.21
Total for Non-instrument equipment	\$341.19	\$1,143.21
QuickBooks Payments Fees	556.31	176.28
Uncategorized Expense	-2,244.96	3,695.80
70000 - Insurance		257.00
73200 - Senior Night		105.44
Total for Expenses	\$188,771.06	\$150,735.27
Net Operating Income	-\$47,353.57	-\$104,309.29
Other Income		
Tips Income (deleted)		120.90
Total for Other Income		\$120.90
Other Expenses		
Net Other Income		\$120.90
Net Income	-\$47,353.57	-\$104,188.39

Trial Balance

As of February 28, 2026

	Debit	Credit
10000 Uniform Fund-encumbered	2,863.65	
10100 Band Checking Account	6,861.93	
10200 Band Checking Account:General Fund	124,989.58	
10400 Band Checking Account:Student Acct-encumbered	58,746.91	
10500 Band Checking Account:Band Camp	10,148.38	
10600 Band Checking Account:Scholarship Fund/Private Lessons	1,000.00	
10700 Band Checking Account:BIG Scholarship	3,744.73	
10800 Band Checking Account:Equipment Bus Fund	807.23	
10900 Band Checking Account:Trip Assistance Fund	1,178.40	
11100 Band Checking Account:Drum Line Upgrades	35,480.00	
13000 Accounts Receivable (A/R)		40,488.99
11000 Undeposited Funds	1,306.80	
20000 A/P- Invoices Paid		9,571.23
21000 Key Bank Credit Card		1,351.64
30000 Opening Balance Equity		0.00
32000 Unrestricted Net Assets		178,747.63
39005 Retained Earnings		64,321.69
40100 Sales - Products:Sales - Concessions		38,421.81
40300 Sales - Products:Sales - Spirit Wear		769.50
40400 Sales - Products:Sales - CD/DVD		594.88
40600 Sales - Products:T-shirt/Uniform		7,802.00
40700 Sales - Products:Student Purchases	212.07	
41100 Other Income:Tag Day		3,097.98
41200 Other Income:Key Bank Rewards		1.74
41300 Other Income:Interest Income		0.18
41600 Other Income:Uniform Cleaning Fee		135.00
42500 Donations:Band Patron Donations		255.00
42800 Donations:Drum Line Upgrades		35,480.00
43100 Trip/Event Income:Band Banquet Income		35.00

	Debit	Credit
43200 Trip/Event Income:Band Show		19,712.19
43300 Trip/Event Income:Band Camp Fees	115.50	
43400 Trip/Event Income:Disney Band Trip		65,360.39
44100 Fundraisers- Student accts:Blossom Student acct		27,609.56
44600 Fundraisers- Student accts:Cookie Dough/Pie Fundraiser		10,293.80
45100 Fundraising General Fund:Car Washes/Band Party		2,232.00
45150 Fundraising General Fund:Drug Mart		500.00
45200 Fundraising General Fund:50/50 raffles		3,921.00
QuickBooks Payments Sales		0.00
Sales of Product Income		15.00
Trip Revenue		0.00
50000 Cost of Goods Sold	2,071.48	
52000 Cost of Goods Sold:Student Purchases	550.89	
53100 Cost of Goods Sold:Blossom-Student Acct COGS	27,609.73	
52700 - TShirts/Uniform Access COGS	8,596.30	
54060 - Cookie Dough/Pie Fundraiser	10,059.00	
Cost of Sales:50000 - Concessions COGS	20,840.01	
Cost of Sales:50800 - Spirit Wear COGS	334.00	
Cost of Sales:51800 - Band Show COGS	4,430.56	
52300 - Uniform Cleaning-Expens	5,306.20	
52500 - Band Banquet-Expense	267.39	
52600 Disney Trip expense	58,349.00	
63500 - Concert/Artist/Judges	600.00	
65000 Operations	13.12	
60000 Operations:Accounting/Administrati	3,969.83	
Operations:61000 - Credit Card Fees	39.00	
Operations:61500 - PayPal Fees	39.67	
Operations:61550 - Senior Banner	836.00	
62000 Operations:Announcer	500.00	
Operations:68230 - Misc Supplies Kimpton	367.63	
Operations:68235 - Misc Supplies High	988.50	

	Debit	Credit
70500 - Band Party Expenses	1,122.82	
71000 - Band Show Supplies	1,925.00	
72700 - Concessions Repairs/Equipment	18.42	
72800 - New Uniforms-Immediate	29,174.96	
Awards:60500 - Awards-High School/scra	518.12	
Awards:62000 - BIG Scholarship Disbursements	212.00	
Band Camp:52150 - Truck Rental	1,121.41	
Band Camp:72600 - Camp Staff	4,000.00	
Band Camp:72650 - Misc-Camp Expenses	1,755.09	
Band Camp:72700 - Lodging/Meals	64,613.99	
Contest Fees:65500 - Contest Fees-High Schoo	1,195.00	
Contest Fees:65700 - Kimpton - Contest Fees	140.00	
Fundraising expenses	150.00	
Fundraising expenses:50400 - Tag Day expenses	697.33	
Instrument repair:68000 - Instr. Repair High	1,599.08	
Instrument repair:68100 - Instr. Repair Kimpton	587.40	
Instrument repair:68150 - Instr. Repair Lakeview	375.61	
Music:68200 - Music High School	1,365.46	
Music:68220 - Music Lakeview	12.81	
New Instruments:66500 - New Instruments-High Sc	7,635.00	
New Instruments:67000 - New Instruments-Kimpton	622.68	
Non-instrument equipment:68500 - HS Non-instrument equip	341.19	
QuickBooks Payments Fees	556.31	
Uncategorized Expense		2,244.96
TOTAL	\$512,963.17	\$512,963.17