

# Management Report

SMF Band Parents

For the period ended April 30, 2026



Prepared by

**SMF Band Parents Treasurer**

Prepared on

**May 11, 2026**

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# Statement of Financial Position Comparison

July 1, 2025-April 30, 2026

	TOTAL	
	AS OF APR 30, 2026	AS OF APR 30, 2025 (PY)
<b>Assets</b>		
Current Assets		
Bank Accounts		
10000 Uniform Fund-encumbered	2,827.70	2,538.95
10100 Band Checking Account	\$8,257.86	-\$37.36
10200 General Fund	131,098.75	184,821.58
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	3,374.73	3,744.73
10800 Equipment Bus Fund	807.23	807.23
10900 Trip Assistance Fund	836.00	3,114.44
11100 Drum Line Upgrades	35,277.20	
<b>Total for 10100 Band Checking Account</b>	<b>\$249,547.06</b>	<b>\$233,979.60</b>
<b>Total for Bank Accounts</b>	<b>\$252,374.76</b>	<b>\$236,518.55</b>
Accounts Receivable		
13000 Accounts Receivable (A/R)	-4,963.37	-45,511.27
<b>Total for Accounts Receivable</b>	<b>-\$4,963.37</b>	<b>-\$45,511.27</b>
Other Current Assets		
11000 Undeposited Funds	2,484.30	1,560.00
<b>Total for Other Current Assets</b>	<b>\$2,484.30</b>	<b>\$1,560.00</b>
<b>Total for Current Assets</b>	<b>\$249,895.69</b>	<b>\$192,567.28</b>
<b>Total for Assets</b>	<b>\$249,895.69</b>	<b>\$192,567.28</b>
<b>Liabilities and Equity</b>		
Liabilities		
Current Liabilities		
Accounts Payable		
20000 A/P- Invoices Paid	9,571.23	882.70
<b>Total for Accounts Payable</b>	<b>\$9,571.23</b>	<b>\$882.70</b>
Credit Cards		
21000 Key Bank Credit Card	3,477.22	1,724.98
<b>Total for Credit Cards</b>	<b>\$3,477.22</b>	<b>\$1,724.98</b>
<b>Total for Current Liabilities</b>	<b>\$13,048.45</b>	<b>\$2,607.68</b>
<b>Total for Liabilities</b>	<b>\$13,048.45</b>	<b>\$2,607.68</b>
Equity		
30000 Opening Balance Equity	0.00	0.00
32000 Unrestricted Net Assets	149,692.82	160,102.18
39005 Retained Earnings	64,321.69	64,321.69
Net Income	22,832.73	-34,464.27
<b>Total for Equity</b>	<b>\$236,847.24</b>	<b>\$189,959.60</b>

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TOTAL

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AS OF APR 30, 2026

AS OF APR 30, 2025 (PY)

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**Total for Liabilities and Equity**

**\$249,895.69**

**\$192,567.28**

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# Statement of Activity Comparison

July 1, 2025-April 30, 2026

	TOTAL	
	JUL 1 2025 - APR 30 2026	JUL 1 2024 - APR 30 2025 (PY)
Revenue		
40000 Sales - Products		
40100 Sales - Concessions	38,421.81	16,117.50
40300 Sales - Spirit Wear	769.50	672.38
40400 Sales - CD/DVD	594.88	1,429.52
40600 T-shirt/Uniform	8,330.00	6,940.87
40700 Student Purchases	-152.07	852.45
<b>Total for 40000 Sales - Products</b>	<b>\$47,964.12</b>	<b>\$26,012.72</b>
41000 Other Income	\$200.00	
41100 Tag Day	3,097.98	
41200 Key Bank Rewards	3.28	951.72
41300 Interest Income	0.23	4.02
41600 Uniform Cleaning Fee	5,045.00	5,505.00
41700 Contest Fee Income	450.00	1,357.00
<b>Total for 41000 Other Income</b>	<b>\$8,796.49</b>	<b>\$7,817.74</b>
42000 Donations		
42500 Band Patron Donations	255.00	450.00
42700 General Donations	255.32	32.00
42800 Drum Line Upgrades	35,480.00	
<b>Total for 42000 Donations</b>	<b>\$35,990.32</b>	<b>\$482.00</b>
42350 - Instrument Repair (deleted)		40.00
43000 Trip/Event Income		
43100 Band Banquet Income	2,695.00	3,720.00
43200 Band Show	20,082.19	19,640.76
43300 Band Camp Fees	43,250.31	35,572.50
43400 Disney Band Trip	70,163.39	
<b>Total for 43000 Trip/Event Income</b>	<b>\$136,190.89</b>	<b>\$58,933.26</b>
44000 Fundraisers- Student accts		
44100 Blossom Student acct	27,609.56	23,676.51
44600 Cookie Dough/Pie Fundraiser	10,293.80	13,583.30
<b>Total for 44000 Fundraisers- Student accts</b>	<b>\$37,903.36</b>	<b>\$37,259.81</b>
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	5,329.00	2,799.50
45500 Restaurant Night		264.00
<b>Total for 45000 Fundraising General Fund</b>	<b>\$8,061.00</b>	<b>\$4,807.51</b>
QuickBooks Payments Sales	0.00	9,688.20
Sales of Product Income	15.00	1,430.00
Trip Revenue	-342.40	0.00

TOTAL

JUL 1 2025 - APR 30 2026

JUL 1 2024 - APR 30 2025 (PY)

Uncategorized Income		3,695.80
<b>Total for Revenue</b>	<b>\$274,578.78</b>	<b>\$150,167.04</b>
<b>Cost of Goods Sold</b>		
50000 Cost of Goods Sold	\$2,071.48	
52000 Student Purchases	550.89	548.13
53100 Blossom-Student Acct COGS	27,854.73	23,676.52
<b>Total for 50000 Cost of Goods Sold</b>	<b>\$30,477.10</b>	<b>\$24,224.65</b>
52700 - TShirts/Uniform Access COGS	8,596.30	4,678.43
53100 - Band Patron COGS		26.69
54060 - Cookie Dough/Pie Fundraiser	10,059.00	13,769.00
<b>Cost of Sales</b>		
50000 - Concessions COGS	\$20,839.39	\$14,761.49
50010 - Krispy Kreme		3,220.00
<b>Total for 50000 - Concessions COGS</b>	<b>\$20,839.39</b>	<b>\$17,981.49</b>
50800 - Spirit Wear COGS	334.00	1,076.25
51800 - Band Show COGS	4,430.56	1,589.50
<b>Total for Cost of Sales</b>	<b>\$25,603.95</b>	<b>\$20,647.24</b>
<b>Total for Cost of Goods Sold</b>	<b>\$74,736.35</b>	<b>\$63,346.01</b>
<b>Gross Profit</b>	<b>\$199,842.43</b>	<b>\$86,821.03</b>
<b>Expenditures</b>		
52300 - Uniform Cleaning-Expens	5,306.20	4,861.50
52500 - Band Banquet-Expense	267.39	
52600 Disney Trip expense	71,936.87	
63500 - Concert/Artist/Judges	1,115.53	890.00
65000 Operations	\$13.12	
60000 Accounting/Administrati	4,513.61	3,782.17
61000 - Credit Card Fees	39.00	52.14
61500 - PayPal Fees	39.67	
61550 - Senior Banner	836.00	400.00
62000 Announcer	500.00	
68225 - Misc Supplies Lakeview		170.08
68230 - Misc Supplies Kimpton	370.83	233.70
68235 - Misc Supplies High	1,232.96	770.82
<b>Total for 65000 Operations</b>	<b>\$7,545.19</b>	<b>\$5,408.91</b>
70000 - Insurance		502.00
70500 - Band Party Expenses	1,122.82	1,359.33
71000 - Band Show Supplies	1,925.00	4,130.00
72700 - Concessions	18.42	
<b>Repairs/Equipment</b>		
72800 - New Uniforms-Immediate	29,174.96	61,875.80
73200 - Senior Night		105.44
73500 Drum Line Upgrades	202.80	
<b>Awards</b>		
60500 - Awards-High School/scra	1,154.12	1,506.34
62000 - BIG Scholarship	337.00	100.00

TOTAL

JUL 1 2025 - APR 30 2026

JUL 1 2024 - APR 30 2025 (PY)

Disbursements		
<b>Total for Awards</b>	<b>\$1,491.12</b>	<b>\$1,606.34</b>
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
<b>Total for Band Camp</b>	<b>\$71,490.49</b>	<b>\$66,437.78</b>
Contest Fees		
65500 - Contest Fees-High School	1,195.00	1,317.00
65700 - Kimpton - Contest Fees	962.00	980.00
<b>Total for Contest Fees</b>	<b>\$2,157.00</b>	<b>\$2,297.00</b>
Fundraising expenses	\$150.00	
50400 - Tag Day expenses	697.33	507.28
<b>Total for Fundraising expenses</b>	<b>\$847.33</b>	<b>\$507.28</b>
Instrument repair		
68000 - Instr. Repair High	1,599.08	1,522.97
68100 - Instr. Repair Kimpton	660.30	123.95
68150 - Instr. Repair Lakeview	375.61	
<b>Total for Instrument repair</b>	<b>\$2,634.99</b>	<b>\$1,646.92</b>
Music		
68200 - Music High School	1,824.17	1,851.03
68210 - Music Kimpton	148.08	
68220 - Music Lakeview	12.81	
<b>Total for Music</b>	<b>\$1,985.06</b>	<b>\$1,851.03</b>
New Instruments		
66500 - New Instruments-High Sc	7,635.00	503.30
67000 - New Instruments-Kimpton	622.68	
<b>Total for New Instruments</b>	<b>\$8,257.68</b>	<b>\$503.30</b>
Non-instrument equipment		
68500 - HS Non-instrument equip	341.19	1,310.23
<b>Total for Non-instrument equipment</b>	<b>\$341.19</b>	<b>\$1,310.23</b>
QuickBooks Payments Fees	724.43	319.86
Uncategorized Expense	-2,244.96	3,695.80
XXX - Do Not Use - Band Camp expenses	-235.00	
<b>Total for Expenditures</b>	<b>\$206,064.51</b>	<b>\$159,308.52</b>
<b>Net Operating Revenue</b>	<b>-\$6,222.08</b>	<b>-\$72,487.49</b>
Other Revenue		
Tips Income (deleted)		178.60
<b>Total for Other Revenue</b>		<b>\$178.60</b>
<b>Net Other Revenue</b>		<b>\$178.60</b>
<b>Net Revenue</b>	<b>-\$6,222.08</b>	<b>-\$72,308.89</b>

# Trial Balance

As of April 30, 2026

	Debit	Credit
10000 Uniform Fund-encumbered	2,827.70	
10100 Band Checking Account	8,257.86	
10200 Band Checking Account:General Fund	131,098.75	
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	3,374.73	
10800 Band Checking Account:Equipment Bus Fund	807.23	
10900 Band Checking Account:Trip Assistance Fund	836.00	
11100 Band Checking Account:Drum Line Upgrades	35,277.20	
13000 Accounts Receivable (A/R)		4,963.37
11000 Undeposited Funds	2,484.30	
20000 A/P- Invoices Paid		9,571.23
21000 Key Bank Credit Card		3,477.22
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		8,330.00
40700 Sales - Products:Student Purchases	152.07	
41000 Other Income		200.00
41100 Other Income:Tag Day		3,097.98
41200 Other Income:Key Bank Rewards		3.28
41300 Other Income:Interest Income		0.23
41600 Other Income:Uniform Cleaning Fee		5,045.00
41700 Other Income:Contest Fee Income		450.00
42500 Donations:Band Patron Donations		255.00
42700 Donations:General Donations		255.32
42800 Donations:Drum Line Upgrades		35,480.00
43100 Trip/Event Income:Band Banquet Income		2,695.00
43200 Trip/Event Income:Band Show		20,082.19
43300 Trip/Event Income:Band Camp Fees		43,250.31
43400 Trip/Event Income:Disney Band Trip		70,163.39
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		5,329.00
QuickBooks Payments Sales		0.00

	Debit	Credit
Sales of Product Income		15.00
Trip Revenue	342.40	
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	27,854.73	
52700 - TShirts/Uniform Access COGS	8,596.30	
54060 - Cookie Dough/Pie Fundraiser	10,059.00	
Cost of Sales:50000 - Concessions COGS	20,839.39	
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	71,936.87	
63500 - Concert/Artist/Judges	1,115.53	
65000 Operations	13.12	
60000 Operations:Accounting/Administrati	4,513.61	
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	370.83	
Operations:68235 - Misc Supplies High	1,232.96	
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	
73500 Drum Line Upgrades	202.80	
Awards:60500 - Awards-High School/scra	1,154.12	
Awards:62000 - BIG Scholarship Disbursements	337.00	
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	962.00	
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	660.30	
Instrument repair:68150 - Instr. Repair Lakeview	375.61	
Music:68200 - Music High School	1,824.17	
Music:68210 - Music Kimpton	148.08	
Music:68220 - Music Lakeview	12.81	
New Instruments:66500 - New Instruments-High Sc	7,635.00	

	<b>Debit</b>	<b>Credit</b>
New Instruments:67000 - New Instruments-Kimpton	622.68	
Non-instrument equipment:68500 - HS Non-instrument equip	341.19	
QuickBooks Payments Fees	724.43	
Uncategorized Expense		2,244.96
XXX - Do Not Use - Band Camp expenses		235.00
<b>TOTAL</b>	<b>\$538,634.35</b>	<b>\$538,634.35</b>