

Management Report

SMF Band Parents

For the period ended August 31, 2026



Prepared by

SMF Band Parents Treasurer

Prepared on

September 9, 2026

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Stow-Munroe Falls Band Parents Association, Inc

Balance Sheet Comparison

July-August, 2026

	TOTAL	
	As of Aug 31, 2026	As of Aug 31, 2025 (PY)
Assets		
Current Assets		
Bank Accounts		
10000 Uniform Fund-encumbered	12,755.96	2,467.03
10100 Band Checking Account	\$30,281.34	\$46.64
10200 General Fund	131,813.76	178,861.28
10400 Student Acct-encumbered	30,863.05	58,746.91
10500 Band Camp	14,043.53	10,148.38
10505 Piano/Tuba Fund	6,595.00	
10510 Drum Line Upgrades	35,277.20	
10600 Scholarship Fund/Private Lessons	1,000.00	1,000.00
10700 BIG Scholarship	2,521.63	3,744.73
10800 Equipment Bus Fund	807.23	807.23
10900 Trip Assistance Fund	1,928.37	1,178.40
Total for 10100 Band Checking Account	\$255,131.11	\$254,533.57
Total for Bank Accounts	\$267,887.07	\$257,000.60
Accounts Receivable		
13000 Accounts Receivable (A/R)	-28,872.58	-56,503.05
Total for Accounts Receivable	-\$28,872.58	-\$56,503.05
Other Current Assets		
11000 Undeposited Funds	1,826.55	0.00
Total for Other Current Assets	\$1,826.55	\$0.00
Total for Current Assets	\$240,841.04	\$200,497.55
Total for Assets	\$240,841.04	\$200,497.55
Liabilities and Equity		
Liabilities		
Current Liabilities		
Accounts Payable		
20000 A/P- Invoices Paid	-16.25	2,171.69
Total for Accounts Payable	-\$16.25	\$2,171.69
Credit Cards		
21000 Key Bank Credit Card	5,763.07	7,789.35
Total for Credit Cards	\$5,763.07	\$7,789.35
Total for Current Liabilities	\$5,746.82	\$9,961.04
Total for Liabilities	\$5,746.82	\$9,961.04
Equity		
30000 Opening Balance Equity	0.00	0.00
32000 Unrestricted Net Assets	225,351.57	178,747.63
39005 Retained Earnings	64,321.69	64,321.69
Net Income	-54,579.04	-52,532.81
Total for Equity	\$235,094.22	\$190,536.51
Total for Liabilities and Equity	\$240,841.04	\$200,497.55

Stow-Munroe Falls Band Parents Association, Inc

Profit and Loss (Beta)

July-August, 2026

	TOTAL	
	Jul 1 - Aug 31 2026	Jul 1 - Aug 31 2025 (PY)
Revenue		
40000 Sales - Products		
40100 Sales - Concessions	6,224.48	7,422.50
40350 Pillow Sales	2,110.00	
40600 T-shirt/Uniform	6,580.00	5,542.00
40700 Student Purchases	-1,026.00	536.00
40900 Band Camp Concessions	-184.48	
Total for 40000 Sales - Products	\$13,704.00	\$13,500.50
41000 Other Income		
41100 Tag Day		242.00
41300 Interest Income	0.21	0.04
41600 Uniform Cleaning Fee	92.50	120.00
Total for 41000 Other Income	\$92.71	\$362.04
42000 Donations		
42500 Band Patron Donations	2,200.00	255.00
42900 Piano/Tuba Income Account	21,418.00	
Total for 42000 Donations	\$23,618.00	\$255.00
43000 Trip/Event Income		
43100 Band Banquet Income		35.00
43200 Band Show	1,057.21	2,170.00
43300 Band Camp Fees	119.38	-213.00
Total for 43000 Trip/Event Income	\$1,176.59	\$1,992.00
44000 Fundraisers- Student accts		
44100 Blossom Student acct	797.77	10,243.55
44600 Cookie Dough/Pie Fundraiser		24.00
Total for 44000 Fundraisers- Student accts	\$797.77	\$10,267.55
45000 Fundraising General Fund		
45100 Car Washes/Band Party	1,823.00	2,232.00
45150 Drug Mart	200.00	
45200 50/50 raffles		2,058.00
Total for 45000 Fundraising General Fund	\$2,023.00	\$4,290.00
QuickBooks Payments Sales		20.00
Sales of Product Income		50.00
Trip Revenue	-495.00	
Total for Revenue	\$40,917.07	\$30,737.09
Cost of Goods Sold		
50000 Cost of Goods Sold		
52000 Student Purchases		29.30
Total for 50000 Cost of Goods Sold		\$29.30
52700 - TShirts/Uniform Access COGS		3,967.58
Cost of Sales		
50000 - Concessions COGS	3,661.28	3,093.13
Total for Cost of Sales	\$3,661.28	\$3,093.13

	TOTAL	
	Jul 1 - Aug 31 2026	Jul 1 - Aug 31 2025 (PY)
Total for Cost of Goods Sold	\$3,661.28	\$7,090.01
Gross Profit	\$37,255.79	\$23,647.08
Expenditures		
65000 Operations	\$35.22	
60000 Accounting/Administrati	379.42	2,417.68
68235 - Misc Supplies High	670.91	129.59
Total for 65000 Operations	\$1,085.55	\$2,547.27
72500 - Scholarships/Grants	500.00	
72800 - New Uniforms-Immediate	1,044.65	
73505 Piano/Tuba Expense	14,823.00	
Awards		
60500 - Awards-High School/scra		0.00
62000 - BIG Scholarship Disbursements		122.00
Total for Awards		\$122.00
Band Camp		
52150 - Truck Rental	1,660.44	1,121.41
72600 - Camp Staff	4,000.00	4,000.00
72650 - Misc-Camp Expenses	165.60	1,755.09
72700 - Lodging/Meals	67,476.85	64,613.99
Total for Band Camp	\$73,302.89	\$71,490.49
Instrument repair		
68000 - Instr. Repair High		650.30
Total for Instrument repair		\$650.30
Music		
68200 - Music High School	98.97	1,017.90
Total for Music	\$98.97	\$1,017.90
Non-instrument equipment		
68500 - HS Non-instrument equip		275.37
Total for Non-instrument equipment		\$275.37
QuickBooks Payments Fees	182.00	84.86
Uncategorized Expense	0.00	-8.30
XXX - Do Not Use - Band Camp expenses	797.77	
Total for Expenditures	\$91,834.83	\$76,179.89
Net Operating Revenue	-\$54,579.04	-\$52,532.81
Net Revenue	-\$54,579.04	-\$52,532.81

Trial Balance

As of August 31, 2026

	Debit	Credit
10000 Uniform Fund-encumbered	12,755.96	
10100 Band Checking Account	30,281.34	
10200 Band Checking Account:General Fund	131,813.76	
10400 Band Checking Account:Student Acct-encumbered	30,863.05	
10500 Band Checking Account:Band Camp	14,043.53	
10505 Band Checking Account:Piano/Tuba Fund	6,595.00	
10510 Band Checking Account:Drum Line Upgrades	35,277.20	
10600 Band Checking Account:Scholarship Fund/Private Lessons	1,000.00	
10700 Band Checking Account:BIG Scholarship	2,521.63	
10800 Band Checking Account:Equipment Bus Fund	807.23	
10900 Band Checking Account:Trip Assistance Fund	1,928.37	
13000 Accounts Receivable (A/R)		28,872.58
11000 Undeposited Funds	1,826.55	
20000 A/P- Invoices Paid	16.25	
21000 Key Bank Credit Card		5,763.07
30000 Opening Balance Equity		0.00
32000 Unrestricted Net Assets		225,351.57
39005 Retained Earnings		64,321.69
40100 Sales - Products:Sales - Concessions		6,224.48
40350 Sales - Products:Pillow Sales		2,110.00
40600 Sales - Products:T-shirt/Uniform		6,580.00
40700 Sales - Products:Student Purchases	1,026.00	
40900 Sales - Products:Band Camp Concessions	184.48	
41300 Other Income:Interest Income		0.21
41600 Other Income:Uniform Cleaning Fee		92.50
42500 Donations:Band Patron Donations		2,200.00
42900 Donations:Piano/Tuba Income Account		21,418.00
43200 Trip/Event Income:Band Show		1,057.21
43300 Trip/Event Income:Band Camp Fees		119.38
44100 Fundraisers- Student accts:Blossom Student acct		797.77
45100 Fundraising General Fund:Car Washes/Band Party		1,823.00
45150 Fundraising General Fund:Drug Mart		200.00
Trip Revenue	495.00	
Cost of Sales:50000 - Concessions COGS	3,661.28	
65000 Operations	35.22	
60000 Operations:Accounting/Administrati	379.42	
Operations:68235 - Misc Supplies High	670.91	
72500 - Scholarships/Grants	500.00	
72800 - New Uniforms-Immediate	1,044.65	
73505 Piano/Tuba Expense	14,823.00	
Band Camp:52150 - Truck Rental	1,660.44	

	Debit	Credit
Band Camp:72600 - Camp Staff	4,000.00	
Band Camp:72650 - Misc-Camp Expenses	165.60	
Band Camp:72700 - Lodging/Meals	67,476.85	
Music:68200 - Music High School	98.97	
QuickBooks Payments Fees	182.00	
Uncategorized Expense	0.00	
XXX - Do Not Use - Band Camp expenses	797.77	
TOTAL	\$366,931.46	\$366,931.46