Management Report

SMF Band Parents

For the period ended October 31, 2026

Prepared by

SMF Band Parents Treasurer

Prepared on

November 1, 2026

Interim Only - Not Audited

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Stow-Munroe Falls Band Parents Association, Inc

Balance Sheet Comparison

July-October, 2026

	TOTAL	
	As of Oct 31, 2026	As of Oct 31, 2025 (PY)
Assets		
Current Assets		
Bank Accounts		
10000 Uniform Fund-encumbered	12,720.18	2,431.07
10100 Band Checking Account	$93,116.47	$0.00
10200 General Fund	130,865.84	183,082.88
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	0.00	
10600 Scholarship Fund/Private Lessons	1,000.00	1,000.00
10700 BIG Scholarship	2,621.63	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	**$281,841.12**	**$258,708.53**
Total for Bank Accounts	**$294,561.30**	**$261,139.60**
Accounts Receivable		
13000 Accounts Receivable (A/R)	-36,598.47	-54,868.34
Total for Accounts Receivable	**-$36,598.47**	**-$54,868.34**
Other Current Assets		
11000 Undeposited Funds	1,826.55	1,306.80
Total for Other Current Assets	**$1,826.55**	**$1,306.80**
Total for Current Assets	**$259,789.38**	**$207,578.06**
Total for Assets	**$259,789.38**	**$207,578.06**
Liabilities and Equity		
Liabilities		
Current Liabilities		
Accounts Payable		
20000 A/P- Invoices Paid	-16.25	-16.25
Total for Accounts Payable	**-$16.25**	**-$16.25**
Credit Cards		
21000 Key Bank Credit Card	11,015.92	5,430.40
Total for Credit Cards	**$11,015.92**	**$5,430.40**
Total for Current Liabilities	**$10,999.67**	**$5,414.15**
Total for Liabilities	**$10,999.67**	**$5,414.15**
Equity		
30000 Opening Balance Equity	0.00	0.00
32000 Unrestricted Net Assets	225,081.37	178,747.63
39005 Retained Earnings	64,321.69	64,321.69
Net Income	-40,613.35	-40,905.41
Total for Equity	**$248,789.71**	**$202,163.91**
Total for Liabilities and Equity	**$259,789.38**	**$207,578.06**

Stow-Munroe Falls Band Parents Association, Inc

Profit and Loss (Beta)

July-October, 2026

	TOTAL	
	Jul 1 - Oct 31 2026	Jul 1 - Oct 31 2025 (PY)
Revenue		
40000 Sales - Products		
40100 Sales - Concessions	34,944.16	29,165.81
40300 Sales - Spirit Wear	84.00	769.50
40350 Pillow Sales	2,110.00	
40600 T-shirt/Uniform	1,702.23	7,254.00
40700 Student Purchases	-1,026.00	1,413.00
40900 Band Camp Concessions	-184.48	
Total for 40000 Sales - Products	**$37,629.91**	**$38,602.31**
41000 Other Income		
41100 Tag Day		242.00
41200 Key Bank Rewards	784.97	1.74
41300 Interest Income	0.43	0.08
41600 Uniform Cleaning Fee	102.50	135.00
Total for 41000 Other Income	**$887.90**	**$378.82**
42000 Donations		
42500 Band Patron Donations	3,950.00	255.00
42700 General Donations	100.00	
42800 Drum Line Upgrades		25,000.00
42900 Piano/Tuba Income Account	21,418.00	
Total for 42000 Donations	**$25,468.00**	**$25,255.00**
43000 Trip/Event Income		
43100 Band Banquet Income		35.00
43200 Band Show	12,956.91	19,712.19
43300 Band Camp Fees	315.70	-115.50
Total for 43000 Trip/Event Income	**$13,272.61**	**$19,631.69**
44000 Fundraisers- Student accts		
44100 Blossom Student acct	8,403.67	-0.16
44600 Cookie Dough/Pie Fundraiser		24.00
Total for 44000 Fundraisers- Student accts	**$8,403.67**	**$23.84**
45000 Fundraising General Fund		
45100 Car Washes/Band Party	1,823.00	2,232.00
45150 Drug Mart	200.00	500.00
45200 50/50 raffles		2,058.00
Total for 45000 Fundraising General Fund	**$2,023.00**	**$4,790.00**
QuickBooks Payments Sales		0.00
Sales	339.00	
Sales of Product Income		221.00
Trip Revenue	-495.00	0.00
Total for Revenue	**$87,529.09**	**$88,902.66**
Cost of Goods Sold		
50000 Cost of Goods Sold	$1,604.77	
52000 Student Purchases	88.93	377.65
Total for 50000 Cost of Goods Sold	**$1,693.70**	**$377.65**
52700 - TShirts/Uniform Access COGS		8,596.30
53100 - Band Patron COGS	82.00	

	TOTAL	
	Jul 1 - Oct 31 2026	Jul 1 - Oct 31 2025 (PY)
Cost of Sales		
50000 - Concessions COGS	16,050.31	11,640.01
51800 - Band Show COGS	1,104.00	4,430.56
Total for Cost of Sales	**$17,154.31**	**$16,070.57**
Total for Cost of Goods Sold	**$18,930.01**	**$25,044.52**
Gross Profit	**$68,599.08**	**$63,858.14**
Expenditures		
52300 - Uniform Cleaning-Expens	2,508.00	2,667.10
52500 - Band Banquet-Expense		267.39
52600 Disney Trip expense		-285.00
63000 - Home Coming Dinner Student	53.84	
63500 - Concert/Artist/Judges	250.00	
65000 Operations	$115.49	$13.12
60000 Accounting/Administrati	1,194.54	3,260.58
61000 - Credit Card Fees		39.00
61500 - PayPal Fees		39.67
61550 - Senior Banner	272.40	836.00
62000 Announcer	500.00	500.00
68230 - Misc Supplies Kimpton	83.64	367.63
68235 - Misc Supplies High	806.06	940.90
Total for 65000 Operations	**$2,972.13**	**$5,996.90**
70500 - Band Party Expenses	1,789.12	1,122.82
71000 - Band Show Supplies	867.00	1,925.00
72500 - Scholarships/Grants	500.00	
72700 - Concessions Repairs/Equipment		18.42
72800 - New Uniforms-Immediate	1,172.74	10,000.00
73200 - Senior Night	117.19	
73505 Piano/Tuba Expense	14,823.00	
Awards		
60500 - Awards-High School/scra	13.72	203.12
62000 - BIG Scholarship Disbursements		212.00
Total for Awards	**$13.72**	**$415.12**
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	392.70	1,358.75
68100 - Instr. Repair Kimpton	272.50	587.40
Total for Instrument repair	**$665.20**	**$1,946.15**
Music		
68200 - Music High School	497.33	1,022.40
Total for Music	**$497.33**	**$1,022.40**
New Instruments		
66500 - New Instruments-High Sc	98.70	7,635.00
Total for New Instruments	**$98.70**	**$7,635.00**
Non-instrument equipment	$1,246.20	

	TOTAL	
	Jul 1 - Oct 31 2026	Jul 1 - Oct 31 2025 (PY)
68500 - HS Non-instrument equip	50.00	341.19
Total for Non-instrument equipment	**$1,296.20**	**$341.19**
QuickBooks Payments Fees	387.48	208.87
Uncategorized Expense	38.00	-8.30
XXX - Do Not Use - Band Camp expenses	7,859.89	
Total for Expenditures	**$109,212.43**	**$104,763.55**
Net Operating Revenue	**-$40,613.35**	**-$40,905.41**
Net Income	**-$40,613.35**	**-$40,905.41**

Trial Balance

As of October 31, 2026

	Debit	Credit
10000 Uniform Fund-encumbered	12,720.18	
10100 Band Checking Account	93,116.47	
10200 Band Checking Account:General Fund	130,865.84	
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	0.00	
10600 Band Checking Account:Scholarship Fund/Private Lessons	1,000.00	
10700 Band Checking Account:BIG Scholarship	2,621.63	
10800 Band Checking Account:Equipment Bus Fund	807.23	
10900 Band Checking Account:Trip Assistance Fund	1,928.37	
13000 Accounts Receivable (A/R)		36,598.47
11000 Undeposited Funds	1,826.55	
20000 A/P- Invoices Paid	16.25	
21000 Key Bank Credit Card		11,015.92
30000 Opening Balance Equity		0.00
32000 Unrestricted Net Assets		225,081.37
39005 Retained Earnings		64,321.69
40100 Sales - Products:Sales - Concessions		34,944.16
40300 Sales - Products:Sales - Spirit Wear		84.00
40350 Sales - Products:Pillow Sales		2,110.00
40600 Sales - Products:T-shirt/Uniform		1,702.23
40700 Sales - Products:Student Purchases	1,026.00	
40900 Sales - Products:Band Camp Concessions	184.48	
41200 Other Income:Key Bank Rewards		784.97
41300 Other Income:Interest Income		0.43
41600 Other Income:Uniform Cleaning Fee		102.50
42500 Donations:Band Patron Donations		3,950.00
42700 Donations:General Donations		100.00
42900 Donations:Piano/Tuba Income Account		21,418.00
43200 Trip/Event Income:Band Show		12,956.91
43300 Trip/Event Income:Band Camp Fees		315.70
44100 Fundraisers- Student accts:Blossom Student acct		8,403.67
45100 Fundraising General Fund:Car Washes/Band Party		1,823.00
45150 Fundraising General Fund:Drug Mart		200.00
Sales		339.00
Trip Revenue	495.00	
50000 Cost of Goods Sold	1,604.77	
52000 Cost of Goods Sold:Student Purchases	88.93	
53100 - Band Patron COGS	82.00	
Cost of Sales:50000 - Concessions COGS	16,050.31	

	Debit	Credit
Cost of Sales:51800 - Band Show COGS	1,104.00	
52300 - Uniform Cleaning-Expens	2,508.00	
63000 - Home Coming Dinner Student	53.84	
63500 - Concert/Artist/Judges	250.00	
65000 Operations	115.49	
60000 Operations:Accounting/Administrati	1,194.54	
Operations:61550 - Senior Banner	272.40	
62000 Operations:Announcer	500.00	
Operations:68230 - Misc Supplies Kimpton	83.64	
Operations:68235 - Misc Supplies High	806.06	
70500 - Band Party Expenses	1,789.12	
71000 - Band Show Supplies	867.00	
72500 - Scholarships/Grants	500.00	
72800 - New Uniforms-Immediate	1,172.74	
73200 - Senior Night	117.19	
73505 Piano/Tuba Expense	14,823.00	
Awards:60500 - Awards-High School/scra	13.72	
Band Camp:52150 - Truck Rental	1,660.44	
Band Camp:72600 - Camp Staff	4,000.00	
Band Camp:72650 - Misc-Camp Expenses	165.60	
Band Camp:72700 - Lodging/Meals	67,476.85	
Instrument repair:68000 - Instr. Repair High	392.70	
Instrument repair:68100 - Instr. Repair Kimpton	272.50	
Music:68200 - Music High School	497.33	
New Instruments:66500 - New Instruments-High Sc	98.70	
Non-instrument equipment	1,246.20	
Non-instrument equipment:68500 - HS Non-instrument equip	50.00	
QuickBooks Payments Fees	387.48	
Uncategorized Expense	38.00	
XXX - Do Not Use - Band Camp expenses	7,859.89	
TOTAL	**$426,252.02**	**$426,252.02**