

BIG BROTHERS BIG SISTERS OF THE LEHIGH VALLEY INC

Profit & Loss Budget vs. Actual

July 2023 through June 2024

	Jul '23 - Jun 24	Budget	\$ Over Budget	% of Budget	Jul '22 - Jun 23
Ordinary Income/Expense					
Income					
4100 · Contribution Revenue					
4110 · Grants	163,333.36	320,000.04	(156,666.68)	51.04%	168,116.71
4111 · Government Grants					0.00
4112 · State Grants	28,756.73				122,008.00
4115 · Federal Grants	112,946.39	0.00	112,946.39	100.0%	99,349.26
4111 · Government Grants - Other	0.00	139,220.88	(139,220.88)	0.0%	0.00
Total 4111 · Government Grants	141,703.12	139,220.88	2,482.24	101.78%	221,357.26
4120 · EITC	84,500.00	130,000.00	(45,500.00)	65.0%	134,900.00
4125 · Corporate Donations	19,810.23	100,000.00	(80,189.77)	19.81%	23,748.49
4130 · Individuals Donations	62,323.60	93,000.00	(30,676.40)	67.02%	54,764.48
Total 4100 · Contribution Revenue	471,670.31	782,220.92	(310,550.61)	60.3%	602,886.94
4300 · Event Revenue					
4310 · Sponsorships	44,162.50				(2,750.00)
4320 · Event Donations - Corporate	78,961.07				146,555.34
4330 · Event Donations - Individual	88,320.44				86,148.21
4340 · Raffle/Auction	16,993.32				12,636.18
4350 · Other Event Revenue	0.00				19,037.62
4300 · Event Revenue - Other	0.00	249,000.00	(249,000.00)	0.0%	0.00
Total 4300 · Event Revenue	228,437.33	249,000.00	(20,562.67)	91.74%	261,627.35
4600 · Miscellaneous Income	0.00	0.00	0.00	0.0%	0.00
4900 · Net Assets Released from Restr					
4920 · Purpose Restriction Release	0.00				0.00
Total 4900 · Net Assets Released from Restr	0.00				0.00
Total Income	700,107.64	1,031,220.92	(331,113.28)	67.89%	864,514.29
Cost of Goods Sold					
5000 · Cost of Goods Sold					
5001 · Event Donor Expenses	42,760.63				102,122.05
5005 · Event Operating Expenses	58,644.28				0.00
5006 · Event Coordinator	37,333.24				7,999.98
5008 · Fundraising Costs	990.88				3,469.89
5009 · Credit Card Fees - Events	4,696.72				4,317.54

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5000 · Cost of Goods Sold - Other	0.00	94,500.00	(94,500.00)	0.0%	0.00	
Total 5000 · Cost of Goods Sold	144,425.75	94,500.00	49,925.75	152.83%	117,909.46	COGS excl in-
5050 · Stewardship	2,097.55	0.00	2,097.55	100.0%	602.15	91,884.21 kind
Total COGS	146,523.30	94,500.00	52,023.30	155.05%	118,511.61	
Gross Profit	553,584.34	936,720.92	(383,136.58)	59.1%	746,002.68	
Expense						
5100 · Pass-Thru Expenses	0.00	0.00	0.00	0.0%	0.00	
5200 · Payroll and Staff Expenses						
5210 · Salaries & Wages	500,905.03	578,748.14	(77,843.11)	86.55%	539,545.43	
5220 · Payroll Tax Expense	39,271.47	60,768.54	(21,497.07)	64.63%	44,020.42	
5230 · Employee Benefits	56,458.09	69,663.30	(13,205.21)	81.04%	49,679.95	
5235 · 401K Match	13,210.09	19,003.16	(5,793.07)	69.52%	12,778.84	
5240 · Outside Services	0.00	0.00	0.00	0.0%	300.00	
Total 5200 · Payroll and Staff Expenses	609,844.68	728,183.14	(118,338.46)	83.75%	646,324.64	
5300 · Program Expense						
5301 · Community Based						
5302 · Match Activities	5,939.61	8,000.00	(2,060.39)	74.25%	8,994.23	
5303 · Other Community Based	20,286.39	2,800.00	17,486.39	724.51%	58,079.45	
5301 · Community Based - Other	0.00	0.00	0.00	0.0%	0.00	
Total 5301 · Community Based	26,226.00	10,800.00	15,426.00	242.83%	67,073.68	
5305 · Site Based	8,470.31	15,000.00	(6,529.69)	56.47%	1,898.97	
5306 · Matchforce Subscription	5,862.50	6,075.00	(212.50)	96.5%	5,862.50	
5307 · Background Checks	798.20	1,000.00	(201.80)	79.82%	859.34	
5308 · Recruitment	8,952.42	13,000.00	(4,047.58)	68.87%	8,783.58	
5309 · Training	9,960.26	7,000.00	2,960.26	142.29%	8,876.37	
5310 · Volunteer Appreciation	1,041.60	2,000.00	(958.40)	52.08%	3,693.64	
5315 · Other Program Expenses	8,422.32	3,750.00	4,672.32	224.6%	15,330.00	
Total 5300 · Program Expense	69,733.61	58,625.00	11,108.61	118.95%	112,378.08	Program Exp excl
5400 · Facilities Expense						49,586.62 in-kind
5401 · R&M Building/Grounds	3,852.38	5,250.00	(1,397.62)	73.38%	5,741.54	
5410 · Rent	0.00	0.00	0.00	0.0%	0.00	
5420 · Utilities	9,288.02	10,025.00	(736.98)	92.65%	9,462.48	

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5425 · Telephone	6,028.24	7,000.00	(971.76)	86.12%	6,198.81
5430 · Real Estate Taxes	0.00	0.00	0.00	0.0%	0.00
5435 · Office Cleaning/Janitorial	4,884.66	4,788.00	96.66	102.02%	4,760.94
Total 5400 · Facilities Expense	24,053.30	27,063.00	(3,009.70)	88.88%	26,163.77
5500 · Office Expenses					
5505 · Board/Committee Expenses	12,461.26	6,000.00	6,461.26	207.69%	5,590.54
5515 · Conferences/Seminars	1,578.44	3,000.00	(1,421.56)	52.62%	969.60
5516 · Networking/Outreach	499.50	2,100.00	(1,600.50)	23.79%	1,470.36
5519 · Office Supplies	2,016.14	3,750.00	(1,733.86)	53.76%	4,546.49
5520 · Water/Coffee	300.00	300.00	0.00	100.0%	339.00
5530 · Printing	446.80	600.00	(153.20)	74.47%	710.40
5540 · Postage	2,271.87	700.00	1,571.87	324.55%	1,360.98
5545 · IT Managed Services	8,459.00	8,508.00	(49.00)	99.42%	653.59
5550 · Software & Computer Supplies	648.00	0.00	648.00	100.0%	843.00
5555 · Database/Website	6,988.00	11,000.00	(4,012.00)	63.53%	10,526.00
5560 · Employment Costs/Screening/Ad	747.25	3,200.00	(2,452.75)	23.35%	4,281.58
5565 · Staff/Board Appreciation	867.55	2,000.00	(1,132.45)	43.38%	1,894.48
5570 · Dues & Subscriptions	9,057.81	5,000.00	4,057.81	181.16%	4,079.38
5575 · Equipment Rental	0.00	250.00	(250.00)	0.0%	0.00
5580 · R&M Equipment	4,480.66	3,250.00	1,230.66	137.87%	3,806.80
5700 · Travel and Entertainment					0.00
5710 · Travel Expense	2,759.94				1,943.00
5700 · Travel and Entertainment - Other	0.00	1,000.00	(1,000.00)	0.0%	0.00
Total 5700 · Travel and Entertainment	2,759.94	1,000.00	1,759.94	275.99%	1,943.00
6000 · Professional Services					
6010 · Legal	1,434.00				6,017.50
6020 · Consulting	190.00				3,300.00
6030 · Advertising and Promotion	1,270.05	1,020.00	250.05	124.52%	2,115.56
6040 · Accounting and Auditing	47,004.69	41,200.00	5,804.69	114.09%	39,413.09
6050 · Payroll Service Fees	5,197.36	5,800.00	(602.64)	89.61%	5,157.91
6060 · Contract Services	1,050.00	3,300.00	(2,250.00)	31.82%	0.00
6070 · Website Services	1,369.75	0.00	1,369.75	100.0%	9,000.20
6075 · Affiliation Fees					
6076 · National Affiliation	15,275.80	14,750.00	525.80	103.57%	14,744.18
6077 · State Affiliation	0.00	250.00	(250.00)	0.0%	250.00
6078 · Public Filing	250.00	250.00	0.00	100.0%	250.00
Total 6075 · Affiliation Fees	15,525.80	15,250.00	275.80	101.81%	15,244.18

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Total 6000 · Professional Services	73,041.65	66,570.00	6,471.65	109.72%	80,248.44
6300 · Insurance					
6310 · Commercial Insurance	4,256.00	4,181.00	75.00	101.79%	5,815.16
6315 · Crime	250.00	250.00	0.00	100.0%	250.00
6320 · Liability & Auto	14,555.66	14,233.00	322.66	102.27%	12,410.17
6325 · D&O	2,284.00	2,359.00	(75.00)	96.82%	2,291.00
6330 · Workers Compensation	1,298.67	1,400.00	(101.33)	92.76%	1,359.34
Total 6300 · Insurance	22,644.33	22,423.00	221.33	100.99%	22,125.67
6500 · Bank and Finance Expense					
6510 · Bank Fees	223.86				50.13
6520 · Finance Charges	3,981.94				706.71
6540 · Credit Card / Merchant Fees	1,067.18				136.05
6500 · Bank and Finance Expense - Other	0.00	60.00	(60.00)	0.0%	1,132.54
Total 6500 · Bank and Finance Expense	5,272.98	60.00	5,212.98	8,788.3%	2,025.43
8000 · Depreciation Expense	0.00				20,175.56
Total 5500 · Office Expenses	154,541.18	139,711.00	14,830.18	110.62%	167,590.30
8900 · Allocation of Expenses	0.00				0.00
Total Expense	858,172.77	953,582.14	(95,409.37)	90.0%	952,456.79
Net Ordinary Income	(304,588.43)	(16,861.22)	(287,727.21)	1,806.44%	(206,454.11)
Other Income/Expense					
Other Income					
9100 · Net Investment Income					
9102 · Interest	192.45	50.00	142.45	384.9%	424.18
9104 · Dividends	3,253.57				3,071.85
9110 · Unrealized Gains and Losses	(363.80)				14,650.04
9120 · Realized Gains and Losses	12,170.69				(2,394.30)
9190 · Investment Expenses	(944.11)				(902.86)
Total 9100 · Net Investment Income	14,308.80	50.00	14,258.80	28,617.6%	14,848.91
9201 · Building Rental Income	22,190.00	21,600.00	590.00	102.73%	13,500.00
9300 · In Kind Contributions	72,688.53				89,741.93
9800 · Multi Yr Grant Revenue Offset	(10,000.00)				10,000.00
Total Other Income	99,187.33	21,650.00	77,537.33	458.14%	128,090.84
Other Expense					
9960 · Close Without Restr Balances	0.00				0.00
Total Other Expense	0.00				0.00
Net Other Income	99,187.33	21,650.00	77,537.33	458.14%	128,090.84

Net Income

Jul '23 - Jun 24	Budget	\$ Over Budget	% of Budget	Jul '22 - Jun 23
(205,401.10)	4,788.78	(210,189.88)	(4,289.22%)	(78,363.27)