BIG BROTHERS BIG SISTERS OF THE LEHIGH VALLEY INC
Profit & Loss Budget vs. Actual
July 2024 through February 2025

	Jul '24 - Feb 25	Budget	$ Over Budget	% of Budget	Jul '23 - Feb 24
Ordinary Income/Expense					
Income					
4100 · Contribution Revenue					
4110 · Grants	98,833.34	85,000.00	13,833.34	116.28%	97,595.94
4111 · Government Grants					
4112 · State Grants	0.00	0.00	0.00	0.0%	28,756.73
4115 · Federal Grants	110,882.25	108,986.00	1,896.25	101.74%	68,366.37
4111 · Government Grants - Other	0.00	0.00	0.00	0.0%	
Total 4111 · Government Grants	110,882.25	108,986.00	1,896.25	101.74%	97,123.10
4120 · EITC	66,750.00	52,500.00	14,250.00	127.14%	49,500.00
4125 · Corporate Donations	29,923.88	80,832.00	(50,908.12)	37.02%	9,688.20
4130 · Individuals Donations	56,739.27	68,000.00	(11,260.73)	83.44%	37,452.40
Total 4100 · Contribution Revenue	363,128.74	395,318.00	(32,189.26)	91.86%	291,359.64
4300 · Event Revenue					
4310 · Sponsorships	25,604.50	0.00	25,604.50	100.0%	44,162.50
4320 · Event Donations - Corporate	82,304.62	0.00	82,304.62	100.0%	39,766.82
4330 · Event Donations - Individual	37,851.21	0.00	37,851.21	100.0%	22,591.72
4340 · Raffle/Auction	6,960.00	0.00	6,960.00	100.0%	11,295.00
4300 · Event Revenue - Other	0.00	168,167.00	(168,167.00)	0.0%	
Total 4300 · Event Revenue	152,720.33	168,167.00	(15,446.67)	90.82%	117,816.04
4600 · Miscellaneous Income	0.00	32.50	(32.50)	0.0%	
4900 · Net Assets Released from Restr					
4920 · Purpose Restriction Release	0.00	0.00	0.00	0.0%	
Total 4900 · Net Assets Released from Restr	0.00	0.00	0.00	0.0%	
Total Income	515,849.07	563,517.50	(47,668.43)	91.54%	409,175.68
Cost of Goods Sold					
5000 · Cost of Goods Sold					
5001 · Event Donor Expenses	22,423.28	30,000.00	(7,576.72)	74.74%	33,508.94
5005 · Event Operating Expenses	4,333.95	5,246.00	(912.05)	82.61%	28,674.79
5006 · Event Coordinator	21,333.28	21,336.00	(2.72)	99.99%	29,333.26
5008 · Fundraising Costs	668.45	0.00	668.45	100.0%	825.88
5009 · Credit Card Fees - Events	1,698.18	1,664.00	34.18	102.05%	1,684.50
5000 · Cost of Goods Sold - Other	0.00	0.00	0.00	0.0%	
Total 5000 · Cost of Goods Sold	50,457.14	58,246.00	(7,788.86)	86.63%	94,027.37
5050 · Stewardship	1,509.39	2,000.00	(490.61)	75.47%	296.56
Total COGS	51,966.53	60,246.00	(8,279.47)	86.26%	94,323.93

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Gross Profit	463,882.54	503,271.50	(39,388.96)	92.17%	314,851.75
Expense					
5100 · Pass-Thru Expenses	0.00	0.00	0.00	0.0%	
5200 · Payroll and Staff Expenses					
5210 · Salaries & Wages	314,087.34	339,134.00	(25,046.66)	92.62%	336,177.00
5220 · Payroll Tax Expense	25,117.28	34,539.52	(9,422.24)	72.72%	26,407.08
5230 · Employee Benefits	26,703.06	28,299.36	(1,596.30)	94.36%	40,197.41
5235 · 401K Match	11,632.18	12,600.96	(968.78)	92.31%	10,183.50
5240 · Outside Services	1,060.00	1,056.00	4.00	100.38%	0.00
Total 5200 · Payroll and Staff Expenses	378,599.86	415,629.84	(37,029.98)	91.09%	412,964.99
5300 · Program Expense					
5301 · Community Based					
5302 · Match Activities	4,728.57	4,100.00	628.57	115.33%	4,810.06
5303 · Other Community Based	1,886.35	2,200.00	(313.65)	85.74%	817.35
Total 5301 · Community Based	6,614.92	6,300.00	314.92	105.0%	5,627.41
5305 · Site Based	6,038.07	11,999.92	(5,961.85)	50.32%	4,691.15
5306 · Matchforce Subscription	3,118.74	4,050.00	(931.26)	77.01%	2,825.00
5307 · Background Checks	590.15	666.64	(76.49)	88.53%	602.45
5308 · Recruitment	13,162.86	19,000.00	(5,837.14)	69.28%	1,661.22
5309 · Training	1,806.97	1,500.00	306.97	120.47%	9,960.26
5310 · Volunteer Appreciation	543.75	1,200.00	(656.25)	45.31%	1,041.60
5311 · Scholarships	10,000.00	10,000.00	0.00	100.0%	0.00
5315 · Other Program Expenses	1,271.11	1,880.00	(608.89)	67.61%	5,639.96
Total 5300 · Program Expense	43,146.57	56,596.56	(13,449.99)	76.24%	32,049.05
5400 · Facilities Expense					
5401 · R&M Building/Grounds	3,081.08	4,566.64	(1,485.56)	67.47%	2,552.81
5410 · Rent	0.00	0.00	0.00	0.0%	
5420 · Utilities	6,147.68	5,616.72	530.96	109.45%	6,654.43
5425 · Telephone	3,524.31	5,099.00	(1,574.69)	69.12%	4,361.02
5430 · Real Estate Taxes	0.00	0.00	0.00	0.0%	
5435 · Office Cleaning/Janitorial	3,192.00	3,192.00	0.00	100.0%	3,288.66
Total 5400 · Facilities Expense	15,945.07	18,474.36	(2,529.29)	86.31%	16,856.92
5500 · Office Expenses					
5505 · Board/Committee Expenses	0.00	3,000.00	(3,000.00)	0.0%	4,025.00
5515 · Conferences/Seminars	552.92	0.00	552.92	100.0%	527.82
5516 · Networking/Outreach	296.06	666.64	(370.58)	44.41%	191.50

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5519 · Office Supplies	2,636.12	2,500.00	136.12	105.45%	1,237.42
5520 · Water/Coffee	150.00	225.00	(75.00)	66.67%	150.00
5530 · Printing	949.54	400.00	549.54	237.39%	397.80
5540 · Postage	1,715.08	800.00	915.08	214.39%	1,696.48
5545 · IT Managed Services	5,740.00	5,672.00	68.00	101.2%	5,711.00
5550 · Software & Computer Supplies	0.00	0.00	0.00	0.0%	648.00
5555 · Database/Website	3,856.00	3,992.00	(136.00)	96.59%	4,992.00
5560 · Employment Costs/Screening/Ad	1,430.08	2,800.00	(1,369.92)	51.07%	747.25
5565 · Staff/Board Appreciation	1,415.92	1,100.00	315.92	128.72%	512.52
5570 · Dues & Subscriptions	5,860.99	4,666.64	1,194.35	125.59%	6,058.15
5576 · Equipment Lease	150.00	0.00	150.00	100.0%	0.00
5580 · R&M Equipment	2,167.91	2,833.36	(665.45)	76.51%	3,458.06
5700 · Travel and Entertainment					
5710 · Travel Expense	1,731.15	1,800.00	(68.85)	96.18%	1,970.81
5730 · Auto and Parking	92.75				
5700 · Travel and Entertainment - Other	0.00	0.00	0.00	0.0%	0.00
Total 5700 · Travel and Entertainment	1,823.90	1,800.00	23.90	101.33%	1,970.81
6000 · Professional Services					
6010 · Legal	288.00	2,333.36	(2,045.36)	12.34%	96.00
6020 · Consulting	3,600.00	10,000.00	(6,400.00)	36.0%	0.00
6030 · Advertising and Promotion	467.50	537.36	(69.86)	87.0%	896.05
6040 · Accounting and Auditing	32,016.08	33,000.00	(983.92)	97.02%	34,014.46
6050 · Payroll Service Fees	3,412.20	2,680.00	732.20	127.32%	3,757.91
6060 · Contract Services	9,346.88	6,666.64	2,680.24	140.2%	473.44
6070 · Website Services	2,870.00	2,666.64	203.36	107.63%	350.00
6075 · Affiliation Fees					
6076 · National Affiliation	8,094.48	12,000.00	(3,905.52)	67.45%	7,181.32
6077 · State Affiliation	250.00	250.00	0.00	100.0%	0.00
6078 · Public Filing	0.00	250.00	(250.00)	0.0%	250.00
Total 6075 · Affiliation Fees	8,344.48	12,500.00	(4,155.52)	66.76%	7,431.32
Total 6000 · Professional Services	60,345.14	70,384.00	(10,038.86)	85.74%	47,019.18
6300 · Insurance					
6310 · Commercial Insurance	3,146.58	2,787.36	359.22	112.89%	2,817.84
6315 · Crime	100.00	166.64	(66.64)	60.01%	166.64
6320 · Liability & Auto	13,082.00	11,207.84	1,874.16	116.72%	9,396.67
6325 · D&O	1,522.64	1,572.64	(50.00)	96.82%	1,497.64

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6330 · Workers Compensation	796.66	933.36	(136.70)	85.35%	887.33
Total 6300 · Insurance	18,647.88	16,667.84	1,980.04	111.88%	14,766.12
6500 · Bank and Finance Expense					
6510 · Bank Fees	335.55	150.00	185.55	223.7%	93.52
6520 · Finance Charges	4,112.67	3,850.00	262.67	106.82%	1,387.97
6530 · Late Fees	703.72				0.00
6540 · Credit Card / Merchant Fees	1,101.64	800.00	301.64	137.71%	811.88
Total 6500 · Bank and Finance Expense	6,253.58	4,800.00	1,453.58	130.28%	2,293.37
Total 5500 · Office Expenses	113,991.12	122,307.48	(8,316.36)	93.2%	96,402.48
8900 · Allocation of Expenses	0.00	0.00	0.00	0.0%	
Total Expense	551,682.62	613,008.24	(61,325.62)	90.0%	558,273.44
Net Ordinary Income	(87,800.08)	(109,736.74)	21,936.66	80.01%	(243,421.69)
Other Income/Expense					
Other Income					
9100 · Net Investment Income					
9102 · Interest	47.75	0.00	47.75	100.0%	175.29
9104 · Dividends	971.11	0.00	971.11	100.0%	2,098.37
9110 · Unrealized Gains and Losses	(767.11)	0.00	(767.11)	100.0%	3,169.56
9120 · Realized Gains and Losses	5,263.81	0.00	5,263.81	100.0%	1,553.18
9190 · Investment Expenses	(364.04)	0.00	(364.04)	100.0%	(721.13)
Total 9100 · Net Investment Income	5,151.52	0.00	5,151.52	100.0%	6,275.27
9201 · Building Rental Income	14,175.00	15,120.00	(945.00)	93.75%	14,500.00
9300 · In Kind Contributions	0.00	0.00	0.00	0.0%	27,369.72
9800 · Multi Yr Grant Revenue Offset	0.00	0.00	0.00	0.0%	(10,000.00)
Total Other Income	19,326.52	15,120.00	4,206.52	127.82%	38,144.99
Other Expense					
9900 · Release Net Assets	0.00	0.00	0.00	0.0%	
9960 · Close Without Restr Balances	0.00	0.00	0.00	0.0%	
Total Other Expense	0.00	0.00	0.00	0.0%	
Net Other Income	19,326.52	15,120.00	4,206.52	127.82%	38,144.99
Net Income	(68,473.56)	(94,616.74)	26,143.18	72.37%	(205,276.70)