

## Profit &amp; Loss Budget vs. Actual

July 2024 through June 2025

	Jul '24 - Jun 25	Budget	\$ Over Budget	% of Budget	Jul '23 - Jun 24
Ordinary Income/Expense					
Income					
4100 · Contribution Revenue					
4110 · Grants	117,166.61	163,000.00	(45,833.39)	71.88%	163,333.36
4111 · Government Grants					
4112 · State Grants	0.00	0.00	0.00	0.0%	28,756.73
4115 · Federal Grants	158,492.70	212,930.00	(54,437.30)	74.43%	112,946.39
4111 · Government Grants - Other	0.00	0.00	0.00	0.0%	0.00
Total 4111 · Government Grants	158,492.70	212,930.00	(54,437.30)	74.43%	141,703.12
4120 · EITC	101,750.00	140,000.00	(38,250.00)	72.68%	84,500.00
4125 · Corporate Donations	78,561.91	112,500.00	(33,938.09)	69.83%	19,810.23
4130 · Individuals Donations	95,305.28	94,500.00	805.28	100.85%	64,339.85
Total 4100 · Contribution Revenue	551,276.50	722,930.00	(171,653.50)	76.26%	473,686.56
4300 · Event Revenue					
4310 · Sponsorships	47,972.95	0.00	47,972.95	100.0%	44,162.50
4320 · Event Donations - Corporate	110,787.36	0.00	110,787.36	100.0%	78,961.07
4330 · Event Donations - Individual	81,685.42	0.00	81,685.42	100.0%	88,320.44
4340 · Raffle/Auction	6,960.00	0.00	6,960.00	100.0%	16,993.32
4350 · Other Event Revenue	2.00				0.00
4300 · Event Revenue - Other	0.00	247,500.00	(247,500.00)	0.0%	0.00
Total 4300 · Event Revenue	247,407.73	247,500.00	(92.27)	99.96%	228,437.33
4600 · Miscellaneous Income	0.00	50.00	(50.00)	0.0%	0.00
4900 · Net Assets Released from Restr					
4920 · Purpose Restriction Release	0.00	0.00	0.00	0.0%	0.00
Total 4900 · Net Assets Released from Restr	0.00	0.00	0.00	0.0%	0.00
Total Income	798,684.23	970,480.00	(171,795.77)	82.3%	702,123.89
Cost of Goods Sold					
5000 · Cost of Goods Sold					
5001 · Event Donor Expenses	43,778.80	40,000.00	3,778.80	109.45%	42,760.63
5005 · Event Operating Expenses	9,558.76	6,496.00	3,062.76	147.15%	58,644.28

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5006 · Event Coordinator	31,999.92	32,004.00	(4.08)	99.99%	37,333.24
5008 · Fundraising Costs	850.45	0.00	850.45	100.0%	990.88
5009 · Credit Card Fees - Events	1,975.83	2,500.00	(524.17)	79.03%	4,696.72
5000 · Cost of Goods Sold - Other	0.00	0.00	0.00	0.0%	0.00
Total 5000 · Cost of Goods Sold	88,163.76	81,000.00	7,163.76	108.84%	144,425.75
5050 · Stewardship	3,100.97	3,000.00	100.97	103.37%	2,097.55
Total COGS	91,264.73	84,000.00	7,264.73	108.65%	146,523.30
Gross Profit	707,419.50	886,480.00	(179,060.50)	79.8%	555,600.59
Expense					
5100 · Pass-Thru Expenses	0.00	0.00	0.00	0.0%	0.00
5200 · Payroll and Staff Expenses					
5210 · Salaries & Wages	462,738.70	504,201.00	(41,462.30)	91.78%	500,074.34
5220 · Payroll Tax Expense	37,300.82	51,809.26	(14,508.44)	72.0%	39,271.47
5230 · Employee Benefits	37,452.43	39,749.20	(2,296.77)	94.22%	56,458.09
5235 · 401K Match	17,595.60	18,901.47	(1,305.87)	93.09%	13,210.09
5240 · Outside Services	11,504.00	1,584.00	9,920.00	726.26%	0.00
Total 5200 · Payroll and Staff Expenses	566,591.55	616,244.93	(49,653.38)	91.94%	609,013.99
5300 · Program Expense					
5301 · Community Based					
5302 · Match Activities	5,281.27	10,000.00	(4,718.73)	52.81%	5,939.61
5303 · Other Community Based	3,766.35	2,200.00	1,566.35	171.2%	20,286.39
Total 5301 · Community Based	9,047.62	12,200.00	(3,152.38)	74.16%	26,226.00
5305 · Site Based	8,684.94	18,000.00	(9,315.06)	48.25%	8,470.31
5306 · Matchforce Subscription	7,713.38	6,075.00	1,638.38	126.97%	5,862.50
5307 · Background Checks	936.05	1,000.00	(63.95)	93.61%	798.20
5308 · Recruitment	15,694.31	24,000.00	(8,305.69)	65.39%	8,952.42
5309 · Training	1,806.97	5,500.00	(3,693.03)	32.85%	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	3,760.00	(2,488.89)	33.81%	8,422.32

## BIG BROTHERS BIG SISTERS OF THE LEHIGH VALLEY INC

## Profit &amp; Loss Budget vs. Actual

July 2024 through June 2025

	Jul '24 - Jun 25	Budget	\$ Over Budget	% of Budget	Jul '23 - Jun 24
Total 5300 · Program Expense	55,698.13	81,735.00	(26,036.87)	68.15%	69,733.61
5400 · Facilities Expense					
5401 · R&M Building/Grounds	4,553.96	6,850.00	(2,296.04)	66.48%	3,852.38
5410 · Rent	0.00	0.00	0.00	0.0%	0.00
5420 · Utilities	10,805.08	8,425.00	2,380.08	128.25%	9,288.02
5425 · Telephone	4,722.02	7,000.00	(2,277.98)	67.46%	6,028.24
5430 · Real Estate Taxes	0.00	0.00	0.00	0.0%	0.00
5435 · Office Cleaning/Janitorial	4,898.96	4,788.00	110.96	102.32%	4,884.66
Total 5400 · Facilities Expense	24,980.02	27,063.00	(2,082.98)	92.3%	24,053.30
5500 · Office Expenses					
5505 · Board/Committee Expenses	3,522.49	4,500.00	(977.51)	78.28%	12,461.26
5515 · Conferences/Seminars	552.92	3,000.00	(2,447.08)	18.43%	1,578.44
5516 · Networking/Outreach	513.20	1,000.00	(486.80)	51.32%	499.50
5519 · Office Supplies	3,088.97	3,750.00	(661.03)	82.37%	2,016.14
5520 · Water/Coffee	300.00	300.00	0.00	100.0%	300.00
5530 · Printing	949.54	600.00	349.54	158.26%	446.80
5540 · Postage	2,183.36	1,200.00	983.36	181.95%	2,271.87
5545 · IT Managed Services	8,521.00	8,508.00	13.00	100.15%	8,459.00
5550 · Software & Computer Supplies	405.00	0.00	405.00	100.0%	648.00
5555 · Database/Website	4,206.00	5,988.00	(1,782.00)	70.24%	6,988.00
5560 · Employment Costs/Screening/Ad	1,991.74	2,800.00	(808.26)	71.13%	747.25
5565 · Staff/Board Appreciation	1,834.03	1,500.00	334.03	122.27%	867.55
5570 · Dues & Subscriptions	7,680.17	7,000.00	680.17	109.72%	9,057.81
5575 · Equipment Rental	0.00	0.00	0.00	0.0%	0.00
5580 · R&M Equipment	3,237.78	4,250.00	(1,012.22)	76.18%	4,480.66
5700 · Travel and Entertainment					
5710 · Travel Expense	3,076.22	2,800.00	276.22	109.87%	2,759.94
5730 · Auto and Parking	104.65				0.00
5700 · Travel and Entertainment - Other	0.00	0.00	0.00	0.0%	0.00
Total 5700 · Travel and Entertainment	3,180.87	2,800.00	380.87	113.6%	2,759.94

## BIG BROTHERS BIG SISTERS OF THE LEHIGH VALLEY INC

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6000 · Professional Services					
6010 · Legal	1,476.00	3,500.00	(2,024.00)	42.17%	1,434.00
6020 · Consulting	3,600.00	10,000.00	(6,400.00)	36.0%	190.00
6030 · Advertising and Promotion	654.50	806.00	(151.50)	81.2%	1,270.05
6040 · Accounting and Auditing	38,896.39	45,000.00	(6,103.61)	86.44%	47,004.69
6050 · Payroll Service Fees	5,143.47	4,020.00	1,123.47	127.95%	5,197.36
6060 · Contract Services	13,209.38	10,000.00	3,209.38	132.09%	1,050.00
6070 · Website Services	3,220.00	4,000.00	(780.00)	80.5%	1,369.75
6075 · Affiliation Fees					
6076 · National Affiliation	14,955.28	18,000.00	(3,044.72)	83.09%	15,275.80
6077 · State Affiliation	250.00	250.00	0.00	100.0%	0.00
6078 · Public Filing	250.00	250.00	0.00	100.0%	250.00
Total 6075 · Affiliation Fees	15,455.28	18,500.00	(3,044.72)	83.54%	15,525.80
Total 6000 · Professional Services	81,655.02	95,826.00	(14,170.98)	85.21%	73,041.65
6300 · Insurance					
6310 · Commercial Insurance	5,021.41	4,181.00	840.41	120.1%	4,256.00
6315 · Crime	150.00	250.00	(100.00)	60.0%	250.00
6320 · Liability & Auto	18,012.75	16,811.71	1,201.04	107.14%	14,530.66
6325 · D&O	2,284.00	2,359.00	(75.00)	96.82%	2,284.00
6330 · Workers Compensation	3,935.00	1,400.00	2,535.00	281.07%	1,298.67
Total 6300 · Insurance	29,403.16	25,001.71	4,401.45	117.61%	22,619.33
6500 · Bank and Finance Expense					
6510 · Bank Fees	713.64	225.00	488.64	317.17%	223.86
6520 · Finance Charges	6,263.01	5,775.00	488.01	108.45%	3,981.94
6525 · Lease Interest Expense	683.12				0.00
6530 · Late Fees	909.15				0.00
6540 · Credit Card / Merchant Fees	4,191.96	1,200.00	2,991.96	349.33%	1,067.18
6500 · Bank and Finance Expense - Other	0.00	0.00	0.00	0.0%	0.00
Total 6500 · Bank and Finance Expense	12,760.88	7,200.00	5,560.88	177.23%	5,272.98
8000 · Depreciation Expense	2,966.68				18,793.78

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Total 5500 · Office Expenses	168,952.81	175,223.71	(6,270.90)	96.42%	173,309.96
8900 · Allocation of Expenses	0.00	0.00	0.00	0.0%	0.00
<b>Total Expense</b>	<b>816,222.51</b>	<b>900,266.64</b>	<b>(84,044.13)</b>	<b>90.67%</b>	<b>876,110.86</b>
Net Ordinary Income	(108,803.01)	(13,786.64)	(95,016.37)	789.19%	(320,510.27)
Other Income/Expense					
Other Income					
9100 · Net Investment Income					
9102 · Interest	58.33	0.00	58.33	100.0%	192.45
9104 · Dividends	1,357.94	0.00	1,357.94	100.0%	3,253.57
9110 · Unrealized Gains and Losses	(22,258.36)	0.00	(22,258.36)	100.0%	(363.80)
9120 · Realized Gains and Losses	24,263.88	0.00	24,263.88	100.0%	12,170.69
9190 · Investment Expenses	(462.25)	0.00	(462.25)	100.0%	(944.11)
<b>Total 9100 · Net Investment Income</b>	<b>2,959.54</b>	<b>0.00</b>	<b>2,959.54</b>	<b>100.0%</b>	<b>14,308.80</b>
9201 · Building Rental Income	22,025.00	23,080.00	(1,055.00)	95.43%	22,190.00
9300 · In Kind Contributions	0.00	0.00	0.00	0.0%	72,688.53
9800 · Multi Yr Grant Revenue Offset	0.00	0.00	0.00	0.0%	(10,000.00)
<b>Total Other Income</b>	<b>24,984.54</b>	<b>23,080.00</b>	<b>1,904.54</b>	<b>108.25%</b>	<b>99,187.33</b>
Other Expense					
9900 · Release Net Assets	0.00	0.00	0.00	0.0%	0.00
9960 · Close Without Restr Balances	0.00	0.00	0.00	0.0%	0.00
<b>Total Other Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	<b>0.00</b>
Net Other Income	24,984.54	23,080.00	1,904.54	108.25%	99,187.33
<b>Net Income</b>	<b>(83,818.47)</b>	<b>9,293.36</b>	<b>(93,111.83)</b>	<b>(901.92%)</b>	<b>(221,322.94)</b>