

Foundation for Lincoln Public Schools **Operating Statement of Activities - Previous Period Comparison**

	Year to Date April 30, 2025 Actual	Prior Year to Date April 30, 2024 Actual	\$ Difference April 30, 2025 Change \$	% Difference April 30, 2025 Change %
Revenues				
Grant Revenue				
Grants	7,500.00	18,750.00	(11,250.00)	(60.00) %
Total Grant Revenue	7,500.00	18,750.00	(11,250.00)	(60.00) %
Deductible Contributions				
Contributions - General	132,156.69	120,972.70	11,183.99	9.24 %
Total Deductible Contributions	132,156.69	120,972.70	11,183.99	9.24 %
Other Revenue				
In-Kind Contributions				
In-Kind Contributions	15,063.13	4,033.34	11,029.79	273.46 %
Total In-Kind Contributions	15,063.13	4,033.34	11,029.79	273.46 %
Administration Fees				
Cost Reimbursement	82,659.17	76,310.30	6,348.87	8.31 %
Management Administration	166,876.94	152,516.45	14,360.49	9.41 %
Total Administration Fees	249,536.11	228,826.75	20,709.36	9.05 %
Miscellaneous Income				
Misc Income	35.58	842.59	(807.01)	(95.77) %
Total Miscellaneous Income	35.58	842.59	(807.01)	(95.77) %
Total Other Revenue	264,634.82	233,702.68	30,932.14	13.23 %
Investment Revenue and Fees				
Investment Revenue & Fees				
Interest & Dividends	195,683.56	154,670.52	41,013.04	26.51 %
Unrealized Gain/Loss	(9,386.75)	16,469.20	(25,855.95)	(156.99) %
Realized Gain/Loss	(88.08)	0.00	(88.08)	100.00 %
Change in Value of Split Interest Agreements	(635.01)	(662.73)	27.72	(4.18) %
Annual Payout	75,704.58	77,740.79	(2,036.21)	(2.61) %
Total Investment Revenue & Fees	261,278.30	248,217.78	13,060.52	5.26 %
Total Investment Revenue and Fees	261,278.30	248,217.78	13,060.52	5.26 %
Total Revenues	665,569.81	621,643.16	43,926.65	7.06 %
Expenses				
Personnel Expenses				
Salaries	452,410.90	496,175.21	(43,764.31)	(8.82) %
Temp Wages	14,941.85	0.00	14,941.85	100.00 %
Payroll Taxes	39,961.09	49,225.48	(9,264.39)	(18.82) %
Retirement Contributions	12,668.80	14,288.51	(1,619.71)	(11.33) %
Benefits	38,044.52	40,989.40	(2,944.88)	(7.18) %
Payroll Other	29,519.35	996.50	28,522.85	2,862.30 %
Staff Recognition-Anniversary etc.	1,385.04	1,550.02	(164.98)	(10.64) %
Total Personnel Expenses	588,931.55	603,225.12	(14,293.57)	(2.36) %
Administrative Expenses				
Advertising/Marketing	248.31	2,050.54	(1,802.23)	(87.89) %
Bank Fees	1,636.09	2,454.94	(818.85)	(33.35) %
Board of Directors Expense	647.91	2,047.28	(1,399.37)	(68.35) %
Credit Card Merchant Fee	5,158.12	5,372.78	(214.66)	(3.99) %
Dues and Subscriptions	3,367.15	12,452.56	(9,085.41)	(72.96) %
Insurance Corporate	8,392.56	5,131.88	3,260.68	63.53 %
Misc Expense	1,451.96	2,068.94	(616.98)	(29.82) %
Office Supplies	703.23	1,746.59	(1,043.36)	(59.73) %
Payroll Processing Fees	2,822.66	3,133.55	(310.89)	(9.92) %
Postage	32.65	3,332.63	(3,299.98)	(99.02) %
Printing/copies	4,670.92	3,127.89	1,543.03	49.33 %
Technology - Hardware	1,644.66	2,746.65	(1,101.99)	(40.12) %
Technology - Software	60.00	0.00	60.00	100.00 %
Technology - Services	32,622.86	17,427.30	15,195.56	87.19 %
Total Administrative Expenses	63,459.08	63,093.53	365.55	0.57 %
Rent and Utilities				
Rent - FLPS	1.00	1.00	0.00	0.00 %
Total Rent and Utilities	1.00	1.00	0.00	0.00 %
Professional Fees and Services				
Independent Contractors	2,250.00	1,687.50	562.50	33.33 %
Accounting & Payroll Services	73,400.00	71,200.00	2,200.00	3.08 %
Audit/Review	21,500.00	0.00	21,500.00	100.00 %
Consulting Services	1,333.34	2,659.41	(1,326.07)	(49.86) %
Legal	4,158.50	535.00	3,623.50	677.28 %
Total Professional Fees and Services	102,641.84	76,081.91	26,559.93	34.90 %
Travel and Meetings Expense				
Lodging	941.28	4,040.56	(3,099.28)	(76.70) %
Meals/Hospitality	2,268.76	3,316.01	(1,047.25)	(31.58) %
Registration conferences/meeting	4,753.20	7,348.40	(2,595.20)	(35.31) %

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Transportation/parking/mileage	1,032.80	3,787.73	(2,754.93)	(72.73) %
Total Travel and Meetings Expense	8,996.04	18,492.70	(9,496.66)	(51.35) %
Other Expenses				
Other Expense				
In-Kind Expenses	15,063.13	4,033.34	11,029.79	273.46 %
Fund Transfers	(376.00)	29,084.14	(29,460.14)	(101.29) %
Management Administration	3,721.69	4,508.45	(786.76)	(17.45) %
Interest Expense	0.00	7.88	(7.88)	(100.00) %
Bad Debt Expense	0.00	4,642.89	(4,642.89)	(100.00) %
Total Other Expense	18,408.82	42,276.70	(23,867.88)	(56.45) %
Total Other Expenses	18,408.82	42,276.70	(23,867.88)	(56.45) %
Total Expenses	782,438.33	803,170.96	(20,732.63)	(2.58) %
Total Net Increase (Decrease)	(116,868.52)	(181,527.80)	64,659.28	(35.61) %
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