

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

	Year to Date March 31, 2025 Actual	Prior Year to Date March 31, 2024 Actual	\$ Difference March 31, 2025 Change \$	% Difference March 31, 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	128,068.35	112,835.82	15,232.53	13.49 %
Total Deductible Contributions	128,068.35	112,835.82	15,232.53	13.49 %
Other Revenue				
In-Kind Contributions				
In-Kind Contributions	13,221.46	2,191.67	11,029.79	503.25 %
Total In-Kind Contributions	13,221.46	2,191.67	11,029.79	503.25 %
Administration Fees				
Cost Reimbursement	79,451.49	76,191.55	3,259.94	4.27 %
Management Administration	146,438.54	132,119.20	14,319.34	10.83 %
Total Administration Fees	225,890.03	208,310.75	17,579.28	8.43 %
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	239,147.07	211,345.01	27,802.06	13.15 %
Investment Revenue and Fees				
Investment Revenue & Fees				
Interest & Dividends	173,458.73	125,012.16	48,446.57	38.75 %
Unrealized Gain/Loss	(8,194.12)	27,936.27	(36,130.39)	(129.33) %
Realized Gain/Loss	(88.08)	0.00	(88.08)	100.00 %
Change in Value of Split Interest Agreements	380.92	(662.73)	1,043.65	(157.47) %
Annual Payout	75,704.58	77,740.79	(2,036.21)	(2.61) %
Total Investment Revenue & Fees	241,262.03	230,026.49	11,235.54	4.88 %
Total Investment Revenue and Fees	241,262.03	230,026.49	11,235.54	4.88 %
Total Revenues	615,977.45	572,957.32	43,020.13	7.50 %
Expenses				
Personnel Expenses				
Salaries	383,795.40	427,533.79	(43,738.39)	(10.23) %
Temp Wages	14,941.85	0.00	14,941.85	100.00 %
Payroll Taxes	35,655.47	43,839.45	(8,183.98)	(18.66) %
Retirement Contributions	11,174.47	12,566.09	(1,391.62)	(11.07) %
Benefits	29,086.82	34,084.09	(4,997.27)	(14.66) %
Payroll Other	29,398.85	873.50	28,525.35	3,265.63 %
Staff Recognition-Anniversary etc.	1,190.57	1,454.98	(264.41)	(18.17) %
Total Personnel Expenses	505,243.43	520,351.90	(15,108.47)	(2.90) %
Administrative Expenses				
Advertising/Marketing	75.00	2,050.54	(1,975.54)	(96.34) %
Bank Fees	1,478.86	2,193.95	(715.09)	(32.59) %
Board of Directors Expense	506.74	47.28	459.46	971.78 %
Credit Card Merchant Fee	4,589.67	4,879.95	(290.28)	(5.94) %
Dues and Subscriptions	3,122.02	10,897.73	(7,775.71)	(71.35) %
Insurance Corporate	7,722.62	3,265.39	4,457.23	136.49 %
Misc Expense	1,401.98	2,049.22	(647.24)	(31.58) %
Office Supplies	574.22	1,334.53	(760.31)	(56.97) %
Payroll Processing Fees	2,482.61	2,804.75	(322.14)	(11.48) %
Postage	29.20	3,332.63	(3,303.43)	(99.12) %
Printing/copies	4,344.27	3,044.82	1,299.45	42.67 %
Technology - Hardware	1,597.60	1,950.09	(352.49)	(18.07) %
Technology - Software	60.00	0.00	60.00	100.00 %
Technology - Services	28,514.10	15,972.00	12,542.10	78.52 %
Total Administrative Expenses	56,498.89	53,822.88	2,676.01	4.97 %
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	2,000.00	1,687.50	312.50	18.51 %
Accounting & Payroll Services	64,225.00	62,300.00	1,925.00	3.08 %
Audit/Review	21,500.00	0.00	21,500.00	100.00 %
Consulting Services	1,333.34	2,331.54	(998.20)	(42.81) %
Legal	4,158.50	535.00	3,623.50	677.28 %
Total Professional Fees and Services	93,216.84	66,854.04	26,362.80	39.43 %
Travel and Meetings Expense				
Lodging	941.28	4,040.56	(3,099.28)	(76.70) %
Meals/Hospitality	2,002.83	3,076.32	(1,073.49)	(34.89) %
Registration conferences/meeting	1,923.20	6,066.55	(4,143.35)	(68.29) %

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	Actual	Actual	Change \$	Change %
Transportation/parking/mileage	1,032.80	3,737.73	(2,704.93)	(72.36) %
Total Travel and Meetings Expense	5,900.11	16,921.16	(11,021.05)	(65.13) %
Other Expenses				
Other Expense				
In-Kind Expenses	13,221.46	2,191.67	11,029.79	503.25 %
Fund Transfers	(376.00)	29,084.14	(29,460.14)	(101.29) %
Management Administration	3,268.25	3,989.68	(721.43)	(18.08) %
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	16,113.71	39,916.26	(23,802.55)	(59.63) %
Total Other Expenses	16,113.71	39,916.26	(23,802.55)	(59.63) %
Total Expenses	676,973.98	697,867.24	(20,893.26)	(2.99) %
Total Net Increase (Decrease)	(60,996.53)	(124,909.92)	63,913.39	(51.16) %
Total Net Increase (Decrease)	(60,996.53)	(124,909.92)	63,913.39	(51.16) %