

**Foundation for South Orange County Community College District
Statement of Financial Position**

Assets and Liabilities	06/30/2025	06/30/2024	Variance
ASSETS			
<i>Current Assets:</i>			
Cash and investments	22,308.39	24,759.70	(2,451.31)
Accounts receivable	0.00	0.00	0.00
Other	0.00	0.00	0.00
Total current assets	22,308.39	24,759.70	(2,451.31)
<i>Non-current assets:</i>			
Long-term assets	0.00	0.00	0.00
Fixed assets	0.00	0.00	0.00
Total non-current assets	0.00	0.00	0.00
TOTAL ASSETS	22,308.39	24,759.70	(2,451.31)
LIABILITIES AND NET ASSETS			
<i>Liabilities:</i>			
Trust account liability	0.00	0.00	0.00
Accounts payable	0.00	0.00	0.00
Other liabilities	0.00	0.00	0.00
Total current liabilities	0.00	0.00	0.00
<i>Net Assets:</i>			
Unrestricted	22,308.39	24,759.70	(2,451.31)
Temporarily Restricted	0.00	0.00	0.00
Permanently Restricted	0.00	0.00	0.00
Total net assets	22,308.39	24,759.70	(2,451.31)
TOTAL LIABILITIES AND NET ASSETS	22,308.39	24,759.70	(2,451.31)

**Foundation for South Orange County Community College District
Statement of Activities**

	YTD Ending 06/30/2025	YTD Ending 06/30/2024	Variance
SUPPORT AND REVENUE:			
Contributions	4,500.00	10,400.00	(5,900.00)
Other Revenue	0.00	0.00	0.00
Total Support and Revenue	4,500.00	10,400.00	(5,900.00)
 EXPENSES:			
Academic Salaries	0.00	0.00	0.00
Classified Salaries	0.00	0.00	0.00
Fringe Benefits	0.00	0.00	0.00
Book and Supplies	4,200.96	0.00	4,200.96
Other Operating Expenses and Services	2,750.35	3,957.78	(1,207.43)
Capital Outlay	0.00	0.00	0.00
Other Outgoing	0.00	0.00	0.00
Total Expenses	6,951.31	3,957.78	2,993.53
Net Asset Change	(2,451.31)	6,442.22	(8,893.53)
 Beginning Balance	24,759.70	18,317.48	6,442.22
Prior Year Audit Adjustment	0.00	0.00	0.00
Ending Balance	22,308.39	24,759.70	(2,451.31)

**Foundation for South Orange County Community College District
Operating Activities Budget to Actuals**

	Budget	Actuals as of 06/30/2025	Available	Actual % of Budget
REVENUE:				
Contributions	2,500.00	4,500.00	(2,000.00)	180%
Other Revenue	0.00	0.00	0.00	0%
TOTAL REVENUE	2,500.00	4,500.00	(2,000.00)	180%
EXPENSES:				
Salaries & Benefits	0.00	0.00	0.00	0%
Supplies	1,500.00	4,200.96	(2,700.96)	280%
Other Operating Expenses	8,500.00	2,750.35	5,749.65	32%
Capital Outlay	0.00	0.00	0.00	0%
Other Financing Uses	0.00	0.00	0.00	0%
TOTAL EXPENSES	10,000.00	6,951.31	3,048.69	70%
Contingency	0.00	0.00	0.00	0%
Net Income	(7,500.00)	(2,451.31)	5,048.69	33%