

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

	9/30/2025	09/30/2024	Variance
ASSETS			
<i>Current Assets:</i>			
Cash and investments	22,308.39	24,437.52	(2,129.13)
Standard: Cash and Equivalents	24,437.52	24,437.52	0.00
Accounts receivable	7,000.00	0.00	7,000.00
Other	0.00	0.00	0.00
Total Current Assets	29,308.39	24,437.52	4,870.87
<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	29,308.39	24,437.52	4,870.87
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	29,308.39	24,437.52	4,870.87
Temporarily Restricted	0.00	0.00	0.00
Permanently Restricted	0.00	0.00	0.00
Total Net Assets	29,308.39	24,437.52	4,870.87
TOTAL LIABILITIES AND NET ASSETS	29,308.39	24,437.52	4,870.87

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

	YTD Period Ending 09/30/2025	YTD Period Ending 09/30/2024	Variance
SUPPORT AND REVENUE:			
Contributions	7,000.00	0.00	7,000.00
Other Revenue	0.00	0.00	0.00
Total Support and Revenue	7,000.00	0.00	7,000.00
 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
Books and Supplies	0.00	322.18	(322.18)
Other Operating Expenses and Services	0.00	0.00	0.00
 Capital Outlay	0.00	0.00	0.00
Other Outgoing	0.00	0.00	0.00
Total Expenses	0.00	322.18	(322.18)
 Net Asset Change	7,000.00	(322.18)	6,677.82
 Beginning Balance	22,308.39	24,759.70	(2,451.31)
Prior Year Audit Adjustment	0.00	0.00	0.00
 Ending Balance	29,308.39	24,437.52	4,870.87

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

	Budget	Actuals as of 09/30/2025	Available	Actual % of Budget
REVENUE:				
Contributions	7,000.00	7,000.00	0.00	100%
In-Kind Donations	2,500.00	0.00	(2,500.00)	0%
TOTAL REVENUE	9,500.00	7,000.00	(2,500.00)	74%
EXPENSES:				
Supplies	6,175.00	0.00	6,175.00	0%
44100 Non-Instructional Supplies	375.00	0.00	375.00	0%
44400 Refreshments and Meals - Non-Catered	5,000.00	0.00	5,000.00	0%
46300 Non-Cash Awards/Recognition	800.00	0.00	800.00	0%
Other Operating Expenses	3,825.00	0.00	3,825.00	0%
52100 Conferences/Travel	500.00	0.00	500.00	0%
54100 Insurance	275.00	0.00	275.00	0%
59042 Foundation Meetings/Outreach	500.00	0.00	500.00	0%
59030 Donated Operating Services (Foundation)	2,500.00	0.00	2,500.00	0%
59020 Fees and Assessments	50.00	0.00	50.00	0%
TOTAL EXPENSES	10,000.00	0.00	10,000.00	0%
Net Asset Change	(500.00)	7,000.00	7,500.00	