

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

	12/31/2025	12/31/2024	Variance
ASSETS			
<i>Current Assets:</i>			
Cash and investments	19,954.07	23,629.15	(3,675.08)
Accounts receivable	7,000.00	2,000.00	5,000.00
Other	0.00	0.00	0.00
Total Current Assets	26,954.07	25,629.15	1,324.92
<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	26,954.07	25,629.15	1,324.92
LIABILITIES AND NET ASSETS			
<i>Liabilities:</i>			
Trust account liability	0.00	0.00	0.00
Accounts payable	0.00	573.61	(573.61)
Other liabilities	0.00	0.00	0.00
Total Current Liabilities	0.00	573.61	(573.61)
<i>Net Assets:</i>			
Unrestricted	26,954.07	25,055.54	1,898.53
Temporarily Restricted	0.00	0.00	0.00
Permanently Restricted	0.00	0.00	0.00
Total Net Assets	26,954.07	25,055.54	1,898.53
TOTAL LIABILITIES AND NET ASSETS	26,954.07	25,629.15	1,324.92

Foundation for South Orange County Community College District
Statement of Activities

	YTD Period Ending	YTD Period Ending	Variance
	12/31/2025	12/31/2024	
SUPPORT AND REVENUE:			
Contributions	7,015.00	4,500.00	2,515.00
Other Revenue	0.00	0.00	0.00
Total Support and Revenue	7,015.00	4,500.00	2,515.00
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	1,731.77	1,453.81	277.96
Other Operating Expenses and Services	637.55	2,750.35	(2,112.80)
Capital Outlay	0.00	0.00	0.00
Other Outgoing	0.00	0.00	0.00
Total Expenses	2,369.32	4,204.16	(1,834.84)
Net Asset Change	4,645.68	295.84	680.16
Beginning Balance	22,308.39	24,759.70	(2,451.31)
Prior Year Audit Adjustment	0.00	0.00	0.00
Ending Balance	26,954.07	25,055.54	1,898.53
	4,645.68	295.84	4,349.84

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

	Budget	Actuals as of 12/31/2025	Available	Actual % of Budget
REVENUE:				
Contributions	7,000	7,015	0.00	100%
In-Kind Donations	2,500	-	(2,500.00)	0%
TOTAL REVENUE	9,500	7,015	(2,500.00)	74%
EXPENSES:				
Supplies		-	0.00	
44100 Non-Instructional Supplies	375	-	375.00	0%
44400 Refreshments and Meals - Non-Catered	5,000	1,877	3,123.00	38%
46300 Non-Cash Awards/Recognition	800	468	332.00	59%
Other Operating Expenses		-	0.00	
52100 Conferences/Travel	500	-	500.00	0%
54100 Insurance	275	-	275.00	0%
59042 Foundation Meetings/Outreach	500	-	500.00	0%
59030 Donated Operating Services (Foundation)	2,500	-	2,500.00	0%
59020 Fees and Assessments	50	25	25.00	50%
TOTAL EXPENSES	10,000	2,370	7,630	24%
Net Asset Change		(500)	4,645	5,145