

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

	3/31/2026	03/31/2025	Variance
<b>ASSETS</b>			
<i>Current Assets:</i>			
Cash and investments	24,757.08	23,767.91	989.17
Accounts receivable	0.00	0.00	0.00
Other	0.00	0.00	0.00
<b>Total Current Assets</b>	<b>24,757.08</b>	<b>23,767.91</b>	<b>989.17</b>
<i>Non-current assets:</i>			
Long-term assets	0.00	0.00	0.00
Fixed assets	0.00	0.00	0.00
<b>Total Non-Current Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL ASSETS</b>	<b>24,757.08</b>	<b>23,767.91</b>	<b>989.17</b>
<b>LIABILITIES AND NET ASSETS</b>			
<i>Liabilities:</i>			
Trust account liability	0.00	0.00	0.00
Accounts payable	656.62	138.37	518.25
Other liabilities	0.00	0.00	0.00
<b>Total Current Liabilities</b>	<b>656.62</b>	<b>138.37</b>	<b>518.25</b>
<i>Net Assets:</i>			
Unrestricted	24,100.46	23,629.54	470.92
Temporarily Restricted	0.00	0.00	0.00
Permanently Restricted	0.00	0.00	0.00
<b>Total Net Assets</b>	<b>24,100.46</b>	<b>23,629.54</b>	<b>989.17</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>24,757.08</b>	<b>23,767.91</b>	<b>989.17</b>

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

	YTD Period Ending 3/31/2026	YTD Period Ending 3/31/2025	Variance
<b>SUPPORT AND REVENUE:</b>			
Contributions	7,015.00	4,500.00	2,515.00
Other Revenue	0.00	0.00	0.00
<b>Total Support and Revenue</b>	<b>7,015.00</b>	<b>4,500.00</b>	<b>2,515.00</b>
<b>EXPENSES:</b>			
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	4,541.31	2,879.81	1,661.50
Other Operating Expenses and Services	681.62	2,750.35	(2,068.73)
Capital Outlay	0.00	0.00	0.00
Other Outgoing	0.00	0.00	0.00
<b>Total Expenses</b>	<b>5,222.93</b>	<b>5,630.16</b>	<b>(407.23)</b>
<b>Net Asset Change</b>	<b>1,792.07</b>	<b>(1,130.16)</b>	<b>2,107.77</b>
<b>Beginning Balance</b>	<b>22,308.39</b>	<b>24,759.70</b>	<b>(2,451.31)</b>
Prior Year Audit Adjustment	0.00	0.00	0.00
<b>Ending Balance</b>	<b>24,100.46</b>	<b>23,629.54</b>	<b>470.92</b>

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

	Budget	Actuals as of 3/31/26	Available	Actual % of Budget
<b>REVENUE:</b>				
Contributions	7,000	7,015	-	100%
In-Kind Donations	2,500	-	(2,500)	0%
<b>TOTAL REVENUE</b>	<b>9,500</b>	<b>7,015</b>	<b>(2,500)</b>	<b>74%</b>
<b>EXPENSES:</b>				
Supplies		-		
44100 Non-Instructional Supplies	375	-	375	0%
44400 Refreshments and Meals - Non-Catered	5,000	3,542	1,458	71%
46300 Non-Cash Awards/Recognition	800	999	(199)	125%
Other Operating Expenses		-		
52100 Conferences/Travel	500	-	500	0%
54100 Insurance	275	657	(382)	239%
59042 Foundation Meetings/Outreach	500	-	500	0%
59030 Donated Operating Services (Foundation)	2,500	-	2,500	0%
59020 Fees and Assessments	50	25	25	50%
<b>TOTAL EXPENSES</b>	<b>10,000</b>	<b>5,223</b>	<b>4,777</b>	<b>52%</b>
<b>Net Asset Change</b>	<b>(500)</b>	<b>1,792</b>	<b>2,292</b>	