

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

	6/30/2026	6/30/2025	Variance
ASSETS			
<i>Current Assets:</i>			
Cash and investments	16,972.69	22,308.39	(5,335.70)
Accounts receivable	3,801.58	0.00	3,801.58
Other	0.00	0.00	0.00
Total Current Assets	20,774.27	22,308.39	(1,534.12)
<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	20,774.27	22,308.39	(1,534.12)
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	20,774.27	22,308.39	(1,534.12)
Temporarily Restricted	0.00	0.00	0.00
Permanently Restricted	0.00	0.00	0.00
Total Net Assets	20,774.27	22,308.39	(1,534.12)
TOTAL LIABILITIES AND NET ASSETS	20,774.27	22,308.39	(1,534.12)

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

	YTD Period Ending 06/30/2026	YTD Period Ending 06/30/2025	Variance
SUPPORT AND REVENUE:			
Contributions	7,030.00	2,000.00	5,030.00
Gifts In-Kind	2,600.00	2,500.00	0.00
Total Support and Revenue	9,630.00	4,500.00	5,130.00
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	5,487.58	4,200.96	1,286.62
Other Operating Expenses and Services	5,676.54	2,750.35	2,926.19
Capital Outlay	0.00	0.00	0.00
Other Outgoing	0.00	0.00	0.00
Total Expenses	11,164.12	6,951.31	4,212.81
Net Asset Change	(1,534.12)	(2,451.31)	9,342.81
Beginning Balance	22,308.39	24,759.70	(2,451.31)
Prior Year Audit Adjustment	0.00	0.00	0.00
Ending Balance	20,774.27	22,308.39	(1,534.12)

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

	Budget	Actuals as of 06/30/26	Available	Actual % of Budget
REVENUE:				
Contributions	7,000	7,030	(30)	100%
In-Kind Donations	2,500	2,600	(100)	104%
TOTAL REVENUE	9,500	9,630	(130)	101%
EXPENSES:				
Supplies		-		
44100 Non-Instructional Supplies	375	-	375	0%
44400 Refreshments and Meals - Non-Catered	5,000	4,489	511	90%
46300 Non-Cash Awards/Recognition	800	999	(199)	125%
Other Operating Expenses		-		
51200 Refreshments and Meals - Catered	-	2,320	(2,320)	
52100 Conferences/Travel	500	75	425	15%
54100 Insurance	275	656	(381)	239%
59020 Fees and Assessments	50	25	25	50%
59030 Donated Operating Services (Foundation)	2,500	2,600	(100)	104%
59042 Foundation Meetings/Outreach	500	-	500	0%
TOTAL EXPENSES	9,500	11,164	(1,664)	118%
Net Asset Change	-	(1,534)	(1,534)	