

Girl Scouts of Orange County
Statement of Financial Position (Unaudited)
As of Sept 30, 2024 and 2023

	9/30/2024	9/30/2023
ASSETS		
Cash	1,071,846	3,319,806
Accounts & Other Receivables	66,318	87,126
Grants and Pledges Receivable	139,528	123,031
Inventory	132,680	121,394
Prepaid Expenses	304,847	480,129
Right of Use of Asset, net	287,875	274,773
Total Current Assets	2,003,094	4,406,259
Land	6,220,981	6,220,981
Land Improvements	7,568,153	7,513,768
Buildings	13,768,575	13,671,129
Furniture, Equipment & Vehicles	3,356,691	3,311,333
Accumulated Depreciation	(17,296,409)	(16,675,734)
Construction in Progress	145,527	-
Total Property & Equipment, net	13,763,518	14,041,477
Total Assets	15,766,612	18,447,736
LIABILITIES AND NET ASSETS		
Accounts Payable & Accrued Expenses	1,330,791	1,528,400
Deferred Revenue	217,341	220,481
Other Liabilities	300,763	298,662
Total Liabilities	1,848,895	2,047,543
Net Assets		
Without donor restrictions	13,515,593	15,807,371
With donor restrictions	402,124	592,822
Total Net Assets	13,917,717	16,400,193
Total Liabilities and Net Assets	15,766,612	18,447,736

Girl Scouts of Orange County
Statement of Activities (Unaudited)
For the years ended Sept 30, 2024 and 2023

	FYE 2024	FYE 2023	Favorable (Unfavorable)	
			\$	%
Revenue				
Direct Contributions	766,793	712,999	53,794	8%
Direct Contributions - Pass Through	29,616	23,226	6,390	28%
Planned Giving	105,272	122,031	(16,759)	(14%)
United Way and Federated Campaigns	908	799	109	14%
In-Kind Contributions	274,641	179,621	95,020	53%
Government Grant	-	2,525,396	(2,525,396)	(100%)
Special Fundraising Events	110,745	85,044	25,701	30%
Challenge Cup	2,300	54,608	(52,308)	(96%)
Trefoil Trot	60,047	43,770	16,277	37%
Total Public Support	1,350,322	3,747,494	(2,397,172)	(64%)
Product Sales, net	8,684,781	8,535,894	148,887	2%
Program Service Fee	1,061,405	1,202,045	(140,640)	(12%)
Merchandise Sales, net	221,236	246,360	(25,124)	(10%)
Total Program Revenue	9,967,422	9,984,299	(16,877)	(0%)
Donated Rent, Services & Goods	183,652	177,552	6,100	3%
Council Service Fee	139,990	139,400	590	0%
Property Use Fee/Rent Income	234,357	306,556	(72,199)	(24%)
Interest and Dividend Income	76,068	19,838	56,230	283%
Realized Gain(Loss) on Sale of Investment	82	23	59	257%
Miscellaneous Revenue	88,897	161,314	(72,417)	(45%)
Realized Gain(Loss) on Sale of Fixed Asset	6,000	-	6,000	n/a
Total Other Revenue	729,046	804,683	(75,637)	(9%)
Total Revenue	12,046,790	14,536,476	(2,489,686)	(17%)
Expenses				
Salaries and Wages	8,287,252	8,300,530	13,278	0%
Employee Health & Retirement Benefits	1,283,645	1,437,736	154,091	11%
Payroll Taxes & Workers Compensation	856,196	746,436	(109,760)	(15%)
Professional Fees	771,779	849,858	78,079	9%
Supplies	1,570,959	1,617,636	46,677	3%
Telephone	73,882	83,457	9,575	11%
Postage and Shipping	68,081	98,639	30,558	31%
Occupancy	652,602	739,837	87,235	12%
Repair and Maint. of Equipment	81,283	69,611	(11,672)	(17%)
Printing and Publications	354,618	254,927	(99,691)	(39%)
Travel & Transportation	247,647	276,584	28,937	10%
Conferences	77,377	138,589	61,212	44%
Assistance to Girls and Volunteers	178,668	104,265	(74,403)	(71%)
Membership & Professional Dues	12,510	11,542	(968)	(8%)
Insurance	402,957	355,927	(47,030)	(13%)
Training	34,909	33,316	(1,593)	(5%)
Recruitment expenses	7,091	68,369	61,278	90%
Bank & Credit Card Charges	158,007	135,384	(22,623)	(17%)
Gain/(loss) on disposal of assets	-	137,790	137,790	100%
Donated Rent, Services & Goods	458,293	357,173	(101,120)	(28%)
Others	8,405	54,941	46,536	85%
Interest Expense	7,212	19,168	11,956	62%
Depreciation	676,143	719,299	43,156	6%
Total Expenditures	16,269,516	16,611,014	341,498	2%
Net Income/(Deficit)	(4,222,726)	(2,074,538)	(2,831,184)	(136%)