

**Girl Scouts of Orange County**  
**Statement of Financial Position**  
**As of September 30, 2020 and 2019**

	<b>9/30/2020</b>	<b>9/30/2019</b>
<b>Assets</b>		
Current Assets		
Cash	\$ 3,158,557	\$ 925,856
Accounts and Other Receivables	25,673	57,370
Grants and Pledges Receivable	106,703	165,094
Inventory	106,024	135,910
Prepaid Expenses and other assets	225,899	164,428
Due from Friends of Girl Scouts Trust	0	1,237,894
<b>Total Current Assets</b>	<b>3,622,856</b>	<b>2,686,552</b>
Property and Equipment		
Land	6,220,981	6,220,981
Land improvements	7,450,697	7,438,807
Buildings	12,761,407	12,649,802
Furniture, equipment and vehicles	3,251,043	3,081,098
Less accumulated depreciation	(15,133,837)	(14,502,355)
<b>Total Property and Equipment, Net</b>	<b>14,550,291</b>	<b>14,888,333</b>
<b>Total Assets</b>	<b>\$ 18,173,147</b>	<b>\$ 17,574,885</b>
<b>Liabilities and Net Assets</b>		
Current Liabilities		
Accounts Payable and Accrued Expenses	\$ 1,107,458	\$ 958,726
Refundable Advance	1,327,870	-
Deferred Revenue	163,281	461,652
<b>Total Current Liabilities</b>	<b>2,598,609</b>	<b>1,420,378</b>
<b>Net Assets</b>		
Without donor restrictions	15,457,746	15,964,377
With donor restrictions	116,792	190,130
<b>Total Net Assets</b>	<b>15,574,538</b>	<b>16,154,507</b>
<b>Total Liabilities and Net Assets</b>	<b>\$ 18,173,147</b>	<b>\$ 17,574,885</b>

Footnote:  
Excludes Friends of the Girl Scouts Trust

**Girl Scouts of Orange County**  
**Statement of Activities**  
**For the Years Ended September 30, 2020 and September 30, 2019**

	2020 Actual	2019 Actual	Favorable (Unfavorable)	
			\$	%
<b>OPERATING REVENUE</b>				
<b>Public Support and Revenue</b>				
Public Support	\$ 1,634,710	\$ 953,669	\$ 681,041	71%
Program Revenue				
Net product sales:				
Net Cookie Sales	8,136,290	8,059,154	77,136	1%
Net Magazine Sales	52,737	56,983	(4,246)	(7%)
Net Nut Sales	304,503	305,895	(1,392)	(0%)
Total net product sales	8,493,530	8,422,032	71,498	1%
Program Service Fee Revenue	151,881	873,526	(721,645)	(83%)
Net Sales of Merchandise and Services	192,765	302,723	(109,958)	(36%)
Total Program Revenue	8,838,176	9,598,281	(760,105)	(8%)
Other Revenue				
Property Use Fee/Rent Incomes	88,197	114,509	(26,312)	(23%)
Council Service Fees	172,150	178,390	(6,240)	(3%)
Donated Rent , Equipment & Materials	177,552	177,552	-	0%
Miscellaneous Revenue	2,972	114,683	(111,711)	(97%)
Investment Income	3,337	36,110	(32,773)	(91%)
Total Other Revenue	444,208	621,244	(177,036)	(28%)
Total Public Support and Revenue	10,917,094	11,173,193	(256,100)	(2%)
<b>OPERATING EXPENSES</b>				
<b>Expenses</b>				
Salaries, Wages and Related Expenses	7,571,023	7,259,375	(311,648)	(4%)
Supplies	836,733	1,126,604	289,871	26%
Occupancy	373,503	425,887	52,384	12%
Professional Fees	299,924	354,461	54,537	15%
Insurance	284,637	271,395	(13,242)	(5%)
Printing, Publications and Computer Supplies	236,006	247,572	11,566	5%
Transportation and Travel	74,185	149,337	75,152	50%
Rentals, Repairs and Maintenance	57,578	89,865	32,287	36%
Financial Assistance to Girls and Volunteers	90,913	94,953	4,040	4%
Conferences, Meetings and GSUSA Training	33,622	91,487	57,865	63%
Telephone	73,646	70,070	(3,576)	(5%)
Postage and Shipping	70,291	37,373	(32,918)	(88%)
Other Fees and Expenses	132,496	143,037	10,541	7%
Donated Material and Rent	754,184	324,025	(430,159)	(133%)
Depreciation	631,481	586,763	(44,718)	(8%)
Total Expenses	11,520,222	11,272,204	(248,018)	(2%)
Change in Operating Activity	<b>(603,128)</b>	<b>(99,010)</b>	<b>(504,118)</b>	<b>(509%)</b>
<b>NONOPERATING ACTIVITY</b>				
Comprehensive Campaign	-	1,333	(1,333)	(100%)
Net Transfers from (to) Friends of the Girl Scouts Trust	23,159	(542,185)	565,344	104%
Change in Nonoperating Activity	<b>23,159</b>	<b>(540,852)</b>	<b>564,011</b>	<b>104%</b>
Net Change in Net Assets	<b>\$ (579,969)</b>	<b>\$ (639,862)</b>	<b>\$ 59,893</b>	<b>9%</b>

Footnote:  
Excludes Friends of the Girl Scouts Trust