

**United States Orienteering Federation, Inc.**  
**Statement of Financial Position**

Accrual Basis

As of April 30, 2016

	Apr 30, 16
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1010 · BankAmerica checking	95,363.60
1011 · BankAmerica contribs	349.44
1040 · Petty Cash	210.00
1070 · Vanguard	37,923.82
<b>Total Checking/Savings</b>	133,846.86
<b>Total Current Assets</b>	133,846.86
<b>Other Assets</b>	
1320 · Map Loans Receivable	5,000.00
1581 · Endowment Fund, BOD designated	99,436.08
1582 · Endowment Fund, perm restricted	121,948.91
<b>Total Other Assets</b>	226,384.99
<b>TOTAL ASSETS</b>	<b>360,231.85</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Credit Cards</b>	
2550 · PNC Visa	55.05
<b>Total Credit Cards</b>	55.05
<b>Other Current Liabilities</b>	
2150 · Accrued Expenses	70.75
<b>Total Other Current Liabilities</b>	70.75
<b>Total Current Liabilities</b>	125.80
<b>Total Liabilities</b>	125.80
<b>Equity</b>	
3010 · Net Assets, unrestricted	107,771.72
3020 · Endowments, Board designated	99,436.08
3100 · Net Assets, temp restricted	30,361.37
3210 · Endowments, perm restricted	121,948.91
Net Income	587.97
<b>Total Equity</b>	360,106.05
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>360,231.85</b>

# United States Orienteering Federation, Inc. Income & Expense Actual vs. Budget

Accrual Basis

January through April 2016

	Jan - Apr 16	Budget	% of Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
4010-01 · Contributions, unrestricted	3,675.00	45,000.00	8.2%
4010-02 · Contributions, restricted	9,370.00	41,500.00	22.6%
4010-03 · Contributions, major gifts	0.00	57,000.00	0.0%
4200 · Grants Received	0.00		
5180 · Program Income	11,937.25	55,900.00	21.4%
5181 · Sponsorships	19,740.63	22,000.00	89.7%
5210 · Membership dues	13,260.00	31,325.00	42.3%
5211 · Life member dues	800.00		
5221 · Club dues	86,888.00	99,000.00	87.8%
5222 · Insurance fees from clubs	0.00		
5310 · Interest Income	48.55	10.00	485.5%
5360 · Endowment proceeds	2,178.79	9,000.00	24.2%
5450-01 · Books redistribution	124.33	2,000.00	6.2%
5450-02 · Wearables redistribution	0.00		
5820 · Fundraising, restricted	2,683.34	2,000.00	134.2%
5822 · Fundraising, unrestricted	25.00		
<b>Total Income</b>	<b>150,730.89</b>	<b>364,735.00</b>	<b>41.3%</b>
<b>Expense</b>			
7021 · Grants, mapping	0.00		
7023 · Grants to clubs & orgs	1,000.00	2,000.00	50.0%
7041 · Grants, program - Indiv	0.00		
7200 · Payroll	43,532.14	131,420.00	33.1%
8190 · ONA magazine	5,381.29	20,000.00	26.9%
8520 · Insurance premiums	39,798.12	35,500.00	112.1%
8590 · Elite Athlete Support & Dev	24,766.58	77,500.00	32.0%
8594 · Programs for members & clubs	7,380.96	26,980.00	27.4%
8598-01 · Coach, Junior Team	3,681.92	9,000.00	40.9%
8599-11 · Executive Director	13,686.47	29,500.00	46.4%
8599-12 · Acctg & Mem Services	7,095.93	22,000.00	32.3%
8599 · Board & Committees	3,819.51	12,050.00	31.7%
<b>Total Expense</b>	<b>150,142.92</b>	<b>365,950.00</b>	<b>41.0%</b>
<b>Net Ordinary Income</b>	<b>587.97</b>	<b>(1,215.00)</b>	<b>(48.4)%</b>
<b>Other Income/Expense</b>			
<b>Other Income</b>			
6810 · Unrealized Gain/Loss Endowment	0.00		
<b>Total Other Income</b>	<b>0.00</b>		
<b>Other Expense</b>			
	0.00	0.00	0.0%
<b>Net Other Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Net Income</b>	<b>587.97</b>	<b>(1,215.00)</b>	<b>(48.4)%</b>

**United States Orienteering Federation, Inc.**  
**Statement of Activities & Functional Expenses**  
**April 2016**

Accrual Basis

	Endowment	Fundraising	General Revenue	Junior Team	Management	MBO Team
<b>Ordinary Income/Expense</b>						
<b>Income</b>						
4010-01 · Contributions, unrestricted	0.00	0.00	125.00	0.00	0.00	0.00
4010-02 · Contributions, restricted	50.00	0.00	0.00	2,500.00	0.00	760.00
5180 · Program Income	0.00	0.00	6,496.00	0.00	0.00	0.00
5181 · Sponsorships	0.00	0.00	113.55	0.00	0.00	0.00
5210 · Membership dues	0.00	0.00	2,525.00	0.00	0.00	0.00
5211 · Life member dues	800.00	0.00	-800.00	0.00	0.00	0.00
5221 · Club dues	0.00	0.00	100.00	0.00	0.00	0.00
5310 · Interest Income	0.00	0.00	13.24	0.00	0.00	0.00
5360 · Endowment proceeds	0.00	0.00	2,178.79	0.00	0.00	0.00
5820 · Fundraising, restricted	0.00	0.00	0.00	759.00	0.00	29.03
5822 · Fundraising, unrestricted	0.00	0.00	5.00	0.00	0.00	0.00
<b>Total Income</b>	<b>850.00</b>	<b>0.00</b>	<b>10,756.58</b>	<b>3,259.00</b>	<b>0.00</b>	<b>789.03</b>
<b>Expense</b>						
7200 · Payroll	0.00	1,255.90	0.00	0.00	1,532.85	0.00
8590 · Elite Athlete Support & Dev	0.00	0.00	0.00	3,299.90	0.00	331.50
8594 · Programs for members & clubs	0.00	0.00	0.00	0.00	6.35	0.00
8598-01 · Coach, Junior Team	0.00	0.00	0.00	2,402.07	0.00	0.00
8599-11 · Executive Director	0.00	3,389.76	0.00	0.00	426.53	0.00
8599-12 · Acctg & Mem Services	0.00	0.00	0.00	0.00	1,552.49	0.00
8599 · Board & Committees	0.00	0.00	0.00	0.00	335.70	0.00
<b>Total Expense</b>	<b>0.00</b>	<b>4,645.66</b>	<b>0.00</b>	<b>5,701.97</b>	<b>3,853.92</b>	<b>331.50</b>
<b>Net Ordinary Income</b>	<b>850.00</b>	<b>-4,645.66</b>	<b>10,756.58</b>	<b>-2,442.97</b>	<b>-3,853.92</b>	<b>457.53</b>
<b>Net Income</b>	<b>850.00</b>	<b>-4,645.66</b>	<b>10,756.58</b>	<b>-2,442.97</b>	<b>-3,853.92</b>	<b>457.53</b>

**United States Orienteering Federation, Inc.**  
**Statement of Activities & Functional Expenses**  
**April 2016**

Accrual Basis

	Program Services	Senior Team	Ski O Team	Trail O Team	WUOC Team	TOTAL
<b>Ordinary Income/Expense</b>						
<b>Income</b>						
4010-01 · Contributions, unrestricted	0.00	0.00	0.00	0.00	0.00	125.00
4010-02 · Contributions, restricted	0.00	1,100.00	750.00	1,500.00	100.00	6,760.00
5180 · Program Income	0.00	0.00	0.00	0.00	0.00	6,496.00
5181 · Sponsorships	0.00	0.00	0.00	0.00	0.00	113.55
5210 · Membership dues	0.00	0.00	0.00	0.00	0.00	2,525.00
5211 · Life member dues	0.00	0.00	0.00	0.00	0.00	0.00
5221 · Club dues	0.00	0.00	0.00	0.00	0.00	100.00
5310 · Interest Income	0.00	0.00	0.00	0.00	0.00	13.24
5360 · Endowment proceeds	0.00	0.00	0.00	0.00	0.00	2,178.79
5820 · Fundraising, restricted	0.00	0.00	310.86	0.00	1,216.33	2,315.22
5822 · Fundraising, unrestricted	0.00	0.00	0.00	0.00	0.00	5.00
<b>Total Income</b>	<b>0.00</b>	<b>1,100.00</b>	<b>1,060.86</b>	<b>1,500.00</b>	<b>1,316.33</b>	<b>20,631.80</b>
<b>Expense</b>						
7200 · Payroll	8,342.91	0.00	0.00	0.00	0.00	11,131.66
8590 · Elite Athlete Support & Dev	524.00	1,122.03	0.00	74.00	0.00	5,351.43
8594 · Programs for members & clubs	2,460.77	0.00	0.00	0.00	0.00	2,467.12
8598-01 · Coach, Junior Team	0.00	0.00	0.00	0.00	0.00	2,402.07
8599-11 · Executive Director	1,672.59	0.00	0.00	0.00	0.00	5,488.88
8599-12 · Acctg & Mem Services	0.00	0.00	0.00	0.00	0.00	1,552.49
8599 · Board & Committees	0.00	0.00	0.00	0.00	0.00	335.70
<b>Total Expense</b>	<b>13,000.27</b>	<b>1,122.03</b>	<b>0.00</b>	<b>74.00</b>	<b>0.00</b>	<b>28,729.35</b>
<b>Net Ordinary Income</b>	<b>-13,000.27</b>	<b>-22.03</b>	<b>1,060.86</b>	<b>1,426.00</b>	<b>1,316.33</b>	<b>-8,097.55</b>
<b>Net Income</b>	<b>-13,000.27</b>	<b>-22.03</b>	<b>1,060.86</b>	<b>1,426.00</b>	<b>1,316.33</b>	<b>-8,097.55</b>

**United States Orienteering Federation, Inc.**  
**Statement of Cash Flow**  
January through April 2016

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	Jan - Apr 16
<b>OPERATING ACTIVITIES</b>	
Net Income	587.97
Adjustments to reconcile Net Income to net cash provided by operations:	
1110 · Accounts Receivable	630.00
1451 · Prepaid Expenses	16,145.20
2550 · PNC Visa	-108.62
2350 · Deferred Revenue - Club dues	-3,230.50
2150 · Accrued Expenses	-259.08
2351 · Deferred Revenue - Sponsorship	-600.00
<b>Net cash provided by Operating Activities</b>	<b>13,164.97</b>
<b>INVESTING ACTIVITIES</b>	
1581 · Endowment Fund, BOD designated	-800.00
1582 · Endowment Fund, perm restricted	-2,850.00
<b>Net cash provided by Investing Activities</b>	<b>-3,650.00</b>
<b>FINANCING ACTIVITIES</b>	
3010 · Net Assets, unrestricted	18,710.06
3020 · Endowments, Board designated	800.00
3100 · Net Assets, temp restricted	-19,910.06
3210 · Endowments, perm restricted	400.00
<b>Net cash provided by Financing Activities</b>	<b>0.00</b>
<b>Net cash increase for period</b>	<b>9,514.97</b>
<b>Cash at beginning of period</b>	<b>124,331.89</b>
<b>Cash at end of period</b>	<b><u>133,846.86</u></b>