

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

Accrual Basis

As of April 30, 2017

	Apr 30, 17
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1010 · BankAmerica checking	148,360.74
1011 · BankAmerica contribs	552.06
1040 · Petty Cash	322.45
1070 · Vanguard	38,081.63
<b>Total Checking/Savings</b>	187,316.88
<b>Other Current Assets</b>	
1451 · Prepaid Expenses	20,609.28
<b>Total Other Current Assets</b>	20,609.28
<b>Total Current Assets</b>	207,926.16
<b>Other Assets</b>	
1320 · Map Loans Receivable	2,000.00
1581 · Endowment Fund, BOD designated	120,635.49
1582 · Endowment Fund, perm restricted	127,448.91
<b>Total Other Assets</b>	250,084.40
<b>TOTAL ASSETS</b>	<b>458,010.56</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
2150 · Accrued Expenses	615.70
<b>Total Other Current Liabilities</b>	615.70
<b>Total Current Liabilities</b>	615.70
<b>Total Liabilities</b>	615.70
<b>Equity</b>	
3010 · Net Assets, unrestricted	125,593.11
3020 · Endowments, Board designated	120,635.49
3100 · Net Assets, temp restricted	38,815.84
3210 · Endowments, perm restricted	127,448.91
Net Income	44,901.51
<b>Total Equity</b>	457,394.86
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>458,010.56</b>

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

Accrual Basis

January through April 2017

	Jan - Apr 17	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4010-01 · Contributions, unrestricted	3,175.00	25,000.00	(21,825.00)	12.7%
4010-02 · Contributions, restricted	2,865.00	1,500.00	1,365.00	191.0%
4010-03 · Contributions, major gifts	0.00	44,250.00	(44,250.00)	0.0%
5180 · Program Income	16,170.87	41,600.00	(25,429.13)	38.9%
5181 · Sponsorships	3,541.01	2,500.00	1,041.01	141.6%
5210 · Membership dues	15,070.00	27,000.00	(11,930.00)	55.8%
5221 · Club dues	89,950.50	85,000.00	4,950.50	105.8%
5310 · Interest Income	66.76			
5360 · Endowment proceeds	2,471.49	9,000.00	(6,528.51)	27.5%
5450-01 · Books redistribution	38.00			
5820 · Fundraising, restricted	615.30			
5822 · Fundraising, unrestricted	22.50			
<b>Total Income</b>	<b>133,986.43</b>	<b>235,850.00</b>	<b>(101,863.57)</b>	<b>56.8%</b>
<b>Gross Profit</b>	<b>133,986.43</b>	<b>235,850.00</b>	<b>(101,863.57)</b>	<b>56.8%</b>
<b>Expense</b>				
7200 · Payroll	43,260.57	78,750.00	(35,489.43)	54.9%
8190 · ONA magazine	7,114.51	20,000.00	(12,885.49)	35.6%
8520 · Insurance premiums	10,300.00	30,909.28	(20,609.28)	33.3%
8590 · Elite Athlete Support & Dev	6,847.08	4,000.00	2,847.08	171.2%
8594 · Programs for members & clubs	5,872.31	43,199.00	(37,326.69)	13.6%
8598-01 · Coach, Junior Team	2,479.01	7,500.00	(5,020.99)	33.1%
8599-11 · Executive Director	2,839.41	17,250.00	(14,410.59)	16.5%
8599-12 · Acctg & Mem Services	6,492.00	22,000.00	(15,508.00)	29.5%
8599 · Board & Committees	3,880.03	8,100.00	(4,219.97)	47.9%
<b>Total Expense</b>	<b>89,084.92</b>	<b>231,708.28</b>	<b>(142,623.36)</b>	<b>38.4%</b>
<b>Net Ordinary Income</b>	<b>44,901.51</b>	<b>4,141.72</b>	<b>40,759.79</b>	<b>1,084.1%</b>
<b>Net Income</b>	<b>44,901.51</b>	<b>4,141.72</b>	<b>40,759.79</b>	<b>1,084.1%</b>

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

April 2017

Accrual Basis

	Coach's Salary (Board Designated)	Total Board Desig...	General Revenue (Operating)	Management (Operating)	Program Services (Operating)	Total Operating	Iain Wilson Award (Restricted)
<b>Ordinary Income/Expense</b>							
<b>Income</b>							
4010-01 · Contributions, unrestricted	0.00	0.00	250.00	0.00	0.00	250.00	0.00
4010-02 · Contributions, restricted	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5180 · Program Income	0.00	0.00	1,120.00	0.00	0.00	1,120.00	0.00
5210 · Membership dues	0.00	0.00	2,355.00	0.00	0.00	2,355.00	0.00
5221 · Club dues	0.00	0.00	1,476.50	0.00	0.00	1,476.50	0.00
5310 · Interest Income	0.00	0.00	19.82	0.00	0.00	19.82	0.00
5450-01 · Books redistribution	0.00	0.00	38.00	0.00	0.00	38.00	0.00
5820 · Fundraising, restricted	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5822 · Fundraising, unrestricted	0.00	0.00	5.00	0.00	0.00	5.00	0.00
<b>Total Income</b>	<b>0.00</b>	<b>0.00</b>	<b>5,264.32</b>	<b>0.00</b>	<b>0.00</b>	<b>5,264.32</b>	<b>0.00</b>
<b>Gross Profit</b>	<b>0.00</b>	<b>0.00</b>	<b>5,264.32</b>	<b>0.00</b>	<b>0.00</b>	<b>5,264.32</b>	<b>0.00</b>
<b>Expense</b>							
7200 · Payroll	3,947.16	3,947.16	0.00	6,899.91	0.00	6,899.91	0.00
8190 · ONA magazine	0.00	0.00	0.00	0.00	3,566.84	3,566.84	0.00
8520 · Insurance premiums	0.00	0.00	0.00	0.00	2,575.00	2,575.00	0.00
8590 · Elite Athlete Support & Dev	0.00	0.00	0.00	0.00	363.80	363.80	0.00
8594 · Programs for members & clubs	0.00	0.00	0.00	2.71	713.77	716.48	1,000.00
8598-01 · Coach, Junior Team	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8599-12 · Acctg & Mem Services	0.00	0.00	0.00	1,554.33	0.00	1,554.33	0.00
8599 · Board & Committees	0.00	0.00	0.00	683.95	0.00	683.95	0.00
<b>Total Expense</b>	<b>3,947.16</b>	<b>3,947.16</b>	<b>0.00</b>	<b>9,140.90</b>	<b>7,219.41</b>	<b>16,360.31</b>	<b>1,000.00</b>
<b>Net Ordinary Income</b>	<b>-3,947.16</b>	<b>-3,947.16</b>	<b>5,264.32</b>	<b>-9,140.90</b>	<b>-7,219.41</b>	<b>-11,095.99</b>	<b>-1,000.00</b>
<b>Net Income</b>	<b>-3,947.16</b>	<b>-3,947.16</b>	<b>5,264.32</b>	<b>-9,140.90</b>	<b>-7,219.41</b>	<b>-11,095.99</b>	<b>-1,000.00</b>

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

April 2017

Accrual Basis

	Junior Team (Restricted)	MBO Team (Restricted)	Senior Team (Restricted)	Ski O Team (Restricted)	Trail O Team (Restricted)	Total Restricted	TOTAL
<b>Ordinary Income/Expense</b>							
<b>Income</b>							
4010-01 · Contributions, unrestricted	0.00	0.00	0.00	0.00	0.00	0.00	250.00
4010-02 · Contributions, restricted	40.00	0.00	120.00	40.00	0.00	200.00	200.00
5180 · Program Income	600.00	0.00	0.00	0.00	0.00	600.00	1,720.00
5210 · Membership dues	0.00	0.00	0.00	0.00	0.00	0.00	2,355.00
5221 · Club dues	0.00	0.00	0.00	0.00	0.00	0.00	1,476.50
5310 · Interest Income	0.00	0.00	0.00	0.00	0.00	0.00	19.82
5450-01 · Books redistribution	0.00	0.00	0.00	0.00	0.00	0.00	38.00
5820 · Fundraising, restricted	-273.34	30.06	0.00	0.00	0.00	-243.28	-243.28
5822 · Fundraising, unrestricted	0.00	0.00	0.00	0.00	0.00	0.00	5.00
<b>Total Income</b>	<b>366.66</b>	<b>30.06</b>	<b>120.00</b>	<b>40.00</b>	<b>0.00</b>	<b>556.72</b>	<b>5,821.04</b>
<b>Gross Profit</b>	<b>366.66</b>	<b>30.06</b>	<b>120.00</b>	<b>40.00</b>	<b>0.00</b>	<b>556.72</b>	<b>5,821.04</b>
<b>Expense</b>							
7200 · Payroll	0.00	0.00	0.00	0.00	0.00	0.00	10,847.07
8190 · ONA magazine	0.00	0.00	0.00	0.00	0.00	0.00	3,566.84
8520 · Insurance premiums	0.00	0.00	0.00	0.00	0.00	0.00	2,575.00
8590 · Elite Athlete Support & Dev	1,617.33	0.00	592.65	0.00	69.50	2,279.48	2,643.28
8594 · Programs for members & clubs	0.00	0.00	0.00	0.00	0.00	1,000.00	1,716.48
8598-01 · Coach, Junior Team	2,479.01	0.00	0.00	0.00	0.00	2,479.01	2,479.01
8599-12 · Acctg & Mem Services	0.00	0.00	0.00	0.00	0.00	0.00	1,554.33
8599 · Board & Committees	0.00	0.00	0.00	0.00	0.00	0.00	683.95
<b>Total Expense</b>	<b>4,096.34</b>	<b>0.00</b>	<b>592.65</b>	<b>0.00</b>	<b>69.50</b>	<b>5,758.49</b>	<b>26,065.96</b>
<b>Net Ordinary Income</b>	<b>-3,729.68</b>	<b>30.06</b>	<b>-472.65</b>	<b>40.00</b>	<b>-69.50</b>	<b>-5,201.77</b>	<b>-20,244.92</b>
<b>Net Income</b>	<b>-3,729.68</b>	<b>30.06</b>	<b>-472.65</b>	<b>40.00</b>	<b>-69.50</b>	<b>-5,201.77</b>	<b>-20,244.92</b>

**United States Orienteering Federation, Inc.**  
**Statement of Cash Flow**  
January through April 2017

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	Jan - Apr 17
<b>OPERATING ACTIVITIES</b>	
Net Income	44,901.51
Adjustments to reconcile Net Income to net cash provided by operations:	
1110 · Accounts Receivable	608.50
1451 · Prepaid Expenses	10,300.00
2010 · Accounts Payable	-944.33
2550 · PNC Visa	-387.52
2150 · Accrued Expenses	137.32
Net cash provided by Operating Activities	54,615.48
<b>INVESTING ACTIVITIES</b>	
1582 · Endowment Fund, perm restricted	-935.00
Net cash provided by Investing Activities	-935.00
<b>FINANCING ACTIVITIES</b>	
3010 · Net Assets, unrestricted	3,166.24
3100 · Net Assets, temp restricted	-3,176.24
3210 · Endowments, perm restricted	10.00
Net cash provided by Financing Activities	0.00
Net cash increase for period	53,680.48
Cash at beginning of period	133,636.40
Cash at end of period	<u>187,316.88</u>