

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

Accrual Basis

As of December 31, 2017

	Dec 31, 17
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1010 · BankAmerica checking	131,331.99
1011 · BankAmerica contribs	1,810.73
1012 · US Bank	50,000.00
1040 · Petty Cash	103.70
<b>Total Checking/Savings</b>	183,246.42
<b>Accounts Receivable</b>	
1110 · Accounts Receivable	1,019.00
<b>Total Accounts Receivable</b>	1,019.00
<b>Other Current Assets</b>	
1450 · Prepaid Insurance Premiums	24,626.18
<b>Total Other Current Assets</b>	24,626.18
<b>Total Current Assets</b>	208,891.60
<b>Other Assets</b>	
1581 · Endowment Fund, BOD designated	157,440.88
1582 · Endowment Fund, perm restricted	133,698.91
<b>Total Other Assets</b>	291,139.79
<b>TOTAL ASSETS</b>	<b>500,031.39</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
2350 · Deferred Revenue - Club dues	13,453.00
2352 · Deferred Revenue - Athlete fees	1,500.00
<b>Total Other Current Liabilities</b>	14,953.00
<b>Total Current Liabilities</b>	14,953.00
<b>Total Liabilities</b>	14,953.00
<b>Equity</b>	
3010 · Net Assets, unrestricted	79,884.02
3020 · Endowments, Board designated	157,440.88
3100 · Net Assets, temp restricted	39,969.54
3210 · Endowments, perm restricted	135,198.91
Net Income	72,585.04
<b>Total Equity</b>	485,078.39
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>500,031.39</b>

**United States Orienteering Federation, Inc.**  
**Income & Expense Budget vs. Actual**  
**January through December 2017**

Accrual Basis

	Jan - Dec 17	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4010-01 · Contributions, unrestricted	23,703.00	25,000.00	(1,297.00)	94.8%
4010-02 · Contributions, restricted	47,952.05	1,500.00	46,452.05	3,196.8%
4010-03 · Contributions, major gifts	0.00	44,250.00	(44,250.00)	0.0%
4200 · Grants Received	0.00			
5180 · Program Income	42,794.67	41,600.00	1,194.67	102.9%
5181 · Sponsorships	6,542.20	2,500.00	4,042.20	261.7%
5210 · Membership dues	32,230.01	27,000.00	5,230.01	119.4%
5211 · Life member dues	0.00			
5221 · Club dues	91,082.00	85,000.00	6,082.00	107.2%
5222 · Insurance fees from clubs	0.00			
5310 · Interest Income	291.88			
5311 · Interest Income, money market	0.00			
5360 · Endowment proceeds	9,885.96	9,000.00	885.96	109.8%
5450-01 · Books redistribution	783.00			
5450-02 · Wearables redistribution	0.00			
5820 · Fundraising, restricted	5,081.90			
5822 · Fundraising, unrestricted	97.50			
<b>Total Income</b>	<b>260,444.17</b>	<b>235,850.00</b>	<b>24,594.17</b>	<b>110.4%</b>
<b>Cost of Goods Sold</b>				
50000 · Cost of Goods Sold	0.00			
<b>Total COGS</b>	<b>0.00</b>			
<b>Gross Profit</b>	<b>260,444.17</b>	<b>235,850.00</b>	<b>24,594.17</b>	<b>110.4%</b>
<b>Expense</b>				
7021 · Grants, mapping	0.00			
7023 · Grants to clubs & orgs	0.00			
7041 · Grants, program - Indiv	0.00			
7200 · Payroll	77,037.70	78,750.00	(1,712.30)	97.8%
8190 · ONA magazine	17,849.63	20,000.00	(2,150.37)	89.2%
8520 · Insurance premiums	30,909.28	30,909.28	0.00	100.0%
8590 · Elite Athlete Support & Dev	36,716.34	4,000.00	32,716.34	917.9%
8594 · Programs for members & clubs	17,316.71	43,199.00	(25,882.29)	40.1%
8598-01 · Coach, Junior Team	15,823.37	7,500.00	8,323.37	211.0%
8599-11 · Executive Director	3,905.36	17,250.00	(13,344.64)	22.6%
8599-12 · Acctg & Mem Services	19,499.99	22,000.00	(2,500.01)	88.6%
8599 · Board & Committees	5,606.14	8,100.00	(2,493.86)	69.2%
<b>Total Expense</b>	<b>224,664.52</b>	<b>231,708.28</b>	<b>(7,043.76)</b>	<b>97.0%</b>
<b>Net Ordinary Income</b>	<b>35,779.65</b>	<b>4,141.72</b>	<b>31,637.93</b>	<b>863.9%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
6810 · Unrealized Gain/Loss Endowment	36,805.39			
<b>Total Other Income</b>	<b>36,805.39</b>			
<b>Other Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Net Other Income</b>	<b>36,805.39</b>	<b>0.00</b>	<b>36,805.39</b>	<b>100.0%</b>
<b>Net Income</b>	<b>72,585.04</b>	<b>4,141.72</b>	<b>68,443.32</b>	<b>1,752.5%</b>

**United States Orienteering Federation, Inc.**  
**Statement of Activities & Functional Expenses**  
**December 2017**

Accrual Basis

	50th Anniversary (Board Designate...)	Total Board Desi...	Endowment	Fundraising (Operating)	General Revenue (Operating)
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
4010-01 · Contributions, unrestricted	500.00	500.00	0.00	0.00	18,013.00
4010-02 · Contributions, restricted	0.00	0.00	1,500.00	0.00	0.00
5180 · Program Income	0.00	0.00	0.00	0.00	14,056.75
5181 · Sponsorships	0.00	0.00	0.00	0.00	124.36
5210 · Membership dues	0.00	0.00	0.00	0.00	2,720.00
5310 · Interest Income	0.00	0.00	0.00	0.00	53.48
5360 · Endowment proceeds	0.00	0.00	0.00	0.00	2,471.49
5820 · Fundraising, restricted	0.00	0.00	0.00	0.00	0.00
5822 · Fundraising, unrestricted	0.00	0.00	0.00	0.00	7.50
<b>Total Income</b>	<b>500.00</b>	<b>500.00</b>	<b>1,500.00</b>	<b>0.00</b>	<b>37,446.58</b>
<b>Gross Profit</b>	<b>500.00</b>	<b>500.00</b>	<b>1,500.00</b>	<b>0.00</b>	<b>37,446.58</b>
<b>Expense</b>					
7200 · Payroll	0.00	0.00	0.00	0.00	0.00
8520 · Insurance premiums	0.00	0.00	0.00	0.00	0.00
8590 · Elite Athlete Support & Dev	0.00	0.00	0.00	0.00	0.00
8594 · Programs for members & clubs	441.84	441.84	0.00	0.00	0.00
8598-01 · Coach, Junior Team	0.00	0.00	0.00	0.00	0.00
8599-11 · Executive Director	0.00	0.00	0.00	0.00	0.00
8599-12 · Acctg & Mem Services	0.00	0.00	0.00	0.00	0.00
8599 · Board & Committees	0.00	0.00	0.00	1,349.90	0.00
<b>Total Expense</b>	<b>441.84</b>	<b>441.84</b>	<b>0.00</b>	<b>1,349.90</b>	<b>0.00</b>
<b>Net Ordinary Income</b>	<b>58.16</b>	<b>58.16</b>	<b>1,500.00</b>	<b>-1,349.90</b>	<b>37,446.58</b>
<b>Other Income/Expense</b>					
<b>Other Income</b>					
6810 · Unrealized Gain/Loss Endowment	0.00	0.00	0.00	0.00	0.00
<b>Total Other Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Net Income</b>	<b>58.16</b>	<b>58.16</b>	<b>1,500.00</b>	<b>-1,349.90</b>	<b>37,446.58</b>

**United States Orienteering Federation, Inc.**  
**Statement of Activities & Functional Expenses**  
December 2017

Accrual Basis

	Management (Operating)	Program Services (Operating)	Total Operating	Coaching Contra... (Restricted)	Deaf Program (Restricted)
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
4010-01 · Contributions, unrestricted	0.00	0.00	18,013.00	0.00	0.00
4010-02 · Contributions, restricted	0.00	0.00	0.00	0.00	200.00
5180 · Program Income	0.00	0.00	14,056.75	0.00	0.00
5181 · Sponsorships	0.00	0.00	124.36	0.00	0.00
5210 · Membership dues	0.00	0.00	2,720.00	0.00	0.00
5310 · Interest Income	0.00	0.00	53.48	0.00	0.00
5360 · Endowment proceeds	0.00	0.00	2,471.49	0.00	0.00
5820 · Fundraising, restricted	0.00	0.00	0.00	0.00	0.00
5822 · Fundraising, unrestricted	0.00	0.00	7.50	0.00	0.00
<b>Total Income</b>	<b>0.00</b>	<b>0.00</b>	<b>37,446.58</b>	<b>0.00</b>	<b>200.00</b>
<b>Gross Profit</b>	<b>0.00</b>	<b>0.00</b>	<b>37,446.58</b>	<b>0.00</b>	<b>200.00</b>
<b>Expense</b>					
7200 · Payroll	155.06	0.00	155.06	0.00	0.00
8520 · Insurance premiums	0.00	2,584.28	2,584.28	0.00	0.00
8590 · Elite Athlete Support & Dev	0.00	7.40	7.40	0.00	0.00
8594 · Programs for members & clubs	216.56	2,458.74	2,675.30	0.00	0.00
8598-01 · Coach, Junior Team	0.00	0.00	0.00	3,100.00	0.00
8599-11 · Executive Director	249.00	0.00	249.00	0.00	0.00
8599-12 · Acctg & Mem Services	1,613.62	0.00	1,613.62	0.00	0.00
8599 · Board & Committees	0.00	0.00	1,349.90	0.00	0.00
<b>Total Expense</b>	<b>2,234.24</b>	<b>5,050.42</b>	<b>8,634.56</b>	<b>3,100.00</b>	<b>0.00</b>
<b>Net Ordinary Income</b>	<b>-2,234.24</b>	<b>-5,050.42</b>	<b>28,812.02</b>	<b>-3,100.00</b>	<b>200.00</b>
<b>Other Income/Expense</b>					
<b>Other Income</b>					
6810 · Unrealized Gain/Loss Endowment	0.00	0.00	0.00	0.00	0.00
<b>Total Other Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Net Income</b>	<b>-2,234.24</b>	<b>-5,050.42</b>	<b>28,812.02</b>	<b>-3,100.00</b>	<b>200.00</b>

**United States Orienteering Federation, Inc.**  
**Statement of Activities & Functional Expenses**  
December 2017

Accrual Basis

	Iain Wilson Award (Restricted)	Junior Team (Restricted)	MBO Team (Restricted)	Senior Team (Restricted)	Ski O Team (Restricted)
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
4010-01 · Contributions, unrestricted	0.00	0.00	0.00	0.00	0.00
4010-02 · Contributions, restricted	941.25	1,800.00	850.00	3,765.00	1,150.00
5180 · Program Income	0.00	0.00	0.00	0.00	0.00
5181 · Sponsorships	0.00	0.00	0.00	0.00	0.00
5210 · Membership dues	0.00	0.00	0.00	0.00	0.00
5310 · Interest Income	0.00	0.00	0.00	0.00	0.00
5360 · Endowment proceeds	0.00	0.00	0.00	0.00	0.00
5820 · Fundraising, restricted	0.00	226.64	38.42	0.00	0.00
5822 · Fundraising, unrestricted	0.00	0.00	0.00	0.00	0.00
<b>Total Income</b>	<b>941.25</b>	<b>2,026.64</b>	<b>888.42</b>	<b>3,765.00</b>	<b>1,150.00</b>
<b>Gross Profit</b>	<b>941.25</b>	<b>2,026.64</b>	<b>888.42</b>	<b>3,765.00</b>	<b>1,150.00</b>
<b>Expense</b>					
7200 · Payroll	0.00	0.00	0.00	0.00	0.00
8520 · Insurance premiums	0.00	0.00	0.00	0.00	0.00
8590 · Elite Athlete Support & Dev	0.00	7,254.32	-413.95	-30.71	0.00
8594 · Programs for members & clubs	0.00	0.00	0.00	0.00	0.00
8598-01 · Coach, Junior Team	0.00	0.00	0.00	0.00	0.00
8599-11 · Executive Director	0.00	0.00	0.00	0.00	0.00
8599-12 · Acctg & Mem Services	0.00	0.00	0.00	0.00	0.00
8599 · Board & Committees	0.00	0.00	0.00	0.00	0.00
<b>Total Expense</b>	<b>0.00</b>	<b>7,254.32</b>	<b>-413.95</b>	<b>-30.71</b>	<b>0.00</b>
<b>Net Ordinary Income</b>	<b>941.25</b>	<b>-5,227.68</b>	<b>1,302.37</b>	<b>3,795.71</b>	<b>1,150.00</b>
<b>Other Income/Expense</b>					
<b>Other Income</b>					
6810 · Unrealized Gain/Loss Endowment	0.00	0.00	0.00	0.00	0.00
<b>Total Other Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Net Income</b>	<b>941.25</b>	<b>-5,227.68</b>	<b>1,302.37</b>	<b>3,795.71</b>	<b>1,150.00</b>

**United States Orienteering Federation, Inc.**  
**Statement of Activities & Functional Expenses**  
**December 2017**

Accrual Basis

	Trail O Team (Restricted)	WUOC Team (Restricted)	Total Restricted	Unclassified	TOTAL
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
4010-01 · Contributions, unrestricted	0.00	0.00	0.00	0.00	18,513.00
4010-02 · Contributions, restricted	750.00	1,030.00	10,486.25	0.00	11,986.25
5180 · Program Income	0.00	0.00	0.00	0.00	14,056.75
5181 · Sponsorships	0.00	0.00	0.00	0.00	124.36
5210 · Membership dues	0.00	0.00	0.00	0.00	2,720.00
5310 · Interest Income	0.00	0.00	0.00	0.00	53.48
5360 · Endowment proceeds	0.00	0.00	0.00	0.00	2,471.49
5820 · Fundraising, restricted	0.00	50.00	315.06	0.00	315.06
5822 · Fundraising, unrestricted	0.00	0.00	0.00	0.00	7.50
<b>Total Income</b>	<b>750.00</b>	<b>1,080.00</b>	<b>10,801.31</b>	<b>0.00</b>	<b>50,247.89</b>
<b>Gross Profit</b>	<b>750.00</b>	<b>1,080.00</b>	<b>10,801.31</b>	<b>0.00</b>	<b>50,247.89</b>
<b>Expense</b>					
7200 · Payroll	0.00	0.00	0.00	0.00	155.06
8520 · Insurance premiums	0.00	0.00	0.00	0.00	2,584.28
8590 · Elite Athlete Support & Dev	-30.00	0.00	6,779.66	0.00	6,787.06
8594 · Programs for members & clubs	0.00	0.00	0.00	0.00	3,117.14
8598-01 · Coach, Junior Team	0.00	0.00	3,100.00	0.00	3,100.00
8599-11 · Executive Director	0.00	0.00	0.00	0.00	249.00
8599-12 · Acctg & Mem Services	0.00	0.00	0.00	0.00	1,613.62
8599 · Board & Committees	0.00	0.00	0.00	0.00	1,349.90
<b>Total Expense</b>	<b>-30.00</b>	<b>0.00</b>	<b>9,879.66</b>	<b>0.00</b>	<b>18,956.06</b>
<b>Net Ordinary Income</b>	<b>780.00</b>	<b>1,080.00</b>	<b>921.65</b>	<b>0.00</b>	<b>31,291.83</b>
<b>Other Income/Expense</b>					
<b>Other Income</b>					
6810 · Unrealized Gain/Loss Endowment	0.00	0.00	0.00	36,805.39	36,805.39
<b>Total Other Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>36,805.39</b>	<b>36,805.39</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>36,805.39</b>	<b>36,805.39</b>
<b>Net Income</b>	<b>780.00</b>	<b>1,080.00</b>	<b>921.65</b>	<b>36,805.39</b>	<b>68,097.22</b>

**United States Orienteering Federation, Inc.**  
**Statement of Activities & Functional Expenses**  
January through December 2017

Accrual Basis

	50th Anniversary (Board Designate...)	Coach's Salary (Board Designate...)	Total Board Desi...	Endowment	Fundraising (Operating)	General Revenue (Operating)
<b>Ordinary Income/Expense</b>						
<b>Income</b>						
4010-01 · Contributions, unrestricted	500.00	0.00	500.00	0.00	0.00	23,203.00
4010-02 · Contributions, restricted	0.00	0.00	0.00	7,760.00	0.00	1,200.00
5180 · Program Income	0.00	0.00	0.00	0.00	0.00	38,394.67
5181 · Sponsorships	0.00	0.00	0.00	0.00	0.00	5,542.20
5210 · Membership dues	0.00	0.00	0.00	0.00	0.00	32,230.01
5221 · Club dues	0.00	0.00	0.00	0.00	0.00	91,082.00
5310 · Interest Income	0.00	0.00	0.00	0.00	0.00	291.88
5360 · Endowment proceeds	0.00	0.00	0.00	0.00	0.00	9,885.96
5450-01 · Books redistribution	0.00	0.00	0.00	0.00	0.00	783.00
5820 · Fundraising, restricted	0.00	0.00	0.00	0.00	0.00	0.00
5822 · Fundraising, unrestricted	0.00	0.00	0.00	0.00	0.00	97.50
<b>Total Income</b>	<b>500.00</b>	<b>0.00</b>	<b>500.00</b>	<b>7,760.00</b>	<b>0.00</b>	<b>202,710.22</b>
<b>Gross Profit</b>	<b>500.00</b>	<b>0.00</b>	<b>500.00</b>	<b>7,760.00</b>	<b>0.00</b>	<b>202,710.22</b>
<b>Expense</b>						
7200 · Payroll	0.00	35,524.44	35,524.44	0.00	2,511.82	0.00
8190 · ONA magazine	0.00	0.00	0.00	0.00	0.00	0.00
8520 · Insurance premiums	0.00	0.00	0.00	0.00	0.00	0.00
8590 · Elite Athlete Support & Dev	0.00	0.00	0.00	0.00	0.00	0.00
8594 · Programs for members & clubs	2,375.35	0.00	2,375.35	0.00	0.00	0.00
8598-01 · Coach, Junior Team	0.00	0.00	0.00	0.00	0.00	0.00
8599-11 · Executive Director	0.00	0.00	0.00	0.00	2,479.00	0.00
8599-12 · Acctg & Mem Services	0.00	0.00	0.00	0.00	0.00	0.00
8599 · Board & Committees	0.00	0.00	0.00	0.00	1,811.59	0.00
<b>Total Expense</b>	<b>2,375.35</b>	<b>35,524.44</b>	<b>37,899.79</b>	<b>0.00</b>	<b>6,802.41</b>	<b>0.00</b>
<b>Net Ordinary Income</b>	<b>-1,875.35</b>	<b>-35,524.44</b>	<b>-37,399.79</b>	<b>7,760.00</b>	<b>-6,802.41</b>	<b>202,710.22</b>
<b>Other Income/Expense</b>						
Other Income	0.00	0.00	0.00	0.00	0.00	0.00
<b>Net Other Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Net Income</b>	<b>-1,875.35</b>	<b>-35,524.44</b>	<b>-37,399.79</b>	<b>7,760.00</b>	<b>-6,802.41</b>	<b>202,710.22</b>

**United States Orienteering Federation, Inc.**  
**Statement of Activities & Functional Expenses**  
January through December 2017

Accrual Basis

	Management (Operating)	Program Services (Operating)	Total Operating	Coaching Contra... (Restricted)	Deaf Program (Restricted)	Iain Wilson Award (Restricted)
<b>Ordinary Income/Expense</b>						
<b>Income</b>						
4010-01 · Contributions, unrestricted	0.00	0.00	23,203.00	0.00	0.00	0.00
4010-02 · Contributions, restricted	0.00	0.00	1,200.00	10,000.00	200.00	1,591.25
5180 · Program Income	0.00	0.00	38,394.67	0.00	0.00	0.00
5181 · Sponsorships	0.00	0.00	5,542.20	0.00	0.00	0.00
5210 · Membership dues	0.00	0.00	32,230.01	0.00	0.00	0.00
5221 · Club dues	0.00	0.00	91,082.00	0.00	0.00	0.00
5310 · Interest Income	0.00	0.00	291.88	0.00	0.00	0.00
5360 · Endowment proceeds	0.00	0.00	9,885.96	0.00	0.00	0.00
5450-01 · Books redistribution	0.00	0.00	783.00	0.00	0.00	0.00
5820 · Fundraising, restricted	0.00	0.00	0.00	0.00	0.00	0.00
5822 · Fundraising, unrestricted	0.00	0.00	97.50	0.00	0.00	0.00
<b>Total Income</b>	<b>0.00</b>	<b>0.00</b>	<b>202,710.22</b>	<b>10,000.00</b>	<b>200.00</b>	<b>1,591.25</b>
<b>Gross Profit</b>	<b>0.00</b>	<b>0.00</b>	<b>202,710.22</b>	<b>10,000.00</b>	<b>200.00</b>	<b>1,591.25</b>
<b>Expense</b>						
7200 · Payroll	30,209.99	8,791.45	41,513.26	0.00	0.00	0.00
8190 · ONA magazine	0.00	17,849.63	17,849.63	0.00	0.00	0.00
8520 · Insurance premiums	0.00	30,909.28	30,909.28	0.00	0.00	0.00
8590 · Elite Athlete Support & Dev	0.00	0.00	0.00	0.00	0.00	0.00
8594 · Programs for members & clubs	516.55	11,424.81	11,941.36	0.00	0.00	3,000.00
8598-01 · Coach, Junior Team	0.00	0.00	0.00	9,300.00	0.00	0.00
8599-11 · Executive Director	1,426.36	0.00	3,905.36	0.00	0.00	0.00
8599-12 · Acctg & Mem Services	19,499.99	0.00	19,499.99	0.00	0.00	0.00
8599 · Board & Committees	3,794.55	0.00	5,606.14	0.00	0.00	0.00
<b>Total Expense</b>	<b>55,447.44</b>	<b>68,975.17</b>	<b>131,225.02</b>	<b>9,300.00</b>	<b>0.00</b>	<b>3,000.00</b>
<b>Net Ordinary Income</b>	<b>-55,447.44</b>	<b>-68,975.17</b>	<b>71,485.20</b>	<b>700.00</b>	<b>200.00</b>	<b>-1,408.75</b>
<b>Other Income/Expense</b>						
Other Income	0.00	0.00	0.00	0.00	0.00	0.00
<b>Net Other Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Net Income</b>	<b>-55,447.44</b>	<b>-68,975.17</b>	<b>71,485.20</b>	<b>700.00</b>	<b>200.00</b>	<b>-1,408.75</b>



**United States Orienteering Federation, Inc.**  
**Statement of Activities & Functional Expenses**  
January through December 2017

Accrual Basis

	Junior Team (Restricted)	MBO Team (Restricted)	Senior Team (Restricted)	Ski O Team (Restricted)	Trail O Team (Restricted)	WUOC Team (Restricted)
<b>Ordinary Income/Expense</b>						
<b>Income</b>						
4010-01 · Contributions, unrestricted	0.00	0.00	0.00	0.00	0.00	0.00
4010-02 · Contributions, restricted	7,544.00	4,570.00	10,076.80	1,945.00	1,950.00	1,115.00
5180 · Program Income	4,400.00	0.00	0.00	0.00	0.00	0.00
5181 · Sponsorships	0.00	0.00	0.00	1,000.00	0.00	0.00
5210 · Membership 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	0.00
5310 · Interest Income	0.00	0.00	0.00	0.00	0.00	0.00
5360 · Endowment proceeds	0.00	0.00	0.00	0.00	0.00	0.00
5450-01 · Books redistribution	0.00	0.00	0.00	0.00	0.00	0.00
5820 · Fundraising, restricted	1,982.30	538.43	2,181.17	0.00	0.00	380.00
5822 · Fundraising, unrestricted	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Income</b>	<b>13,926.30</b>	<b>5,108.43</b>	<b>12,257.97</b>	<b>2,945.00</b>	<b>1,950.00</b>	<b>1,495.00</b>
<b>Gross Profit</b>	<b>13,926.30</b>	<b>5,108.43</b>	<b>12,257.97</b>	<b>2,945.00</b>	<b>1,950.00</b>	<b>1,495.00</b>
<b>Expense</b>						
7200 · Payroll	0.00	0.00	0.00	0.00	0.00	0.00
8190 · ONA magazine	0.00	0.00	0.00	0.00	0.00	0.00
8520 · Insurance premiums	0.00	0.00	0.00	0.00	0.00	0.00
8590 · Elite Athlete Support & Dev	19,826.42	2,292.38	9,346.12	3,126.26	2,125.16	0.00
8594 · Programs for members & clubs	0.00	0.00	0.00	0.00	0.00	0.00
8598-01 · Coach, Junior Team	6,523.37	0.00	0.00	0.00	0.00	0.00
8599-11 · Executive Director	0.00	0.00	0.00	0.00	0.00	0.00
8599-12 · Acctg & Mem Services	0.00	0.00	0.00	0.00	0.00	0.00
8599 · Board & Committees	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Expense</b>	<b>26,349.79</b>	<b>2,292.38</b>	<b>9,346.12</b>	<b>3,126.26</b>	<b>2,125.16</b>	<b>0.00</b>
<b>Net Ordinary Income</b>	<b>-12,423.49</b>	<b>2,816.05</b>	<b>2,911.85</b>	<b>-181.26</b>	<b>-175.16</b>	<b>1,495.00</b>
<b>Other Income/Expense</b>						
Other Income	0.00	0.00	0.00	0.00	0.00	0.00
<b>Net Other Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Net Income</b>	<b>-12,423.49</b>	<b>2,816.05</b>	<b>2,911.85</b>	<b>-181.26</b>	<b>-175.16</b>	<b>1,495.00</b>

**United States Orienteering Federation, Inc.**  
**Statement of Activities & Functional Expenses**  
January through December 2017

Accrual Basis

	Total Restricted	Unclassified	TOTAL
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
4010-01 · Contributions, unrestricted	0.00	0.00	23,703.00
4010-02 · Contributions, restricted	38,992.05	0.00	47,952.05
5180 · Program Income	4,400.00	0.00	42,794.67
5181 · Sponsorships	1,000.00	0.00	6,542.20
5210 · Membership dues	0.00	0.00	32,230.01
5221 · Club dues	0.00	0.00	91,082.00
5310 · Interest Income	0.00	0.00	291.88
5360 · Endowment proceeds	0.00	0.00	9,885.96
5450-01 · Books redistribution	0.00	0.00	783.00
5820 · Fundraising, restricted	5,081.90	0.00	5,081.90
5822 · Fundraising, unrestricted	0.00	0.00	97.50
<b>Total Income</b>	49,473.95	0.00	260,444.17
<b>Gross Profit</b>	49,473.95	0.00	260,444.17
<b>Expense</b>			
7200 · Payroll	0.00	0.00	77,037.70
8190 · ONA magazine	0.00	0.00	17,849.63
8520 · Insurance premiums	0.00	0.00	30,909.28
8590 · Elite Athlete Support & Dev	36,716.34	0.00	36,716.34
8594 · Programs for members & clubs	3,000.00	0.00	17,316.71
8598-01 · Coach, Junior Team	15,823.37	0.00	15,823.37
8599-11 · Executive Director	0.00	0.00	3,905.36
8599-12 · Acctg & Mem Services	0.00	0.00	19,499.99
8599 · Board & Committees	0.00	0.00	5,606.14
<b>Total Expense</b>	55,539.71	0.00	224,664.52
<b>Net Ordinary Income</b>	-6,065.76	0.00	35,779.65
<b>Other Income/Expense</b>			
Other Income	0.00	36,805.39	36,805.39
<b>Net Other Income</b>	0.00	36,805.39	36,805.39
<b>Net Income</b>	<b>-6,065.76</b>	<b>36,805.39</b>	<b>72,585.04</b>

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

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	Jan - Dec 17
<b>OPERATING ACTIVITIES</b>	
Net Income	72,585.04
Adjustments to reconcile Net Income to net cash provided by operations:	
1110 · Accounts Receivable	-410.50
1450 · Prepaid Insurance Premiums	-24,626.18
1451 · Prepaid Expenses	30,909.28
2010 · Accounts Payable	-944.33
2550 · PNC Visa	-387.52
2350 · Deferred Revenue - Club dues	13,453.00
2150 · Accrued Expenses	-478.38
2352 · Deferred Revenue - Athlete fees	1,500.00
Net cash provided by Operating Activities	91,600.41
<b>INVESTING ACTIVITIES</b>	
6810 · Unrealized Gain/Loss Endowment	-36,805.39
1320 · Map Loans Receivable	2,000.00
1582 · Endowment Fund, perm restricted	-7,185.00
Net cash provided by Investing Activities	-41,990.39
<b>FINANCING ACTIVITIES</b>	
3010 · Net Assets, unrestricted	-42,542.85
3020 · Endowments, Board designated	36,805.39
3100 · Net Assets, temp restricted	-2,022.54
3210 · Endowments, perm restricted	7,760.00
Net cash provided by Financing Activities	0.00
Net cash increase for period	49,610.02
Cash at beginning of period	133,636.40
Cash at end of period	<u>183,246.42</u>