

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

Accrual Basis

As of February 29, 2016

	Feb 29, 16
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1010 · BankAmerica checking	105,668.52
1011 · BankAmerica contribs	798.13
1040 · Petty Cash	265.00
1070 · Vanguard	37,897.38
<b>Total Checking/Savings</b>	144,629.03
<b>Total Current Assets</b>	144,629.03
<b>Other Assets</b>	
1320 · Map Loans Receivable	5,000.00
1581 · Endowment Fund, BOD designated	98,636.08
1582 · Endowment Fund, perm restricted	121,898.91
<b>Total Other Assets</b>	225,534.99
<b>TOTAL ASSETS</b>	<b>370,164.02</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Credit Cards</b>	
2550 · PNC Visa	493.96
<b>Total Credit Cards</b>	493.96
<b>Other Current Liabilities</b>	
2150 · Accrued Expenses	203.35
<b>Total Other Current Liabilities</b>	203.35
<b>Total Current Liabilities</b>	697.31
<b>Total Liabilities</b>	697.31
<b>Equity</b>	
3010 · Net Assets, unrestricted	105,860.57
3020 · Endowments, Board designated	98,636.08
3100 · Net Assets, temp restricted	33,122.52
3210 · Endowments, perm restricted	121,898.91
Net Income	9,948.63
<b>Total Equity</b>	369,466.71
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>370,164.02</b>

**United States Orienteering Federation, Inc.**  
**Income & Expense Actual vs. Budget**  
January through February 2016

Accrual Basis

	Jan - Feb 16	Budget	% of Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
4010-01 · Contributions, unrestricted	3,360.00	45,000.00	7.5%
4010-02 · Contributions, restricted	1,805.00	41,500.00	4.3%
4010-03 · Contributions, major gifts	0.00	57,000.00	0.0%
4200 · Grants Received	0.00		
5180 · Program Income	4,740.00	55,900.00	8.5%
5181 · Sponsorships	624.62	22,000.00	2.8%
5210 · Membership dues	6,055.00	31,325.00	19.3%
5211 · Life member dues	0.00		
5221 · Club dues	84,114.50	99,000.00	85.0%
5222 · Insurance fees from clubs	0.00		
5310 · Interest Income	22.11	10.00	221.1%
5360 · Endowment proceeds	0.00	9,000.00	0.0%
5450-01 · Books redistribution	124.33	2,000.00	6.2%
5450-02 · Wearables redistribution	0.00		
5820 · Fundraising, restricted	190.07	2,000.00	9.5%
5822 · Fundraising, unrestricted	7.50		
<b>Total Income</b>	<b>101,043.13</b>	<b>364,735.00</b>	<b>27.7%</b>
<b>Expense</b>			
7021 · Grants, mapping	0.00		
7023 · Grants to clubs & orgs	0.00	2,000.00	0.0%
7041 · Grants, program - Indiv	0.00		
7200 · Payroll	21,617.32	131,420.00	16.4%
8190 · ONA magazine	2,622.57	20,000.00	13.1%
8520 · Insurance premiums	39,798.12	35,500.00	112.1%
8590 · Elite Athlete Support & Dev	12,841.08	77,500.00	16.6%
8594 · Programs for members & clubs	1,939.03	26,980.00	7.2%
8598-01 · Coach, Junior Team	585.40	9,000.00	6.5%
8599-11 · Executive Director	4,590.20	29,500.00	15.6%
8599-12 · Acctg & Mem Services	3,800.18	22,000.00	17.3%
8599 · Board & Committees	3,300.60	12,050.00	27.4%
<b>Total Expense</b>	<b>91,094.50</b>	<b>365,950.00</b>	<b>24.9%</b>
<b>Net Ordinary Income</b>	<b>9,948.63</b>	<b>(1,215.00)</b>	<b>(818.8)%</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>9,948.63</b>	<b>(1,215.00)</b>	<b>(818.8)%</b>

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

Accrual Basis

	Endowment	Fundraising	General Reven...	Iain Wilson Aw...	Junior Team	Management	MBO Team
<b>Ordinary Income/Expense</b>							
<b>Income</b>							
4010-01 · Contributions, unrestricted	0.00	0.00	2,755.00	0.00	0.00	0.00	0.00
4010-02 · Contributions, restricted	50.00	0.00	0.00	250.00	100.00	0.00	0.00
5180 · Program Income	0.00	0.00	135.00	0.00	0.00	0.00	0.00
5181 · Sponsorships	0.00	0.00	5.80	0.00	0.00	0.00	0.00
5210 · Membership dues	0.00	0.00	3,480.00	0.00	0.00	0.00	0.00
5221 · Club dues	0.00	0.00	24,830.50	0.00	0.00	0.00	0.00
5310 · Interest Income	0.00	0.00	11.58	0.00	0.00	0.00	0.00
5820 · Fundraising, restricted	0.00	0.00	0.00	0.00	0.00	0.00	14.50
5822 · Fundraising, unrestricted	0.00	0.00	2.50	0.00	0.00	0.00	0.00
<b>Total Income</b>	<b>50.00</b>	<b>0.00</b>	<b>31,220.38</b>	<b>250.00</b>	<b>100.00</b>	<b>0.00</b>	<b>14.50</b>
<b>Expense</b>							
7200 · Payroll	0.00	1,259.10	0.00	0.00	0.00	1,185.96	0.00
8190 · ONA magazine	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8520 · Insurance premiums	0.00	0.00	2,502.50	0.00	3,162.00	0.00	837.00
8590 · Elite Athlete Support & Dev	0.00	0.00	0.00	0.00	12,218.48	0.00	0.00
8594 · Programs for members & clubs	0.00	195.00	0.00	0.00	0.00	0.00	0.00
8598-01 · Coach, Junior Team	0.00	0.00	0.00	0.00	585.40	0.00	0.00
8599-11 · Executive Director	0.00	107.92	0.00	0.00	0.00	420.80	0.00
8599-12 · Acctg & Mem Services	0.00	0.00	0.00	0.00	0.00	1,551.46	0.00
8599 · Board & Committees	0.00	19.60	0.00	0.00	0.00	3,164.04	0.00
<b>Total Expense</b>	<b>0.00</b>	<b>1,581.62</b>	<b>2,502.50</b>	<b>0.00</b>	<b>15,965.88</b>	<b>6,322.26</b>	<b>837.00</b>
<b>Net Ordinary Income</b>	<b>50.00</b>	<b>-1,581.62</b>	<b>28,717.88</b>	<b>250.00</b>	<b>-15,865.88</b>	<b>-6,322.26</b>	<b>-822.50</b>
<b>Net Income</b>	<b>50.00</b>	<b>-1,581.62</b>	<b>28,717.88</b>	<b>250.00</b>	<b>-15,865.88</b>	<b>-6,322.26</b>	<b>-822.50</b>

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

Accrual Basis

	Program Servi...	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	2,755.00
4010-02 · Contributions, restricted	0.00	0.00	325.00	0.00	0.00	725.00
5180 · Program Income	0.00	0.00	0.00	0.00	0.00	135.00
5181 · Sponsorships	0.00	0.00	0.00	0.00	0.00	5.80
5210 · Membership dues	0.00	0.00	0.00	0.00	0.00	3,480.00
5221 · Club dues	0.00	0.00	0.00	0.00	0.00	24,830.50
5310 · Interest Income	0.00	0.00	0.00	0.00	0.00	11.58
5820 · Fundraising, restricted	0.00	0.00	0.00	0.00	0.00	14.50
5822 · Fundraising, unrestricted	0.00	0.00	0.00	0.00	0.00	2.50
<b>Total Income</b>	<b>0.00</b>	<b>0.00</b>	<b>325.00</b>	<b>0.00</b>	<b>0.00</b>	<b>31,959.88</b>
<b>Expense</b>						
7200 · Payroll	8,354.10	0.00	0.00	0.00	0.00	10,799.16
8190 · ONA magazine	2,622.57	0.00	0.00	0.00	0.00	2,622.57
8520 · Insurance premiums	0.00	930.00	62.00	542.50	434.00	8,470.00
8590 · Elite Athlete Support & Dev	0.00	0.00	0.00	0.00	0.00	12,218.48
8594 · Programs for members & clubs	1,417.91	0.00	0.00	0.00	0.00	1,612.91
8598-01 · Coach, Junior Team	0.00	0.00	0.00	0.00	0.00	585.40
8599-11 · Executive Director	2,322.41	0.00	0.00	0.00	0.00	2,851.13
8599-12 · Acctg & Mem Services	0.00	0.00	0.00	0.00	0.00	1,551.46
8599 · Board & Committees	116.96	0.00	0.00	0.00	0.00	3,300.60
<b>Total Expense</b>	<b>14,833.95</b>	<b>930.00</b>	<b>62.00</b>	<b>542.50</b>	<b>434.00</b>	<b>44,011.71</b>
<b>Net Ordinary Income</b>	<b>-14,833.95</b>	<b>-930.00</b>	<b>263.00</b>	<b>-542.50</b>	<b>-434.00</b>	<b>-12,051.83</b>
<b>Net Income</b>	<b>-14,833.95</b>	<b>-930.00</b>	<b>263.00</b>	<b>-542.50</b>	<b>-434.00</b>	<b>-12,051.83</b>

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

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	Jan - Feb 16
<b>OPERATING ACTIVITIES</b>	
Net Income	9,948.63
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	330.29
2350 · Deferred Revenue - Club dues	-3,230.50
2150 · Accrued Expenses	-126.48
2351 · Deferred Revenue - Sponsorship	-600.00
<b>Net cash provided by Operating Activities</b>	<b>23,097.14</b>
<b>INVESTING ACTIVITIES</b>	
1582 · Endowment Fund, perm restricted	-2,800.00
<b>Net cash provided by Investing Activities</b>	<b>-2,800.00</b>
<b>FINANCING ACTIVITIES</b>	
3010 · Net Assets, unrestricted	16,798.91
3100 · Net Assets, temp restricted	-17,148.91
3210 · Endowments, perm restricted	350.00
<b>Net cash provided by Financing Activities</b>	<b>0.00</b>
<b>Net cash increase for period</b>	<b>20,297.14</b>
<b>Cash at beginning of period</b>	<b>124,331.89</b>
<b>Cash at end of period</b>	<b><u>144,629.03</u></b>