

United States Orienteering Federation, Inc.
Statement of Financial Position
As of January 31, 2016

Accrual Basis

	<u>Jan 31, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
1010 · BankAmerica checking	117,664.97
1011 · BankAmerica contribs	299.73
1040 · Petty Cash	265.00
1070 · Vanguard	37,885.80
Total Checking/Savings	<u>156,115.50</u>
Total Current Assets	156,115.50
Other Assets	
1320 · Map Loans Receivable	5,000.00
1581 · Endowment Fund, BOD designated	98,636.08
1582 · Endowment Fund, perm restricted	121,898.91
Total Other Assets	<u>225,534.99</u>
TOTAL ASSETS	<u>381,650.49</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2150 · Accrued Expenses	131.95
Total Other Current Liabilities	<u>131.95</u>
Total Current Liabilities	<u>131.95</u>
Total Liabilities	131.95
Equity	
3010 · Net Assets, unrestricted	87,828.69
3020 · Endowments, Board designated	98,636.08
3100 · Net Assets, temp restricted	51,154.40
3210 · Endowments, perm restricted	121,898.91
Net Income	22,000.46
Total Equity	<u>381,518.54</u>
TOTAL LIABILITIES & EQUITY	<u>381,650.49</u>

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

Accrual Basis

	Jan 16	Budget	% of Budget
Ordinary Income/Expense			
Income			
4010-01 · Contributions, unrestricted	605.00	45,000.00	1.3%
4010-02 · Contributions, restricted	1,080.00	41,500.00	2.6%
4010-03 · Contributions, major gifts	0.00	57,000.00	0.0%
4200 · Grants Received	0.00		
5180 · Program Income	4,605.00	55,900.00	8.2%
5181 · Sponsorships	618.82	22,000.00	2.8%
5210 · Membership dues	2,575.00	31,325.00	8.2%
5211 · Life member dues	0.00		
5221 · Club dues	59,284.00	99,000.00	59.9%
5222 · Insurance fees from clubs	0.00		
5310 · Interest Income	10.53	10.00	105.3%
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	175.57	2,000.00	8.8%
5822 · Fundraising, unrestricted	5.00		
Total Income	69,083.25	364,735.00	18.9%
Expense			
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	10,818.16	131,420.00	8.2%
8190 · ONA magazine	0.00	20,000.00	0.0%
8520 · Insurance premiums	31,328.12	35,500.00	88.2%
8590 · Elite Athlete Support & Dev	622.60	77,500.00	0.8%
8594 · Programs for members & clubs	326.12	26,980.00	1.2%
8598-01 · Coach, Junior Team	0.00	9,000.00	0.0%
8599-11 · Executive Director	1,739.07	29,500.00	5.9%
8599-12 · Acctg & Mem Services	2,248.72	22,000.00	10.2%
8599 · Board & Committees	0.00	12,050.00	0.0%
Total Expense	47,082.79	365,950.00	12.9%
Net Ordinary Income	22,000.46	(1,215.00)	(1,810.7)%
Other Income/Expense			
Other Income			
6810 · Unrealized Gain/Loss Endowment	0.00		
Total Other Income	0.00		
Other Expense	0.00	0.00	0.0%
Net Other Income	0.00	0.00	0.0%
Net Income	22,000.46	(1,215.00)	(1,810.7)%

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

Accrual Basis

	Endowment	Fundraising	General Revenue	Iain Wilson Award	Management	MBO Team
Ordinary Income/Expense						
Income						
4010-01 · Contributions, unrestricted	0.00	0.00	605.00	0.00	0.00	0.00
4010-02 · Contributions, restricted	350.00	0.00	0.00	130.00	0.00	0.00
5180 · Program Income	0.00	0.00	4,605.00	0.00	0.00	0.00
5181 · Sponsorships	0.00	0.00	18.82	0.00	0.00	0.00
5210 · Membership dues	0.00	0.00	2,575.00	0.00	0.00	0.00
5221 · Club dues	0.00	0.00	59,284.00	0.00	0.00	0.00
5310 · Interest Income	0.00	0.00	10.53	0.00	0.00	0.00
5450-01 · Books redistribution	0.00	0.00	124.33	0.00	0.00	0.00
5820 · Fundraising, restricted	0.00	0.00	0.00	0.00	0.00	29.17
5822 · Fundraising, unrestricted	0.00	0.00	5.00	0.00	0.00	0.00
Total Income	350.00	0.00	67,227.68	130.00	0.00	29.17
Expense						
7200 · Payroll	0.00	1,262.90	0.00	0.00	1,187.87	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	0.00	0.00	0.00	0.00	7.09	0.00
8599-11 · Executive Director	0.00	500.00	0.00	0.00	288.08	0.00
8599-12 · Acctg & Mem Services	0.00	0.00	0.00	0.00	2,248.72	0.00
8599 · Board & Committees	0.00	0.00	0.00	0.00	0.00	0.00
Total Expense	0.00	1,762.90	0.00	0.00	3,731.76	0.00
Net Ordinary Income	350.00	-1,762.90	67,227.68	130.00	-3,731.76	29.17
Net Income	350.00	-1,762.90	67,227.68	130.00	-3,731.76	29.17

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

Accrual Basis

	Program Services	Senior Team	Ski O Team	Trail O Team	TOTAL
Ordinary Income/Expense					
Income					
4010-01 · Contributions, unrestricted	0.00	0.00	0.00	0.00	605.00
4010-02 · Contributions, restricted	0.00	300.00	0.00	300.00	1,080.00
5180 · Program Income	0.00	0.00	0.00	0.00	4,605.00
5181 · Sponsorships	0.00	0.00	600.00	0.00	618.82
5210 · Membership dues	0.00	0.00	0.00	0.00	2,575.00
5221 · Club dues	0.00	0.00	0.00	0.00	59,284.00
5310 · Interest Income	0.00	0.00	0.00	0.00	10.53
5450-01 · Books redistribution	0.00	0.00	0.00	0.00	124.33
5820 · Fundraising, restricted	0.00	146.40	0.00	0.00	175.57
5822 · Fundraising, unrestricted	0.00	0.00	0.00	0.00	5.00
Total Income	0.00	446.40	600.00	300.00	69,083.25
Expense					
7200 · Payroll	8,367.39	0.00	0.00	0.00	10,818.16
8520 · Insurance premiums	31,328.12	0.00	0.00	0.00	31,328.12
8590 · Elite Athlete Support & Dev	0.00	19.96	602.64	0.00	622.60
8594 · Programs for members & clubs	319.03	0.00	0.00	0.00	326.12
8599-11 · Executive Director	950.99	0.00	0.00	0.00	1,739.07
8599-12 · Acctg & Mem Services	0.00	0.00	0.00	0.00	2,248.72
8599 · Board & Committees	0.00	0.00	0.00	0.00	0.00
Total Expense	40,965.53	19.96	602.64	0.00	47,082.79
Net Ordinary Income	-40,965.53	426.44	-2.64	300.00	22,000.46
Net Income	-40,965.53	426.44	-2.64	300.00	22,000.46

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

	Jan 16
OPERATING ACTIVITIES	
Net Income	22,000.46
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	-163.67
2350 · Deferred Revenue - Club dues	-3,230.50
2150 · Accrued Expenses	-197.88
2351 · Deferred Revenue - Sponsorship	-600.00
Net cash provided by Operating Activities	34,583.61
INVESTING ACTIVITIES	
1582 · Endowment Fund, perm restricted	-2,800.00
Net cash provided by Investing Activities	-2,800.00
FINANCING ACTIVITIES	
3010 · Net Assets, unrestricted	-1,232.97
3100 · Net Assets, temp restricted	882.97
3210 · Endowments, perm restricted	350.00
Net cash provided by Financing Activities	0.00
Net cash increase for period	31,783.61
Cash at beginning of period	124,331.89
Cash at end of period	156,115.50