

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

Accrual Basis

As of January 31, 2017

	Jan 31, 17
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1010 · BankAmerica checking	154,522.93
1011 · BankAmerica contribs	348.62
1040 · Petty Cash	285.00
1070 · Vanguard	38,030.08
<b>Total Checking/Savings</b>	193,186.63
<b>Other Current Assets</b>	
1451 · Prepaid Expenses	28,334.28
<b>Total Other Current Assets</b>	28,334.28
<b>Total Current Assets</b>	221,520.91
<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><u>471,605.31</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Credit Cards</b>	
2550 · PNC Visa	201.10
<b>Total Credit Cards</b>	201.10
<b>Other Current Liabilities</b>	
2150 · Accrued Expenses	137.90
<b>Total Other Current Liabilities</b>	137.90
<b>Total Current Liabilities</b>	339.00
<b>Total Liabilities</b>	339.00
<b>Equity</b>	
3010 · Net Assets, unrestricted	120,742.48
3020 · Endowments, Board designated	120,635.49
3100 · Net Assets, temp restricted	43,666.47
3210 · Endowments, perm restricted	127,448.91
Net Income	58,772.96
<b>Total Equity</b>	471,266.31
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>471,605.31</u></b>

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

Accrual Basis

	Coach's Salary (Board Designated)	Total Board Desig...	Endowment	Fundraising (Operating)	General Revenue (Operating)	Management (Operating)	Program Services (Operating)
<b>Ordinary Income/Expense</b>							
<b>Income</b>							
4010-01 · Contributions, unrestricted	0.00	0.00	0.00	0.00	1,700.00	0.00	0.00
4010-02 · Contributions, restricted	0.00	0.00	10.00	0.00	0.00	0.00	0.00
5180 · Program Income	0.00	0.00	0.00	0.00	5,950.46	0.00	0.00
5181 · Sponsorships	0.00	0.00	0.00	0.00	8.46	0.00	0.00
5210 · Membership dues	0.00	0.00	0.00	0.00	3,280.00	0.00	0.00
5221 · Club dues	0.00	0.00	0.00	0.00	68,344.50	0.00	0.00
5310 · Interest Income	0.00	0.00	0.00	0.00	15.21	0.00	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	0.00	0.00	5.00	0.00	0.00
<b>Total Income</b>	<b>0.00</b>	<b>0.00</b>	<b>10.00</b>	<b>0.00</b>	<b>79,303.63</b>	<b>0.00</b>	<b>0.00</b>
<b>Gross Profit</b>	<b>0.00</b>	<b>0.00</b>	<b>10.00</b>	<b>0.00</b>	<b>79,303.63</b>	<b>0.00</b>	<b>0.00</b>
<b>Expense</b>							
7200 · Payroll	3,947.16	3,947.16	0.00	1,255.91	0.00	1,260.26	4,395.73
8190 · ONA magazine	0.00	0.00	0.00	0.00	0.00	0.00	3,547.67
8520 · Insurance premiums	0.00	0.00	0.00	0.00	0.00	0.00	2,575.00
8590 · Elite Athlete Support & Dev	0.00	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	0.00	7.98	329.00
8599-11 · Executive Director	0.00	0.00	0.00	0.00	0.00	103.07	0.00
8599-12 · Acctg & Mem Services	0.00	0.00	0.00	0.00	0.00	1,702.68	0.00
8599 · Board & Committees	0.00	0.00	0.00	0.00	0.00	3,090.60	0.00
<b>Total Expense</b>	<b>3,947.16</b>	<b>3,947.16</b>	<b>0.00</b>	<b>1,255.91</b>	<b>0.00</b>	<b>6,164.59</b>	<b>10,847.40</b>
<b>Net Ordinary Income</b>	<b>-3,947.16</b>	<b>-3,947.16</b>	<b>10.00</b>	<b>-1,255.91</b>	<b>79,303.63</b>	<b>-6,164.59</b>	<b>-10,847.40</b>
<b>Net Income</b>	<b>-3,947.16</b>	<b>-3,947.16</b>	<b>10.00</b>	<b>-1,255.91</b>	<b>79,303.63</b>	<b>-6,164.59</b>	<b>-10,847.40</b>

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

Accrual Basis

	Total Operating	Junior Team (Restricted)	MBO Team (Restricted)	Senior Team (Restricted)	Ski O Team (Restricted)	Total Restricted	TOTAL
<b>Ordinary Income/Expense</b>							
<b>Income</b>							
4010-01 · Contributions, unrestricted	1,700.00	0.00	0.00	0.00	0.00	0.00	1,700.00
4010-02 · Contributions, restricted	0.00	55.00	0.00	650.00	5.00	710.00	720.00
5180 · Program Income	5,950.46	1,300.00	0.00	0.00	0.00	1,300.00	7,250.46
5181 · Sponsorships	8.46	0.00	0.00	0.00	1,000.00	1,000.00	1,008.46
5210 · Membership dues	3,280.00	0.00	0.00	0.00	0.00	0.00	3,280.00
5221 · Club dues	68,344.50	0.00	0.00	0.00	0.00	0.00	68,344.50
5310 · Interest Income	15.21	0.00	0.00	0.00	0.00	0.00	15.21
5820 · Fundraising, restricted	0.00	20.00	28.03	0.00	0.00	48.03	48.03
5822 · Fundraising, unrestricted	5.00	0.00	0.00	0.00	0.00	0.00	5.00
<b>Total Income</b>	<b>79,303.63</b>	<b>1,375.00</b>	<b>28.03</b>	<b>650.00</b>	<b>1,005.00</b>	<b>3,058.03</b>	<b>82,371.66</b>
<b>Gross Profit</b>	<b>79,303.63</b>	<b>1,375.00</b>	<b>28.03</b>	<b>650.00</b>	<b>1,005.00</b>	<b>3,058.03</b>	<b>82,371.66</b>
<b>Expense</b>							
7200 · Payroll	6,911.90	0.00	0.00	0.00	0.00	0.00	10,859.06
8190 · ONA magazine	3,547.67	0.00	0.00	0.00	0.00	0.00	3,547.67
8520 · Insurance premiums	2,575.00	0.00	0.00	0.00	0.00	0.00	2,575.00
8590 · Elite Athlete Support & Dev	0.00	36.26	0.00	-199.08	1,546.46	1,383.64	1,383.64
8594 · Programs for members & clubs	336.98	0.00	0.00	0.00	0.00	0.00	336.98
8599-11 · Executive Director	103.07	0.00	0.00	0.00	0.00	0.00	103.07
8599-12 · Acctg & Mem Services	1,702.68	0.00	0.00	0.00	0.00	0.00	1,702.68
8599 · Board & Committees	3,090.60	0.00	0.00	0.00	0.00	0.00	3,090.60
<b>Total Expense</b>	<b>18,267.90</b>	<b>36.26</b>	<b>0.00</b>	<b>-199.08</b>	<b>1,546.46</b>	<b>1,383.64</b>	<b>23,598.70</b>
<b>Net Ordinary Income</b>	<b>61,035.73</b>	<b>1,338.74</b>	<b>28.03</b>	<b>849.08</b>	<b>-541.46</b>	<b>1,674.39</b>	<b>58,772.96</b>
<b>Net Income</b>	<b>61,035.73</b>	<b>1,338.74</b>	<b>28.03</b>	<b>849.08</b>	<b>-541.46</b>	<b>1,674.39</b>	<b>58,772.96</b>

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

Accrual Basis

January 1 through February 1, 2017

	Jan 1 - Feb 1, 17	Budget	% of Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
4010-01 · Contributions, unrestricted	1,700.00	0.00	100.0%
4010-02 · Contributions, restricted	720.00	0.00	100.0%
4010-03 · Contributions, major gifts	0.00	0.00	0.0%
4200 · Grants Received	0.00	0.00	0.0%
5180 · Program Income	7,250.46	0.00	100.0%
5181 · Sponsorships	1,008.46	0.00	100.0%
5210 · Membership dues	3,280.00	0.00	100.0%
5211 · Life member dues	0.00	0.00	0.0%
5221 · Club dues	68,344.50	0.00	100.0%
5222 · Insurance fees from clubs	0.00	0.00	0.0%
5310 · Interest Income	15.21	0.00	100.0%
5311 · Interest Income, money market	0.00	0.00	0.0%
5360 · Endowment proceeds	0.00	0.00	0.0%
5450-01 · Books redistribution	0.00	0.00	0.0%
5450-02 · Wearables redistribution	0.00	0.00	0.0%
5820 · Fundraising, restricted	48.03	0.00	100.0%
5822 · Fundraising, unrestricted	5.00	0.00	100.0%
<b>Total Income</b>	<b>82,371.66</b>	<b>0.00</b>	<b>100.0%</b>
<b>Cost of Goods Sold</b>			
50000 · Cost of Goods Sold	0.00	0.00	0.0%
<b>Total COGS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Gross Profit</b>	<b>82,371.66</b>	<b>0.00</b>	<b>100.0%</b>
<b>Expense</b>			
7021 · Grants, mapping	0.00	0.00	0.0%
7023 · Grants to clubs & orgs	0.00	0.00	0.0%
7041 · Grants, program - Indiv	0.00	0.00	0.0%
7200 · Payroll	10,859.06	0.00	100.0%
8190 · ONA magazine	3,547.67	0.00	100.0%
8520 · Insurance premiums	2,575.00	0.00	100.0%
8590 · Elite Athlete Support & Dev	1,383.64	0.00	100.0%
8594 · Programs for members & clubs	336.98	0.00	100.0%
8598-01 · Coach, Junior Team	0.00	0.00	0.0%
8599-11 · Executive Director	103.07	0.00	100.0%
8599-12 · Acctg & Mem Services	1,702.68	0.00	100.0%
8599 · Board & Committees	3,090.60	0.00	100.0%
<b>Total Expense</b>	<b>23,598.70</b>	<b>0.00</b>	<b>100.0%</b>
<b>Net Ordinary Income</b>	<b>58,772.96</b>	<b>0.00</b>	<b>100.0%</b>
<b>Other Income/Expense</b>			
<b>Other Income</b>			
6810 · Unrealized Gain/Loss Endowment	0.00	0.00	0.0%
<b>Total Other Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Other Expense</b>			
<b>Other Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Net Income</b>	<b>58,772.96</b>	<b>0.00</b>	<b>100.0%</b>

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

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	Jan 17
<b>OPERATING ACTIVITIES</b>	
Net Income	58,772.96
Adjustments to reconcile Net Income to net cash provided by operations:	
1110 · Accounts Receivable	608.50
1451 · Prepaid Expenses	2,575.00
2010 · Accounts Payable	-944.33
2550 · PNC Visa	-505.22
2150 · Accrued Expenses	-21.68
Net cash provided by Operating Activities	60,485.23
<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	-1,684.39
3100 · Net Assets, temp restricted	1,674.39
3210 · Endowments, perm restricted	10.00
Net cash provided by Financing Activities	0.00
Net cash increase for period	59,550.23
Cash at beginning of period	133,636.40
Cash at end of period	<u>193,186.63</u>