

United States Orienteering Federation, Inc.
Statement of Financial Position

Accrual Basis

As of January 31, 2018

	Jan 31, 18
ASSETS	
Current Assets	
Checking/Savings	
1010 · BankAmerica checking	175,919.94
1011 · BankAmerica contribs	138.82
1012 · US Bank	50,000.00
1040 · Petty Cash	178.19
Total Checking/Savings	226,236.95
Other Current Assets	
1450 · Prepaid Insurance Premiums	22,574.00
Total Other Current Assets	22,574.00
Total Current Assets	248,810.95
Other Assets	
1581 · Endowment Fund, BOD designated	157,440.88
1582 · Endowment Fund, perm restricted	135,198.91
Total Other Assets	292,639.79
TOTAL ASSETS	<u>541,450.74</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2150 · Accrued Expenses	67.65
Total Other Current Liabilities	67.65
Total Current Liabilities	67.65
Total Liabilities	67.65
Equity	
3010 · Net Assets, unrestricted	149,653.25
3020 · Endowments, Board designated	157,440.88
3100 · Net Assets, temp restricted	42,785.35
3210 · Endowments, perm restricted	135,198.91
Net Income	56,304.70
Total Equity	541,383.09
TOTAL LIABILITIES & EQUITY	<u>541,450.74</u>

United States Orienteering Federation, Inc.
Income & Expense Budget vs. Actual
January 2018

Accrual Basis

	Jan 18	Budget
Ordinary Income/Expense		
Income		
4010-01 · Contributions, unrestricted	1,685.00	
4010-02 · Contributions, restricted	225.00	
4010-03 · Contributions, major gifts	0.00	
4200 · Grants Received	0.00	
5180 · Program Income	5,813.50	
5181 · Sponsorships	818.83	
5210 · Membership dues	2,750.00	
5211 · Life member dues	0.00	
5221 · Club dues	58,020.00	
5222 · Insurance fees from clubs	0.00	
5310 · Interest Income	0.00	
5311 · Interest Income, money market	0.00	
5360 · Endowment proceeds	0.00	
5450-01 · Books redistribution	0.00	
5450-02 · Wearables redistribution	0.00	
5820 · Fundraising, restricted	52.91	
5822 · Fundraising, unrestricted	2.50	
Total Income	69,367.74	
Cost of Goods Sold		
50000 · Cost of Goods Sold	0.00	
Total COGS	0.00	
Gross Profit	69,367.74	
Expense		
7021 · Grants, mapping	0.00	
7023 · Grants to clubs & orgs	0.00	
7041 · Grants, program - Indiv	0.00	
7200 · Payroll	0.00	
8190 · ONA magazine	3,651.00	
8520 · Insurance premiums	2,052.18	
8590 · Elite Athlete Support & Dev	0.00	
8594 · Programs for members & clubs	447.95	
8598-01 · Coach, Junior Team	461.00	
8599-11 · Executive Director	0.00	
8599-12 · Acctg & Mem Services	3,010.51	
8599 · Board & Committees	3,440.40	
Total Expense	13,063.04	
Net Ordinary Income	56,304.70	
Other Income/Expense		
Other Income		
6810 · Unrealized Gain/Loss Endowment	0.00	
Total Other Income	0.00	
Other Expense	0.00	0.00
Net Other Income	0.00	0.00
Net Income	56,304.70	0.00

United States Orienteering Federation, Inc.
Statement of Activities & Functional Expenses
January 2018

Accrual Basis

	General Revenue (Operating)	Management (Operating)	Program Services (Operating)	Total Operating	Iain Wilson Award (Restricted)
Ordinary Income/Expense					
Income					
4010-01 · Contributions, unrestricted	1,685.00	0.00	0.00	1,685.00	0.00
4010-02 · Contributions, restricted	0.00	0.00	0.00	0.00	25.00
5180 · Program Income	3,613.50	0.00	0.00	3,613.50	0.00
5181 · Sponsorships	18.83	0.00	0.00	18.83	0.00
5210 · Membership dues	2,750.00	0.00	0.00	2,750.00	0.00
5221 · Club dues	58,020.00	0.00	0.00	58,020.00	0.00
5820 · Fundraising, restricted	0.00	0.00	0.00	0.00	0.00
5822 · Fundraising, unrestricted	2.50	0.00	0.00	2.50	0.00
Total Income	66,089.83	0.00	0.00	66,089.83	25.00
Gross Profit	66,089.83	0.00	0.00	66,089.83	25.00
Expense					
8190 · ONA magazine	0.00	0.00	3,651.00	3,651.00	0.00
8520 · Insurance premiums	0.00	0.00	2,052.18	2,052.18	0.00
8594 · Programs for members & clubs	0.00	4.97	442.98	447.95	0.00
8598-01 · Coach, Junior Team	0.00	0.00	0.00	0.00	0.00
8599-12 · Acctg & Mem Services	0.00	3,010.51	0.00	3,010.51	0.00
8599 · Board & Committees	0.00	3,440.40	0.00	3,440.40	0.00
Total Expense	0.00	6,455.88	6,146.16	12,602.04	0.00
Net Ordinary Income	66,089.83	-6,455.88	-6,146.16	53,487.79	25.00
Net Income	66,089.83	-6,455.88	-6,146.16	53,487.79	25.00

United States Orienteering Federation, Inc.
Statement of Activities & Functional Expenses
January 2018

Accrual Basis

	Junior Team (Restricted)	MBO Team (Restricted)	Senior Team (Restricted)	Total Restricted	TOTAL
Ordinary Income/Expense					
Income					
4010-01 · Contributions, unrestricted	0.00	0.00	0.00	0.00	1,685.00
4010-02 · Contributions, restricted	0.00	0.00	200.00	225.00	225.00
5180 · Program Income	2,200.00	0.00	0.00	2,200.00	5,813.50
5181 · Sponsorships	0.00	800.00	0.00	800.00	818.83
5210 · Membership dues	0.00	0.00	0.00	0.00	2,750.00
5221 · Club dues	0.00	0.00	0.00	0.00	58,020.00
5820 · Fundraising, restricted	40.00	12.91	0.00	52.91	52.91
5822 · Fundraising, unrestricted	0.00	0.00	0.00	0.00	2.50
Total Income	2,240.00	812.91	200.00	3,277.91	69,367.74
Gross Profit	2,240.00	812.91	200.00	3,277.91	69,367.74
Expense					
8190 · ONA magazine	0.00	0.00	0.00	0.00	3,651.00
8520 · Insurance premiums	0.00	0.00	0.00	0.00	2,052.18
8594 · Programs for members & clubs	0.00	0.00	0.00	0.00	447.95
8598-01 · Coach, Junior Team	461.00	0.00	0.00	461.00	461.00
8599-12 · Acctg & Mem Services	0.00	0.00	0.00	0.00	3,010.51
8599 · Board & Committees	0.00	0.00	0.00	0.00	3,440.40
Total Expense	461.00	0.00	0.00	461.00	13,063.04
Net Ordinary Income	1,779.00	812.91	200.00	2,816.91	56,304.70
Net Income	<u>1,779.00</u>	<u>812.91</u>	<u>200.00</u>	<u>2,816.91</u>	<u>56,304.70</u>

United States Orienteering Federation, Inc.
Statement of Cash Flow
January 2018

	Jan 18
OPERATING ACTIVITIES	
Net Income	56,304.70
Adjustments to reconcile Net Income to net cash provided by operations:	
1110 · Accounts Receivable	1,019.00
1450 · Prepaid Insurance Premiums	2,052.18
2350 · Deferred Revenue - Club dues	-13,453.00
2150 · Accrued Expenses	67.65
2352 · Deferred Revenue - Athlete fees	-1,500.00
Net cash provided by Operating Activities	44,490.53
INVESTING ACTIVITIES	
1582 · Endowment Fund, perm restricted	-1,500.00
Net cash provided by Investing Activities	-1,500.00
FINANCING ACTIVITIES	
3010 · Net Assets, unrestricted	-2,815.81
3100 · Net Assets, temp restricted	2,815.81
Net cash provided by Financing Activities	0.00
Net cash increase for period	42,990.53
Cash at beginning of period	183,246.42
Cash at end of period	<u>226,236.95</u>