

United States Orienteering Federation, Inc.
Statement of Financial Position

Accrual Basis

As of July 31, 2016

	Jul 31, 16
ASSETS	
Current Assets	
Checking/Savings	
1010 · BankAmerica checking	64,805.13
1011 · BankAmerica contribs	239.03
1040 · Petty Cash	93.90
1070 · Vanguard	37,964.00
Total Checking/Savings	103,102.06
Total Current Assets	103,102.06
Other Assets	
1320 · Map Loans Receivable	5,000.00
1581 · Endowment Fund, BOD designated	99,581.08
1582 · Endowment Fund, perm restricted	121,948.91
Total Other Assets	226,529.99
TOTAL ASSETS	<u>329,632.05</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
2550 · PNC Visa	29.86
Total Credit Cards	29.86
Other Current Liabilities	
2150 · Accrued Expenses	766.90
Total Other Current Liabilities	766.90
Total Current Liabilities	796.76
Total Liabilities	796.76
Equity	
3010 · Net Assets, unrestricted	103,601.80
3020 · Endowments, Board designated	99,581.08
3100 · Net Assets, temp restricted	34,531.29
3210 · Endowments, perm restricted	121,948.91
Net Income	-30,827.79
Total Equity	328,835.29
TOTAL LIABILITIES & EQUITY	<u>329,632.05</u>

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

Accrual Basis

	Jan - Jul 16	Budget	% of Budget
Ordinary Income/Expense			
Income			
4010-01 · Contributions, unrestricted	15,964.00	45,000.00	35.5%
4010-02 · Contributions, restricted	15,323.80	41,500.00	36.9%
4010-03 · Contributions, major gifts	0.00	57,000.00	0.0%
4010-04 · Contributions, endowment	0.00		
4200 · Grants Received	0.00		
5180 · Program Income	18,028.25	55,900.00	32.3%
5181 · Sponsorships	19,986.30	22,000.00	90.8%
5210 · Membership dues	18,190.00	31,325.00	58.1%
5211 · Life member dues	800.00		
5221 · Club dues	87,033.50	99,000.00	87.9%
5222 · Insurance fees from clubs	0.00		
5310 · Interest Income	88.73	10.00	887.3%
5311 · Interest Income, money market	0.00		
5360 · Endowment proceeds	4,357.58	9,000.00	48.4%
5450-01 · Books redistribution	154.33	2,000.00	7.7%
5450-02 · Wearables redistribution	0.00		
5820 · Fundraising, restricted	4,476.59	2,000.00	223.8%
5822 · Fundraising, unrestricted	50.00		
Total Income	184,453.08	364,735.00	50.6%
Expense			
7021 · Grants, mapping	0.00		
7023 · Grants to clubs & orgs	1,500.00	2,000.00	75.0%
7041 · Grants, program - Indiv	0.00		
7200 · Payroll	75,874.62	131,420.00	57.7%
8190 · ONA magazine	8,035.77	20,000.00	40.2%
8520 · Insurance premiums	39,798.12	35,500.00	112.1%
8590 · Elite Athlete Support & Dev	34,087.54	77,500.00	44.0%
8594 · Programs for members & clubs	9,385.76	26,980.00	34.8%
8598-01 · Coach, Junior Team	7,084.68	9,000.00	78.7%
8599-11 · Executive Director	20,204.48	29,500.00	68.5%
8599-12 · Acctg & Mem Services	12,318.19	22,000.00	56.0%
8599 · Board & Committees	6,991.71	12,050.00	58.0%
Total Expense	215,280.87	365,950.00	58.8%
Net Ordinary Income	(30,827.79)	(1,215.00)	2,537.3%
Other Income/Expense			
Other Income			
6810 · Unrealized Gain/Loss Endowment	0.00		
Total Other Income	0.00		
Other Expense			
Other Expense	0.00	0.00	0.0%
Net Other Income	0.00	0.00	0.0%
Net Income	(30,827.79)	(1,215.00)	2,537.3%

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

Accrual Basis

	50th Anniversary	Fundraising	General Revenue	Junior Team	Management	MBO Team
Ordinary Income/Expense						
Income						
4010-01 · Contributions, unrestricted	0.00	0.00	20.00	0.00	0.00	0.00
4010-02 · Contributions, restricted	5,234.00	0.00	0.00	735.00	0.00	1,446.50
5180 · Program Income	0.00	0.00	554.00	0.00	0.00	0.00
5181 · Sponsorships	0.00	0.00	77.68	0.00	0.00	0.00
5210 · Membership dues	0.00	0.00	1,455.00	0.00	0.00	0.00
5221 · Club dues	0.00	0.00	78.50	0.00	0.00	0.00
5310 · Interest Income	0.00	0.00	20.62	0.00	5.18	0.00
5820 · Fundraising, restricted	0.00	0.00	0.00	20.00	0.00	36.13
5822 · Fundraising, unrestricted	0.00	0.00	7.50	0.00	0.00	0.00
Total Income	5,234.00	0.00	2,213.30	755.00	5.18	1,482.63
Expense						
7200 · Payroll	0.00	1,255.90	0.00	0.00	1,184.35	0.00
8590 · Elite Athlete Support & Dev	0.00	0.00	0.00	3,167.43	0.00	-20.92
8594 · Programs for members & clubs	0.00	0.00	0.00	0.00	47.42	0.00
8599-11 · Executive Director	0.00	0.00	0.00	0.00	589.97	0.00
8599-12 · Acctg & Mem Services	0.00	0.00	0.00	0.00	2,056.90	0.00
8599 · Board & Committees	0.00	0.00	0.00	0.00	1,472.20	0.00
Total Expense	0.00	1,255.90	0.00	3,167.43	5,350.84	-20.92
Net Ordinary Income	5,234.00	-1,255.90	2,213.30	-2,412.43	-5,345.66	1,503.55
Net Income	5,234.00	-1,255.90	2,213.30	-2,412.43	-5,345.66	1,503.55

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

Accrual Basis

	Program Services	Senior Team	Trail O Team	WUOC Team	TOTAL
Ordinary Income/Expense					
Income					
4010-01 · Contributions, unrestricted	0.00	0.00	0.00	0.00	20.00
4010-02 · Contributions, restricted	0.00	100.00	0.00	0.00	7,515.50
5180 · Program Income	0.00	0.00	0.00	0.00	554.00
5181 · Sponsorships	0.00	0.00	0.00	0.00	77.68
5210 · Membership dues	0.00	0.00	0.00	0.00	1,455.00
5221 · Club dues	0.00	0.00	0.00	0.00	78.50
5310 · Interest Income	0.00	0.00	0.00	0.00	25.80
5820 · Fundraising, restricted	0.00	0.00	0.00	230.00	286.13
5822 · Fundraising, unrestricted	0.00	0.00	0.00	0.00	7.50
Total Income	0.00	100.00	0.00	230.00	10,020.11
Expense					
7200 · Payroll	8,342.91	0.00	0.00	0.00	10,783.16
8590 · Elite Athlete Support & Dev	611.73	7,137.75	1,622.31	2,005.27	14,523.57
8594 · Programs for members & clubs	975.24	0.00	0.00	0.00	1,022.66
8599-11 · Executive Director	1,711.24	0.00	0.00	0.00	2,301.21
8599-12 · Acctg & Mem Services	0.00	0.00	0.00	0.00	2,056.90
8599 · Board & Committees	0.00	0.00	0.00	0.00	1,472.20
Total Expense	11,641.12	7,137.75	1,622.31	2,005.27	32,159.70
Net Ordinary Income	-11,641.12	-7,037.75	-1,622.31	-1,775.27	-22,139.59
Net Income	-11,641.12	-7,037.75	-1,622.31	-1,775.27	-22,139.59

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

	Jan - Jul 16
OPERATING ACTIVITIES	
Net Income	-30,827.79
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	-133.81
2350 · Deferred Revenue - Club dues	-3,230.50
2150 · Accrued Expenses	437.07
2351 · Deferred Revenue - Sponsorship	-600.00
Net cash provided by Operating Activities	-17,579.83
INVESTING ACTIVITIES	
1581 · Endowment Fund, BOD designated	-800.00
1582 · Endowment Fund, perm restricted	-1,625.00
Net cash provided by Investing Activities	-2,425.00
FINANCING ACTIVITIES	
3010 · Net Assets, unrestricted	13,315.14
3020 · Endowments, Board designated	800.00
3100 · Net Assets, temp restricted	-15,740.14
3210 · Endowments, perm restricted	1,625.00
Net cash provided by Financing Activities	0.00
Net cash increase for period	-20,004.83
Cash at beginning of period	123,106.89
Cash at end of period	<u>103,102.06</u>