

United States Orienteering Federation, Inc.
Statement of Financial Position

Accrual Basis

As of March 31, 2016

	Mar 31, 16
ASSETS	
Current Assets	
Checking/Savings	
1010 · BankAmerica checking	104,806.60
1011 · BankAmerica contribs	299.53
1040 · Petty Cash	200.00
1070 · Vanguard	37,910.58
Total Checking/Savings	143,216.71
Total Current Assets	143,216.71
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	225,534.99
TOTAL ASSETS	368,751.70
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2150 · Accrued Expenses	548.10
Total Other Current Liabilities	548.10
Total Current Liabilities	548.10
Total Liabilities	548.10
Equity	
3010 · Net Assets, unrestricted	110,417.44
3020 · Endowments, Board designated	98,636.08
3100 · Net Assets, temp restricted	28,565.65
3210 · Endowments, perm restricted	121,898.91
Net Income	8,685.52
Total Equity	368,203.60
TOTAL LIABILITIES & EQUITY	368,751.70

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

Accrual Basis

	Jan - Mar 16	Budget	% of Budget
Ordinary Income/Expense			
Income			
4010-01 · Contributions, unrestricted	3,550.00	45,000.00	7.9%
4010-02 · Contributions, restricted	2,610.00	41,500.00	6.3%
4010-03 · Contributions, major gifts	0.00	57,000.00	0.0%
4200 · Grants Received	0.00		
5180 · Program Income	5,441.25	55,900.00	9.7%
5181 · Sponsorships	19,627.08	22,000.00	89.2%
5210 · Membership dues	10,735.00	31,325.00	34.3%
5211 · Life member dues	800.00		
5221 · Club dues	86,788.00	99,000.00	87.7%
5222 · Insurance fees from clubs	0.00		
5310 · Interest Income	35.31	10.00	353.1%
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	368.12	2,000.00	18.4%
5822 · Fundraising, unrestricted	20.00		
Total Income	130,099.09	364,735.00	35.7%
Expense			
7021 · Grants, mapping	0.00		
7023 · Grants to clubs & orgs	1,000.00	2,000.00	50.0%
7041 · Grants, program - Indiv	0.00		
7200 · Payroll	32,400.48	131,420.00	24.7%
8190 · ONA magazine	5,381.29	20,000.00	26.9%
8520 · Insurance premiums	39,798.12	35,500.00	112.1%
8590 · Elite Athlete Support & Dev	19,415.15	77,500.00	25.1%
8594 · Programs for members & clubs	4,413.84	26,980.00	16.4%
8598-01 · Coach, Junior Team	1,279.85	9,000.00	14.2%
8599-11 · Executive Director	8,697.59	29,500.00	29.5%
8599-12 · Acctg & Mem Services	5,543.44	22,000.00	25.2%
8599 · Board & Committees	3,483.81	12,050.00	28.9%
Total Expense	121,413.57	365,950.00	33.2%
Net Ordinary Income	8,685.52	(1,215.00)	(714.9)%
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	8,685.52	(1,215.00)	(714.9)%

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

Accrual Basis

	Fundraising	General Revenue	Iain Wilson Award	Junior Team	Management	MBO Team
Ordinary Income/Expense						
Income						
4010-01 · Contributions, unrestricted	0.00	190.00	0.00	0.00	0.00	0.00
4010-02 · Contributions, restricted	0.00	0.00	0.00	725.00	0.00	0.00
5180 · Program Income	0.00	701.25	0.00	0.00	0.00	0.00
5181 · Sponsorships	0.00	16,502.46	0.00	0.00	0.00	0.00
5210 · Membership dues	0.00	4,680.00	0.00	0.00	0.00	0.00
5211 · Life member dues	0.00	800.00	0.00	0.00	0.00	0.00
5221 · Club dues	0.00	2,673.50	0.00	0.00	0.00	0.00
5310 · Interest Income	0.00	13.20	0.00	0.00	0.00	0.00
5820 · Fundraising, restricted	0.00	0.00	0.00	120.00	0.00	58.05
5822 · Fundraising, unrestricted	0.00	12.50	0.00	0.00	0.00	0.00
Total Income	0.00	25,572.91	0.00	845.00	0.00	58.05
Expense						
7023 · Grants to clubs & orgs	0.00	0.00	1,000.00	0.00	0.00	0.00
7200 · Payroll	1,255.90	0.00	0.00	0.00	1,184.35	0.00
8190 · ONA magazine	0.00	0.00	0.00	0.00	0.00	0.00
8590 · Elite Athlete Support & Dev	0.00	0.00	0.00	1,350.00	0.00	0.00
8594 · Programs for members & clubs	0.00	0.00	2,000.00	0.00	3.90	0.00
8598-01 · Coach, Junior Team	0.00	0.00	0.00	694.45	0.00	0.00
8599-11 · Executive Director	3,624.04	0.00	0.00	0.00	282.64	0.00
8599-12 · Acctg & Mem Services	0.00	0.00	0.00	0.00	1,743.26	0.00
8599 · Board & Committees	0.00	0.00	0.00	0.00	0.00	0.00
Total Expense	4,879.94	0.00	3,000.00	2,044.45	3,214.15	0.00
Net Ordinary Income	-4,879.94	25,572.91	-3,000.00	-1,199.45	-3,214.15	58.05
Net Income	-4,879.94	25,572.91	-3,000.00	-1,199.45	-3,214.15	58.05

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

Accrual Basis

	Program Services	Senior Team	Ski O Team	WUOC Team	TOTAL
Ordinary Income/Expense					
Income					
4010-01 · Contributions, unrestricted	0.00	0.00	0.00	0.00	190.00
4010-02 · Contributions, restricted	0.00	0.00	80.00	0.00	805.00
5180 · Program Income	0.00	0.00	0.00	0.00	701.25
5181 · Sponsorships	0.00	2,500.00	0.00	0.00	19,002.46
5210 · Membership dues	0.00	0.00	0.00	0.00	4,680.00
5211 · Life member dues	0.00	0.00	0.00	0.00	800.00
5221 · Club dues	0.00	0.00	0.00	0.00	2,673.50
5310 · Interest Income	0.00	0.00	0.00	0.00	13.20
5820 · Fundraising, restricted	0.00	0.00	0.00	0.00	178.05
5822 · Fundraising, unrestricted	0.00	0.00	0.00	0.00	12.50
Total Income	0.00	2,500.00	80.00	0.00	29,055.96
Expense					
7023 · Grants to clubs & orgs	0.00	0.00	0.00	0.00	1,000.00
7200 · Payroll	8,342.91	0.00	0.00	0.00	10,783.16
8190 · ONA magazine	2,758.72	0.00	0.00	0.00	2,758.72
8590 · Elite Athlete Support & Dev	0.00	2,224.07	0.00	3,000.00	6,574.07
8594 · Programs for members & clubs	470.91	0.00	0.00	0.00	2,474.81
8598-01 · Coach, Junior Team	0.00	0.00	0.00	0.00	694.45
8599-11 · Executive Director	200.71	0.00	0.00	0.00	4,107.39
8599-12 · Acctg & Mem Services	0.00	0.00	0.00	0.00	1,743.26
8599 · Board & Committees	183.21	0.00	0.00	0.00	183.21
Total Expense	11,956.46	2,224.07	0.00	3,000.00	30,319.07
Net Ordinary Income	-11,956.46	275.93	80.00	-3,000.00	-1,263.11
Net Income	-11,956.46	275.93	80.00	-3,000.00	-1,263.11

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

	Jan - Mar 16
OPERATING ACTIVITIES	
Net Income	8,685.52
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	218.27
2351 · Deferred Revenue - Sponsorship	-600.00
Net cash provided by Operating Activities	21,684.82
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	21,355.78
3100 · Net Assets, temp restricted	-21,705.78
3210 · Endowments, perm restricted	350.00
Net cash provided by Financing Activities	0.00
Net cash increase for period	18,884.82
Cash at beginning of period	124,331.89
Cash at end of period	<u>143,216.71</u>