

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

Accrual Basis

As of March 31, 2017

	Mar 31, 17
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1010 · BankAmerica checking	166,212.83
1011 · BankAmerica contribs	173.31
1040 · Petty Cash	322.45
1070 · Vanguard	38,061.81
<b>Total Checking/Savings</b>	204,770.40
<b>Other Current Assets</b>	
1200 · Undeposited Funds	80.00
1451 · Prepaid Expenses	23,184.28
<b>Total Other Current Assets</b>	23,264.28
<b>Total Current Assets</b>	228,034.68
<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>478,119.08</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
2150 · Accrued Expenses	478.75
<b>Total Other Current Liabilities</b>	478.75
<b>Total Current Liabilities</b>	478.75
<b>Total Liabilities</b>	478.75
<b>Equity</b>	
3010 · Net Assets, unrestricted	120,391.34
3020 · Endowments, Board designated	120,635.49
3100 · Net Assets, temp restricted	44,017.61
3210 · Endowments, perm restricted	127,448.91
Net Income	65,146.98
<b>Total Equity</b>	477,640.33
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>478,119.08</b>

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

Accrual Basis

January through March 2017

	Jan - Mar 17	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4010-01 · Contributions, unrestricted	2,925.00	25,000.00	(22,075.00)	11.7%
4010-02 · Contributions, restricted	2,665.00	1,500.00	1,165.00	177.7%
4010-03 · Contributions, major gifts	0.00	44,250.00	(44,250.00)	0.0%
4200 · Grants Received	0.00			
5180 · Program Income	14,450.87	41,600.00	(27,149.13)	34.7%
5181 · Sponsorships	3,541.01	2,500.00	1,041.01	141.6%
5210 · Membership dues	12,715.00	27,000.00	(14,285.00)	47.1%
5211 · Life member dues	0.00			
5221 · Club dues	88,474.00	85,000.00	3,474.00	104.1%
5222 · Insurance fees from clubs	0.00			
5310 · Interest Income	46.94			
5311 · Interest Income, money market	0.00			
5360 · Endowment proceeds	2,471.49	9,000.00	(6,528.51)	27.5%
5450-01 · Books redistribution	0.00			
5450-02 · Wearables redistribution	0.00			
5820 · Fundraising, restricted	859.13			
5822 · Fundraising, unrestricted	17.50			
<b>Total Income</b>	<b>128,165.94</b>	<b>235,850.00</b>	<b>(107,684.06)</b>	<b>54.3%</b>
<b>Cost of Goods Sold</b>	<b>0.00</b>			
<b>Gross Profit</b>	<b>128,165.94</b>	<b>235,850.00</b>	<b>(107,684.06)</b>	<b>54.3%</b>
<b>Expense</b>				
7021 · Grants, mapping	0.00			
7023 · Grants to clubs & orgs	0.00			
7041 · Grants, program - Indiv	0.00			
7200 · Payroll	32,413.50	78,750.00	(46,336.50)	41.2%
8190 · ONA magazine	3,547.67	20,000.00	(16,452.33)	17.7%
8520 · Insurance premiums	7,725.00	30,909.28	(23,184.28)	25.0%
8590 · Elite Athlete Support & Dev	4,203.80	4,000.00	203.80	105.1%
8594 · Programs for members & clubs	4,155.83	43,199.00	(39,043.17)	9.6%
8598-01 · Coach, Junior Team	0.00	7,500.00	(7,500.00)	0.0%
8599-11 · Executive Director	2,839.41	17,250.00	(14,410.59)	16.5%
8599-12 · Acctg & Mem Services	4,937.67	22,000.00	(17,062.33)	22.4%
8599 · Board & Committees	3,196.08	8,100.00	(4,903.92)	39.5%
<b>Total Expense</b>	<b>63,018.96</b>	<b>231,708.28</b>	<b>(168,689.32)</b>	<b>27.2%</b>
<b>Net Ordinary Income</b>	<b>65,146.98</b>	<b>4,141.72</b>	<b>61,005.26</b>	<b>1,572.9%</b>
<b>Other Income/Expense</b>				
Other Income	0.00			
Other Expense	0.00	0.00	0.00	0.0%
<b>Net Other Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Net Income</b>	<b>65,146.98</b>	<b>4,141.72</b>	<b>61,005.26</b>	<b>1,572.9%</b>

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

Accrual Basis

	Coach's Salary (Board Designate...)	Total Board Desi...	General Revenue (Operating)	Management (Operating)	Program Services (Operating)	Total Operating
<b>Ordinary Income/Expense</b>						
<b>Income</b>						
4010-01 · Contributions, unrestricted	0.00	0.00	180.00	0.00	0.00	180.00
4010-02 · Contributions, restricted	0.00	0.00	0.00	0.00	0.00	0.00
5180 · Program Income	0.00	0.00	4,536.41	0.00	0.00	4,536.41
5210 · Membership dues	0.00	0.00	4,035.00	0.00	0.00	4,035.00
5221 · Club dues	0.00	0.00	2,528.50	0.00	0.00	2,528.50
5310 · Interest Income	0.00	0.00	17.63	0.00	0.00	17.63
5360 · Endowment proceeds	0.00	0.00	2,471.49	0.00	0.00	2,471.49
5820 · Fundraising, restricted	0.00	0.00	0.00	0.00	0.00	0.00
5822 · Fundraising, unrestricted	0.00	0.00	5.00	0.00	0.00	5.00
<b>Total Income</b>	0.00	0.00	13,774.03	0.00	0.00	13,774.03
<b>Gross Profit</b>	0.00	0.00	13,774.03	0.00	0.00	13,774.03
<b>Expense</b>						
7200 · Payroll	3,947.16	3,947.16	0.00	6,364.33	0.00	6,364.33
8520 · Insurance premiums	0.00	0.00	0.00	0.00	2,575.00	2,575.00
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	6.01	502.26	508.27
8599-11 · Executive Director	0.00	0.00	0.00	705.67	0.00	705.67
8599-12 · Acctg & Mem Services	0.00	0.00	0.00	1,657.34	0.00	1,657.34
<b>Total Expense</b>	3,947.16	3,947.16	0.00	8,733.35	3,077.26	11,810.61
<b>Net Ordinary Income</b>	-3,947.16	-3,947.16	13,774.03	-8,733.35	-3,077.26	1,963.42
<b>Net Income</b>	<b>-3,947.16</b>	<b>-3,947.16</b>	<b>13,774.03</b>	<b>-8,733.35</b>	<b>-3,077.26</b>	<b>1,963.42</b>

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

Accrual Basis

	Iain Wilson Award (Restricted)	Junior Team (Restricted)	MBO Team (Restricted)	Senior Team (Restricted)	Total Restricted	TOTAL
<b>Ordinary Income/Expense</b>						
<b>Income</b>						
4010-01 · Contributions, unrestricted	0.00	0.00	0.00	0.00	0.00	180.00
4010-02 · Contributions, restricted	150.00	0.00	0.00	95.00	245.00	245.00
5180 · Program Income	0.00	1,600.00	0.00	0.00	1,600.00	6,136.41
5210 · Membership dues	0.00	0.00	0.00	0.00	0.00	4,035.00
5221 · Club dues	0.00	0.00	0.00	0.00	0.00	2,528.50
5310 · Interest Income	0.00	0.00	0.00	0.00	0.00	17.63
5360 · Endowment proceeds	0.00	0.00	0.00	0.00	0.00	2,471.49
5820 · Fundraising, restricted	0.00	729.00	27.68	0.00	756.68	756.68
5822 · Fundraising, unrestricted	0.00	0.00	0.00	0.00	0.00	5.00
<b>Total Income</b>	150.00	2,329.00	27.68	95.00	2,601.68	16,375.71
<b>Gross Profit</b>	150.00	2,329.00	27.68	95.00	2,601.68	16,375.71
<b>Expense</b>						
7200 · Payroll	0.00	0.00	0.00	0.00	0.00	10,311.49
8520 · Insurance premiums	0.00	0.00	0.00	0.00	0.00	2,575.00
8590 · Elite Athlete Support & Dev	0.00	-325.13	1,021.49	448.00	1,144.36	1,144.36
8594 · Programs for members & clubs	2,000.00	0.00	0.00	0.00	2,000.00	2,508.27
8599-11 · Executive Director	0.00	0.00	0.00	0.00	0.00	705.67
8599-12 · Acctg & Mem Services	0.00	0.00	0.00	0.00	0.00	1,657.34
<b>Total Expense</b>	2,000.00	-325.13	1,021.49	448.00	3,144.36	18,902.13
<b>Net Ordinary Income</b>	-1,850.00	2,654.13	-993.81	-353.00	-542.68	-2,526.42
<b>Net Income</b>	<b>-1,850.00</b>	<b>2,654.13</b>	<b>-993.81</b>	<b>-353.00</b>	<b>-542.68</b>	<b>-2,526.42</b>

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

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	Jan - Mar 17
<b>OPERATING ACTIVITIES</b>	
Net Income	65,146.98
Adjustments to reconcile Net Income to net cash provided by operations:	
1110 · Accounts Receivable	608.50
1451 · Prepaid Expenses	7,725.00
2010 · Accounts Payable	-944.33
2550 · PNC Visa	-706.32
2150 · Accrued Expenses	319.17
Net cash provided by Operating Activities	72,149.00
<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	-2,035.53
3100 · Net Assets, temp restricted	2,025.53
3210 · Endowments, perm restricted	10.00
Net cash provided by Financing Activities	0.00
Net cash increase for period	71,214.00
Cash at beginning of period	133,636.40
Cash at end of period	<u>204,850.40</u>