

United States Orienteering Federation, Inc.
Statement of Financial Position

Accrual Basis

As of May 31, 2016

	May 31, 16
ASSETS	
Current Assets	
Checking/Savings	
1010 · BankAmerica checking	87,734.38
1011 · BankAmerica contribs	1,066.39
1040 · Petty Cash	163.00
1070 · Vanguard	37,938.20
Total Checking/Savings	126,901.97
Total Current Assets	126,901.97
Other Assets	
1320 · Map Loans Receivable	5,000.00
1581 · Endowment Fund, BOD designated	99,436.08
1582 · Endowment Fund, perm restricted	121,948.91
Total Other Assets	226,384.99
TOTAL ASSETS	<u>353,286.96</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2150 · Accrued Expenses	350.10
Total Other Current Liabilities	350.10
Total Current Liabilities	350.10
Total Liabilities	350.10
Equity	
3010 · Net Assets, unrestricted	104,091.70
3020 · Endowments, Board designated	99,436.08
3100 · Net Assets, temp restricted	34,041.39
3210 · Endowments, perm restricted	121,948.91
Net Income	-6,581.22
Total Equity	352,936.86
TOTAL LIABILITIES & EQUITY	<u>353,286.96</u>

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

Accrual Basis

	Jan - May 16	Budget	% of Budget
Ordinary Income/Expense			
Income			
4010-01 · Contributions, unrestricted	3,810.00	45,000.00	8.5%
4010-02 · Contributions, restricted	17,382.30	41,500.00	41.9%
4010-03 · Contributions, major gifts	0.00	57,000.00	0.0%
4200 · Grants Received	0.00		
5180 · Program Income	16,669.25	55,900.00	29.8%
5181 · Sponsorships	19,882.57	22,000.00	90.4%
5210 · Membership dues	15,490.00	31,325.00	49.4%
5211 · Life member dues	800.00		
5221 · Club dues	86,888.00	99,000.00	87.8%
5222 · Insurance fees from clubs	0.00		
5310 · Interest Income	62.93	10.00	629.3%
5360 · Endowment proceeds	2,178.79	9,000.00	24.2%
5450-01 · Books redistribution	154.33	2,000.00	7.7%
5450-02 · Wearables redistribution	0.00		
5820 · Fundraising, restricted	3,615.41	2,000.00	180.8%
5822 · Fundraising, unrestricted	35.00		
Total Income	166,968.58	364,735.00	45.8%
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	54,308.30	131,420.00	41.3%
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	26,497.17	77,500.00	34.2%
8594 · Programs for members & clubs	7,809.01	26,980.00	28.9%
8598-01 · Coach, Junior Team	7,084.68	9,000.00	78.7%
8599-11 · Executive Director	15,002.16	29,500.00	50.9%
8599-12 · Acctg & Mem Services	8,695.08	22,000.00	39.5%
8599 · Board & Committees	5,319.51	12,050.00	44.1%
Total Expense	173,549.80	365,950.00	47.4%
Net Ordinary Income	(6,581.22)	(1,215.00)	541.7%
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	(6,581.22)	(1,215.00)	541.7%

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

Accrual Basis

	50th Anniversary	Fundraising	General Revenue	Iain Wilson Award	Junior Team	Management
Ordinary Income/Expense						
Income						
4010-01 · Contributions, unrestricted	0.00	0.00	135.00	0.00	0.00	0.00
4010-02 · Contributions, restricted	5,200.00	0.00	0.00	150.00	1,056.00	0.00
5180 · Program Income	0.00	0.00	4,732.00	0.00	0.00	0.00
5181 · Sponsorships	0.00	0.00	141.94	0.00	0.00	0.00
5210 · Membership dues	0.00	0.00	2,230.00	0.00	0.00	0.00
5310 · Interest Income	0.00	0.00	14.38	0.00	0.00	0.00
5450-01 · Books redistribution	0.00	0.00	30.00	0.00	0.00	0.00
5820 · Fundraising, restricted	0.00	0.00	0.00	0.00	550.00	0.00
5822 · Fundraising, unrestricted	0.00	0.00	10.00	0.00	0.00	0.00
Total Income	5,200.00	0.00	7,293.32	150.00	1,606.00	0.00
Expense						
7200 · Payroll	0.00	1,255.90	0.00	0.00	0.00	1,177.35
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	0.00	-3,552.29	0.00
8594 · Programs for members & clubs	0.00	0.00	0.00	0.00	0.00	3.76
8598-01 · Coach, Junior Team	0.00	0.00	0.00	0.00	3,402.76	0.00
8599-11 · Executive Director	0.00	340.44	0.00	0.00	0.00	829.29
8599-12 · Acctg & Mem Services	0.00	0.00	0.00	0.00	0.00	1,599.15
8599 · Board & Committees	0.00	0.00	0.00	0.00	0.00	1,500.00
Total Expense	0.00	1,596.34	0.00	0.00	-149.53	5,109.55
Net Ordinary Income	5,200.00	-1,596.34	7,293.32	150.00	1,755.53	-5,109.55
Net Income	5,200.00	-1,596.34	7,293.32	150.00	1,755.53	-5,109.55

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

Accrual Basis

	MBO Team	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	0.00	135.00
4010-02 · Contributions, restricted	0.00	0.00	0.00	600.00	1,006.30	8,012.30
5180 · Program Income	0.00	0.00	0.00	0.00	0.00	4,732.00
5181 · Sponsorships	0.00	0.00	0.00	0.00	0.00	141.94
5210 · Membership dues	0.00	0.00	0.00	0.00	0.00	2,230.00
5310 · Interest Income	0.00	0.00	0.00	0.00	0.00	14.38
5450-01 · Books redistribution	0.00	0.00	0.00	0.00	0.00	30.00
5820 · Fundraising, restricted	63.19	0.00	0.00	0.00	318.88	932.07
5822 · Fundraising, unrestricted	0.00	0.00	0.00	0.00	0.00	10.00
Total Income	63.19	0.00	0.00	600.00	1,325.18	16,237.69
Expense						
7200 · Payroll	0.00	8,342.91	0.00	0.00	0.00	10,776.16
8190 · ONA magazine	0.00	2,654.48	0.00	0.00	0.00	2,654.48
8590 · Elite Athlete Support & Dev	5,662.88	-131.00	1,515.00	0.00	-1,764.00	1,730.59
8594 · Programs for members & clubs	0.00	424.29	0.00	0.00	0.00	428.05
8598-01 · Coach, Junior Team	0.00	0.00	0.00	0.00	0.00	3,402.76
8599-11 · Executive Director	0.00	145.96	0.00	0.00	0.00	1,315.69
8599-12 · Acctg & Mem Services	0.00	0.00	0.00	0.00	0.00	1,599.15
8599 · Board & Committees	0.00	0.00	0.00	0.00	0.00	1,500.00
Total Expense	5,662.88	11,436.64	1,515.00	0.00	-1,764.00	23,406.88
Net Ordinary Income	-5,599.69	-11,436.64	-1,515.00	600.00	3,089.18	-7,169.19
Net Income	-5,599.69	-11,436.64	-1,515.00	600.00	3,089.18	-7,169.19

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

	Jan - May 16
OPERATING ACTIVITIES	
Net Income	-6,581.22
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	20.27
2351 · Deferred Revenue - Sponsorship	-600.00
Net cash provided by Operating Activities	6,220.08
INVESTING ACTIVITIES	
1581 · Endowment Fund, BOD designated	-800.00
1582 · Endowment Fund, perm restricted	-2,850.00
Net cash provided by Investing Activities	-3,650.00
FINANCING ACTIVITIES	
3010 · Net Assets, unrestricted	15,030.04
3020 · Endowments, Board designated	800.00
3100 · Net Assets, temp restricted	-16,230.04
3210 · Endowments, perm restricted	400.00
Net cash provided by Financing Activities	0.00
Net cash increase for period	2,570.08
Cash at beginning of period	124,331.89
Cash at end of period	<u>126,901.97</u>