

**United States Orienteering Federation, Inc.**  
**Statement of Financial Position**  
**As of November 30, 2015**

Accrual Basis

	<b>Nov 30, 15</b>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1010 · BankAmerica checking	48,261.32
1011 · BankAmerica contribs	227.85
1040 · Petty Cash	200.00
1070 · Vanguard	67,867.96
<b>Total Checking/Savings</b>	116,557.13
<b>Total Current Assets</b>	116,557.13
<b>Other Assets</b>	
1320 · Map Loans Receivable	5,000.00
1581 · Endowment Fund, BOD designated	130,763.27
1582 · Endowment Fund, perm restricted	114,948.91
<b>Total Other Assets</b>	250,712.18
<b>TOTAL ASSETS</b>	<b>367,269.31</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
2150 · Accrued Expenses	1,331.08
<b>Total Other Current Liabilities</b>	1,331.08
<b>Total Current Liabilities</b>	1,331.08
<b>Total Liabilities</b>	1,331.08
<b>Equity</b>	
3010 · Net Assets, unrestricted	94,232.35
3020 · Endowments, Board designated	130,763.27
3100 · Net Assets, temp restricted	43,277.30
3210 · Endowments, perm restricted	114,948.91
Net Income	-17,283.60
<b>Total Equity</b>	365,938.23
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>367,269.31</b>

**United States Orienteering Federation, Inc.**  
**Income & Expense Actual vs. Budget**  
**January through November 2015**

Accrual Basis

	Jan - Nov 15	Budget	% of Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
4010-01 · Contributions, unrestricted	14,918.81	30,000.00	49.7%
4010-02 · Contributions, restricted	57,793.68	29,100.00	198.6%
4010-03 · Contributions, major gifts	57,000.00	55,000.00	103.6%
4200 · Grants Received	0.00		
5180 · Program Income	39,335.80	57,100.00	68.9%
5181 · Sponsorships	18,159.80	29,000.00	62.6%
5210 · Membership dues	23,605.00	25,000.00	94.4%
5211 · Life member dues	700.00	700.00	100.0%
5221 · Club dues	65,628.00	68,200.00	96.2%
5222 · Insurance fees from clubs	0.00		
5310 · Interest Income	22.23	50.00	44.5%
5360 · Endowment proceeds	8,345.21	9,000.00	92.7%
5450-01 · Books redistribution	1,297.00	1,500.00	86.5%
5450-02 · Wearables redistribution	0.00		
5820 · Fundraising, restricted	5,309.53	20,500.00	25.9%
5822 · Fundraising, unrestricted	47.50		
<b>Total Income</b>	<b>292,162.56</b>	<b>325,150.00</b>	<b>89.9%</b>
<b>Expense</b>			
7021 · Grants, mapping	0.00		
7023 · Grants to clubs & orgs	0.00	5,000.00	0.0%
7041 · Grants, program - Indiv	0.00	2,000.00	0.0%
7200 · Payroll	84,718.97	83,420.00	101.6%
8190 · ONA magazine	16,768.30	19,000.00	88.3%
8520 · Insurance premiums	34,128.74	26,200.00	130.3%
8590 · Elite Athlete Support & Dev	59,663.34	88,800.00	67.2%
8594 · Programs for members & clubs	16,185.74	19,870.00	81.5%
8595 · USA uniforms for redistribution	771.00		
8598-01 · Coach, Junior Team	37,469.60	45,000.00	83.3%
8599-11 · Executive Director	31,524.51	18,300.00	172.3%
8599-12 · Acctg & Mem Services	19,517.01	21,500.00	90.8%
8599 · Board & Committees	8,698.95	10,750.00	80.9%
<b>Total Expense</b>	<b>309,446.16</b>	<b>339,840.00</b>	<b>91.1%</b>
<b>Net Ordinary Income</b>	<b>(17,283.60)</b>	<b>(14,690.00)</b>	<b>117.7%</b>
<b>Other Income/Expense</b>			
<b>Other Income</b>			
6810 · Unrealized Gain/Loss Endowment	0.00		
<b>Total Other Income</b>	<b>0.00</b>		
<b>Other Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Net Income</b>	<b>(17,283.60)</b>	<b>(14,690.00)</b>	<b>117.7%</b>

**United States Orienteering Federation, Inc.**  
**Statement of Activities & Functional Expenses**  
**November 2015**

Accrual Basis

	Deaf Program	Endowment	Fundraising	General Reve...	Junior Team	Management	MBO Team
<b>Ordinary Income/Expense</b>							
<b>Income</b>							
4010-01 · Contributions, unrestricted	0.00	0.00	0.00	3,535.00	0.00	0.00	0.00
4010-02 · Contributions, restricted	0.00	4,275.00	0.00	0.00	709.42	0.00	10.00
5180 · Program Income	444.00	0.00	0.00	8,911.50	1,072.36	0.00	0.00
5181 · Sponsorships	0.00	0.00	0.00	13.42	0.00	0.00	0.00
5210 · Membership dues	0.00	0.00	0.00	2,605.00	0.00	0.00	0.00
5310 · Interest Income	0.00	0.00	0.00	5.41	0.00	0.00	0.00
5820 · Fundraising, restricted	0.00	0.00	0.00	0.00	1,238.50	0.00	14.37
5822 · Fundraising, unrestricted	0.00	0.00	0.00	2.50	0.00	0.00	0.00
<b>Total Income</b>	444.00	4,275.00	0.00	15,072.83	3,020.28	0.00	24.37
<b>Expense</b>							
7200 · Payroll	0.00	0.00	1,255.90	0.00	0.00	1,616.26	0.00
8190 · ONA magazine	0.00	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	341.05	0.00	0.00
8594 · Programs for members & clubs	0.00	0.00	0.00	0.00	0.00	34.73	0.00
8595 · USA uniforms for redistribution	0.00	0.00	0.00	0.00	771.00	0.00	0.00
8598-01 · Coach, Junior Team	0.00	0.00	0.00	0.00	1,032.99	0.00	0.00
8599-11 · Executive Director	0.00	0.00	580.73	0.00	0.00	342.94	0.00
8599-12 · Acctg & Mem Services	0.00	0.00	0.00	0.00	0.00	2,370.01	0.00
8599 · Board & Committees	0.00	0.00	507.00	0.00	0.00	0.00	0.00
<b>Total Expense</b>	0.00	0.00	2,343.63	0.00	2,145.04	4,363.94	0.00
<b>Net Ordinary Income</b>	444.00	4,275.00	-2,343.63	15,072.83	875.24	-4,363.94	24.37
<b>Net Income</b>	<b>444.00</b>	<b>4,275.00</b>	<b>-2,343.63</b>	<b>15,072.83</b>	<b>875.24</b>	<b>-4,363.94</b>	<b>24.37</b>

**United States Orienteering Federation, Inc.**  
**Statement of Activities & Functional Expenses**  
**November 2015**

Accrual Basis

	Program Serv...	Senior Team	Trail O Team	TOTAL
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4010-01 · Contributions, unrestricted	0.00	0.00	0.00	3,535.00
4010-02 · Contributions, restricted	0.00	100.00	100.00	5,194.42
5180 · Program Income	0.00	0.00	0.00	10,427.86
5181 · Sponsorships	0.00	0.00	0.00	13.42
5210 · Membership dues	0.00	0.00	0.00	2,605.00
5310 · Interest Income	0.00	0.00	0.00	5.41
5820 · Fundraising, restricted	0.00	0.00	0.00	1,252.87
5822 · Fundraising, unrestricted	0.00	0.00	0.00	2.50
<b>Total Income</b>	<b>0.00</b>	<b>100.00</b>	<b>100.00</b>	<b>23,036.48</b>
<b>Expense</b>				
7200 · Payroll	8,342.91	0.00	0.00	11,215.07
8190 · ONA magazine	2,736.20	0.00	0.00	2,736.20
8590 · Elite Athlete Support & Dev	-91.12	1,210.00	18.00	1,477.93
8594 · Programs for members & clubs	1,691.10	0.00	0.00	1,725.83
8595 · USA uniforms for redistribution	0.00	0.00	0.00	771.00
8598-01 · Coach, Junior Team	0.00	0.00	0.00	1,032.99
8599-11 · Executive Director	943.43	0.00	0.00	1,867.10
8599-12 · Acctg & Mem Services	0.00	0.00	0.00	2,370.01
8599 · Board & Committees	0.00	0.00	0.00	507.00
<b>Total Expense</b>	<b>13,622.52</b>	<b>1,210.00</b>	<b>18.00</b>	<b>23,703.13</b>
<b>Net Ordinary Income</b>	<b>-13,622.52</b>	<b>-1,110.00</b>	<b>82.00</b>	<b>-666.65</b>
<b>Net Income</b>	<b>-13,622.52</b>	<b>-1,110.00</b>	<b>82.00</b>	<b>-666.65</b>

**United States Orienteering Federation, Inc.**  
**Statement of Cash Flow**  
**January through November 2015**

	<b>Jan - Nov 15</b>
<b>OPERATING ACTIVITIES</b>	
Net Income	-17,283.60
Adjustments to reconcile Net Income to net cash provided by operations:	
1110 · Accounts Receivable	3,050.00
1451 · Prepaid Expenses	2,373.50
2550 · PNC Visa	-376.73
2350 · Deferred Revenue - Club dues	-4,254.50
2150 · Accrued Expenses	1,142.59
2351 · Deferred Revenue - Sponsorship	-5,000.00
<b>Net cash provided by Operating Activities</b>	<b>-20,348.74</b>
<b>INVESTING ACTIVITIES</b>	
1320 · Map Loans Receivable	4,000.00
1581 · Endowment Fund, BOD designated	-700.00
1582 · Endowment Fund, perm restricted	-28,155.00
<b>Net cash provided by Investing Activities</b>	<b>-24,855.00</b>
<b>FINANCING ACTIVITIES</b>	
3010 · Net Assets, unrestricted	-12,989.88
3020 · Endowments, Board designated	700.00
3100 · Net Assets, temp restricted	10,834.88
3210 · Endowments, perm restricted	1,455.00
<b>Net cash provided by Financing Activities</b>	<b>0.00</b>
<b>Net cash increase for period</b>	<b>-45,203.74</b>
<b>Cash at beginning of period</b>	<b>161,760.87</b>
<b>Cash at end of period</b>	<b>116,557.13</b>