

United States Orienteering Federation, Inc.
Statement of Financial Position

Accrual Basis

As of November 30, 2016

	Nov 30, 16
ASSETS	
Current Assets	
Checking/Savings	
1010 · BankAmerica checking	99,787.35
1011 · BankAmerica contribs	148.07
1040 · Petty Cash	119.00
1070 · Vanguard	37,992.42
Total Checking/Savings	138,046.84
Total Current Assets	138,046.84
Other Assets	
1320 · Map Loans Receivable	5,000.00
1581 · Endowment Fund, BOD designated	99,581.08
1582 · Endowment Fund, perm restricted	122,998.91
Total Other Assets	227,579.99
TOTAL ASSETS	365,626.83
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
2550 · PNC Visa	8.46
Total Credit Cards	8.46
Other Current Liabilities	
2150 · Accrued Expenses	1,316.25
Total Other Current Liabilities	1,316.25
Total Current Liabilities	1,324.71
Total Liabilities	1,324.71
Equity	
3010 · Net Assets, unrestricted	105,777.08
3020 · Endowments, Board designated	99,581.08
3100 · Net Assets, temp restricted	31,306.01
3210 · Endowments, perm restricted	122,998.91
Net Income	4,639.04
Total Equity	364,302.12
TOTAL LIABILITIES & EQUITY	365,626.83

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

Accrual Basis

	Jan - Nov 16	Budget	% of Budget
Ordinary Income/Expense			
Income			
4010-01 · Contributions, unrestricted	35,259.00	45,000.00	78.4%
4010-02 · Contributions, restricted	28,248.80	41,500.00	68.1%
4010-03 · Contributions, major gifts	59,000.00	57,000.00	103.5%
5180 · Program Income			
5180-01 · Sanctioning fees	44,144.00	45,000.00	98.1%
5180-02 · Epunch income	0.00	200.00	0.0%
5180-03 · Program Dev Income	0.00	1,000.00	0.0%
5180-04 · EventReg income	1,455.00	2,000.00	72.8%
5180-05 · Pictometry income	0.00	200.00	0.0%
5180-06 · Royalties	597.87		
5180-07 · Training Camps Income	730.00	7,500.00	9.7%
Total 5180 · Program Income	46,926.87	55,900.00	83.9%
5181 · Sponsorships	21,005.20	22,000.00	95.5%
5210 · Membership dues	25,702.50	31,325.00	82.1%
5211 · Life member dues	900.00		
5221 · Club dues	87,133.50	99,000.00	88.0%
5310 · Interest Income	117.15	10.00	1,171.5%
5360 · Endowment proceeds	6,536.37	9,000.00	72.6%
5450-01 · Books redistribution	457.33	2,000.00	22.9%
5820 · Fundraising, restricted	7,768.33	2,000.00	388.4%
5822 · Fundraising, unrestricted	70.00		
Total Income	319,125.05	364,735.00	87.5%
Gross Profit	319,125.05	364,735.00	87.5%
Expense			
7023 · Grants to clubs & orgs	1,500.00	2,000.00	75.0%
7200 · Payroll	119,058.46	131,420.00	90.6%
8190 · ONA magazine	17,290.79	20,000.00	86.5%
8520 · Insurance premiums	39,902.12	35,500.00	112.4%
8590 · Elite Athlete Support & Dev			
7040 · Grants to Team members	0.00	4,500.00	0.0%
8530-02 · WRE fees	1,244.68	2,500.00	49.8%
8591 · Team travel & entries	42,346.93	51,000.00	83.0%
8592 · Team training & supplies	6,142.66	19,000.00	32.3%
8593 · Team management	2,420.04	500.00	484.0%
Total 8590 · Elite Athlete Support & Dev	52,154.31	77,500.00	67.3%
8594 · Programs for members & clubs	14,423.22	26,980.00	53.5%
8598-01 · Coach, Junior Team	10,067.51	9,000.00	111.9%
8599-11 · Executive Director	31,433.31	29,500.00	106.6%
8599-12 · Acctg & Mem Services	19,429.34	22,000.00	88.3%
8599 · Board & Committees	9,226.95	12,050.00	76.6%
Total Expense	314,486.01	365,950.00	85.9%
Net Ordinary Income	4,639.04	(1,215.00)	(381.8)%
Net Income	4,639.04	(1,215.00)	(381.8)%

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

Accrual Basis

	Fundraising	General Revenue	Junior Team	Management	MBO Team	Program Services
Ordinary Income/Expense						
Income						
4010-01 · Contributions, unrestricted	0.00	3,105.00	0.00	0.00	0.00	0.00
4010-02 · Contributions, restricted	0.00	0.00	325.00	0.00	0.00	0.00
5180 · Program Income	0.00	2,973.50	0.00	0.00	0.00	0.00
5181 · Sponsorships	0.00	128.27	0.00	0.00	0.00	0.00
5210 · Membership dues	0.00	1,450.00	0.00	0.00	0.00	0.00
5450-01 · Books redistribution	0.00	33.00	0.00	0.00	0.00	0.00
5820 · Fundraising, restricted	0.00	0.00	0.00	0.00	13.67	0.00
5822 · Fundraising, unrestricted	0.00	2.50	0.00	0.00	0.00	0.00
Total Income	0.00	7,692.27	325.00	0.00	13.67	0.00
Gross Profit	0.00	7,692.27	325.00	0.00	13.67	0.00
Expense						
7200 · Payroll	1,255.90	0.00	0.00	1,186.75	0.00	8,342.91
8190 · ONA magazine	0.00	0.00	0.00	0.00	0.00	2,766.38
8520 · Insurance premiums	0.00	0.00	-859.00	0.00	215.00	0.00
8590 · Elite Athlete Support & Dev	0.00	0.00	-1,591.04	0.00	2,719.18	0.00
8594 · Programs for members & clubs	0.00	0.00	0.00	66.70	0.00	1,688.49
8599-11 · Executive Director	0.00	0.00	0.00	641.45	0.00	360.53
8599-12 · Acctg & Mem Services	0.00	0.00	0.00	1,652.69	0.00	0.00
8599 · Board & Committees	1,084.05	0.00	0.00	304.93	0.00	0.00
Total Expense	2,339.95	0.00	-2,450.04	3,852.52	2,934.18	13,158.31
Net Ordinary Income	-2,339.95	7,692.27	2,775.04	-3,852.52	-2,920.51	-13,158.31
Net Income	-2,339.95	7,692.27	2,775.04	-3,852.52	-2,920.51	-13,158.31

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

Accrual Basis

	Senior Team	Ski O Team	Trail O Team	WUOC Team	TOTAL
Ordinary Income/Expense					
Income					
4010-01 · Contributions, unrestricted	0.00	0.00	0.00	0.00	3,105.00
4010-02 · Contributions, restricted	125.00	0.00	0.00	0.00	450.00
5180 · Program Income	0.00	0.00	0.00	0.00	2,973.50
5181 · Sponsorships	0.00	0.00	0.00	0.00	128.27
5210 · Membership dues	0.00	0.00	0.00	0.00	1,450.00
5450-01 · Books redistribution	0.00	0.00	0.00	0.00	33.00
5820 · Fundraising, restricted	1,200.00	0.00	0.00	0.00	1,213.67
5822 · Fundraising, unrestricted	0.00	0.00	0.00	0.00	2.50
Total Income	1,325.00	0.00	0.00	0.00	9,355.94
Gross Profit	1,325.00	0.00	0.00	0.00	9,355.94
Expense					
7200 · Payroll	0.00	0.00	0.00	0.00	10,785.56
8190 · ONA magazine	0.00	0.00	0.00	0.00	2,766.38
8520 · Insurance premiums	258.00	11.00	83.00	292.00	0.00
8590 · Elite Athlete Support & Dev	860.15	0.00	0.00	0.00	1,988.29
8594 · Programs for members & clubs	0.00	0.00	0.00	0.00	1,755.19
8599-11 · Executive Director	0.00	0.00	0.00	0.00	1,001.98
8599-12 · Acctg & Mem Services	0.00	0.00	0.00	0.00	1,652.69
8599 · Board & Committees	0.00	0.00	0.00	0.00	1,388.98
Total Expense	1,118.15	11.00	83.00	292.00	21,339.07
Net Ordinary Income	206.85	-11.00	-83.00	-292.00	-11,983.13
Net Income	206.85	-11.00	-83.00	-292.00	-11,983.13

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

	Jan - Nov 16
OPERATING ACTIVITIES	
Net Income	4,639.04
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	-155.21
2350 · Deferred Revenue - Club dues	-3,230.50
2150 · Accrued Expenses	986.42
2351 · Deferred Revenue - Sponsorship	-600.00
Net cash provided by Operating Activities	18,414.95
INVESTING ACTIVITIES	
1581 · Endowment Fund, BOD designated	-800.00
1582 · Endowment Fund, perm restricted	-2,675.00
Net cash provided by Investing Activities	-3,475.00
FINANCING ACTIVITIES	
3010 · Net Assets, unrestricted	15,490.42
3020 · Endowments, Board designated	800.00
3100 · Net Assets, temp restricted	-18,965.42
3210 · Endowments, perm restricted	2,675.00
Net cash provided by Financing Activities	0.00
Net cash increase for period	14,939.95
Cash at beginning of period	123,106.89
Cash at end of period	<u>138,046.84</u>