

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

Accrual Basis

As of November 30, 2017

	Nov 30, 17
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1010 · BankAmerica checking	123,122.50
1011 · BankAmerica contribs	600.66
1040 · Petty Cash	200.00
1070 · Vanguard	38,253.27
<b>Total Checking/Savings</b>	162,176.43
<b>Other Current Assets</b>	
1200 · Undeposited Funds	380.91
1451 · Prepaid Expenses	2,584.28
<b>Total Other Current Assets</b>	2,965.19
<b>Total Current Assets</b>	165,141.62
<b>Other Assets</b>	
1581 · Endowment Fund, BOD designated	120,635.49
1582 · Endowment Fund, perm restricted	133,698.91
<b>Total Other Assets</b>	254,334.40
<b>TOTAL ASSETS</b>	<b>419,476.02</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
2150 · Accrued Expenses	2,485.90
<b>Total Other Current Liabilities</b>	2,485.90
<b>Total Current Liabilities</b>	2,485.90
<b>Total Liabilities</b>	2,485.90
<b>Equity</b>	
3010 · Net Assets, unrestricted	119,111.06
3020 · Endowments, Board designated	120,635.49
3100 · Net Assets, temp restricted	39,047.89
3210 · Endowments, perm restricted	133,698.91
Net Income	4,496.77
<b>Total Equity</b>	416,990.12
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>419,476.02</b>

**United States Orienteering Federation, Inc.**  
**Income & Expense Budget vs. Actual**  
 January through November 2017

Accrual Basis

	Jan - Nov 17	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4010-01 · Contributions, unrestricted	5,190.00	25,000.00	(19,810.00)	20.8%
4010-02 · Contributions, restricted	35,965.80	1,500.00	34,465.80	2,397.7%
4010-03 · Contributions, major gifts	0.00	44,250.00	(44,250.00)	0.0%
4200 · Grants Received	0.00			
5180 · Program Income	28,737.92	41,600.00	(12,862.08)	69.1%
5181 · Sponsorships	6,417.84	2,500.00	3,917.84	256.7%
5210 · Membership dues	29,510.01	27,000.00	2,510.01	109.3%
5211 · Life member dues	0.00			
5221 · Club dues	91,082.00	85,000.00	6,082.00	107.2%
5222 · Insurance fees from clubs	0.00			
5310 · Interest Income	238.40			
5311 · Interest Income, money market	0.00			
5360 · Endowment proceeds	7,414.47	9,000.00	(1,585.53)	82.4%
5450-01 · Books redistribution	783.00			
5450-02 · Wearables redistribution	0.00			
5820 · Fundraising, restricted	4,775.79			
5822 · Fundraising, unrestricted	90.00			
<b>Total Income</b>	<b>210,205.23</b>	<b>235,850.00</b>	<b>(25,644.77)</b>	<b>89.1%</b>
<b>Cost of Goods Sold</b>	<b>0.00</b>			
<b>Gross Profit</b>	<b>210,205.23</b>	<b>235,850.00</b>	<b>(25,644.77)</b>	<b>89.1%</b>
<b>Expense</b>				
7021 · Grants, mapping	0.00			
7023 · Grants to clubs & orgs	0.00			
7041 · Grants, program - Indiv	0.00			
7200 · Payroll	76,882.64	78,750.00	(1,867.36)	97.6%
8190 · ONA magazine	17,849.63	20,000.00	(2,150.37)	89.2%
8520 · Insurance premiums	28,325.00	30,909.28	(2,584.28)	91.6%
8590 · Elite Athlete Support & Dev	29,929.28	4,000.00	25,929.28	748.2%
8594 · Programs for members & clubs	14,199.57	43,199.00	(28,999.43)	32.9%
8598-01 · Coach, Junior Team	12,723.37	7,500.00	5,223.37	169.6%
8599-11 · Executive Director	3,656.36	17,250.00	(13,593.64)	21.2%
8599-12 · Acctg & Mem Services	17,886.37	22,000.00	(4,113.63)	81.3%
8599 · Board & Committees	4,256.24	8,100.00	(3,843.76)	52.5%

**United States Orienteering Federation, Inc.**  
**Income & Expense Budget vs. Actual**  
 January through November 2017

Accrual Basis

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	Jan - Nov 17	Budget	\$ Over Budget	% of Budget
<b>Total Expense</b>	205,708.46	231,708.28	(25,999.82)	88.8%
<b>Net Ordinary Income</b>	4,496.77	4,141.72	355.05	108.6%
<b>Other Income/Expense</b>	0.00	0.00	0.00	0.0%
<b>Net Income</b>	<u>4,496.77</u>	<u>4,141.72</u>	<u>355.05</u>	<u>108.6%</u>

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

Accrual Basis

	50th Anniversary (Board Designate...)	Total Board Desi...	Endowment	Fundraising (Operating)	General Revenue (Operating)
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
4010-01 · Contributions, unrestricted	0.00	0.00	0.00	0.00	930.00
4010-02 · Contributions, restricted	0.00	0.00	50.00	0.00	0.00
5180 · Program Income	0.00	0.00	0.00	0.00	382.00
5181 · Sponsorships	0.00	0.00	0.00	0.00	5.91
5210 · Membership dues	0.00	0.00	0.00	0.00	2,740.00
5450-01 · Books redistribution	0.00	0.00	0.00	0.00	169.00
5820 · Fundraising, restricted	0.00	0.00	0.00	0.00	0.00
5822 · Fundraising, unrestricted	0.00	0.00	0.00	0.00	7.50
<b>Total Income</b>	0.00	0.00	50.00	0.00	4,234.41
<b>Gross Profit</b>	0.00	0.00	50.00	0.00	4,234.41
<b>Expense</b>					
7200 · Payroll	0.00	0.00	0.00	0.00	0.00
8190 · ONA magazine	0.00	0.00	0.00	0.00	0.00
8520 · Insurance premiums	0.00	0.00	0.00	0.00	0.00
8590 · Elite Athlete Support & Dev	0.00	0.00	0.00	0.00	0.00
8594 · Programs for members & clubs	915.39	915.39	0.00	0.00	0.00
8598-01 · Coach, Junior Team	0.00	0.00	0.00	0.00	0.00
8599-12 · Acctg & Mem Services	0.00	0.00	0.00	0.00	0.00
8599 · Board & Committees	0.00	0.00	0.00	461.69	0.00
<b>Total Expense</b>	915.39	915.39	0.00	461.69	0.00
<b>Net Ordinary Income</b>	-915.39	-915.39	50.00	-461.69	4,234.41
<b>Net Income</b>	<b>-915.39</b>	<b>-915.39</b>	<b>50.00</b>	<b>-461.69</b>	<b>4,234.41</b>

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

Accrual Basis

	Management (Operating)	Program Services (Operating)	Total Operating	Coaching Contra... (Restricted)	Junior Team (Restricted)
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
4010-01 · Contributions, unrestricted	0.00	0.00	930.00	0.00	0.00
4010-02 · Contributions, restricted	0.00	0.00	0.00	0.00	0.00
5180 · Program Income	0.00	0.00	382.00	0.00	0.00
5181 · Sponsorships	0.00	0.00	5.91	0.00	0.00
5210 · Membership dues	0.00	0.00	2,740.00	0.00	0.00
5450-01 · Books redistribution	0.00	0.00	169.00	0.00	0.00
5820 · Fundraising, restricted	0.00	0.00	0.00	0.00	990.00
5822 · Fundraising, unrestricted	0.00	0.00	7.50	0.00	0.00
<b>Total Income</b>	<b>0.00</b>	<b>0.00</b>	<b>4,234.41</b>	<b>0.00</b>	<b>990.00</b>
<b>Gross Profit</b>	<b>0.00</b>	<b>0.00</b>	<b>4,234.41</b>	<b>0.00</b>	<b>990.00</b>
<b>Expense</b>					
7200 · Payroll	84.05	0.00	84.05	0.00	0.00
8190 · ONA magazine	0.00	3,655.72	3,655.72	0.00	0.00
8520 · Insurance premiums	0.00	2,575.00	2,575.00	0.00	0.00
8590 · Elite Athlete Support & Dev	0.00	0.00	0.00	0.00	0.00
8594 · Programs for members & clubs	42.93	437.46	480.39	0.00	0.00
8598-01 · Coach, Junior Team	0.00	0.00	0.00	6,200.00	675.59
8599-12 · Acctg & Mem Services	1,585.16	0.00	1,585.16	0.00	0.00
8599 · Board & Committees	0.00	0.00	461.69	0.00	0.00
<b>Total Expense</b>	<b>1,712.14</b>	<b>6,668.18</b>	<b>8,842.01</b>	<b>6,200.00</b>	<b>675.59</b>
<b>Net Ordinary Income</b>	<b>-1,712.14</b>	<b>-6,668.18</b>	<b>-4,607.60</b>	<b>-6,200.00</b>	<b>314.41</b>
<b>Net Income</b>	<b>-1,712.14</b>	<b>-6,668.18</b>	<b>-4,607.60</b>	<b>-6,200.00</b>	<b>314.41</b>

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

Accrual Basis

	MBO Team (Restricted)	Senior Team (Restricted)	WUOC 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	930.00
4010-02 · Contributions, restricted	0.00	656.80	85.00	741.80	791.80
5180 · Program Income	0.00	0.00	0.00	0.00	382.00
5181 · Sponsorships	0.00	0.00	0.00	0.00	5.91
5210 · Membership dues	0.00	0.00	0.00	0.00	2,740.00
5450-01 · Books redistribution	0.00	0.00	0.00	0.00	169.00
5820 · Fundraising, restricted	41.49	338.86	330.00	1,700.35	1,700.35
5822 · Fundraising, unrestricted	0.00	0.00	0.00	0.00	7.50
<b>Total Income</b>	<b>41.49</b>	<b>995.66</b>	<b>415.00</b>	<b>2,442.15</b>	<b>6,726.56</b>
<b>Gross Profit</b>	<b>41.49</b>	<b>995.66</b>	<b>415.00</b>	<b>2,442.15</b>	<b>6,726.56</b>
<b>Expense</b>					
7200 · Payroll	0.00	0.00	0.00	0.00	84.05
8190 · ONA magazine	0.00	0.00	0.00	0.00	3,655.72
8520 · Insurance premiums	0.00	0.00	0.00	0.00	2,575.00
8590 · Elite Athlete Support & Dev	0.00	300.00	0.00	300.00	300.00
8594 · Programs for members & clubs	0.00	0.00	0.00	0.00	1,395.78
8598-01 · Coach, Junior Team	0.00	0.00	0.00	6,875.59	6,875.59
8599-12 · Acctg & Mem Services	0.00	0.00	0.00	0.00	1,585.16
8599 · Board & Committees	0.00	0.00	0.00	0.00	461.69
<b>Total Expense</b>	<b>0.00</b>	<b>300.00</b>	<b>0.00</b>	<b>7,175.59</b>	<b>16,932.99</b>
<b>Net Ordinary Income</b>	<b>41.49</b>	<b>695.66</b>	<b>415.00</b>	<b>-4,733.44</b>	<b>-10,206.43</b>
<b>Net Income</b>	<b>41.49</b>	<b>695.66</b>	<b>415.00</b>	<b>-4,733.44</b>	<b>-10,206.43</b>

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

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	Jan - Nov 17
<b>OPERATING ACTIVITIES</b>	
Net Income	4,496.77
Adjustments to reconcile Net Income to net cash provided by operations:	
1110 · Accounts Receivable	608.50
1451 · Prepaid Expenses	28,325.00
2010 · Accounts Payable	-944.33
2550 · PNC Visa	-387.52
2150 · Accrued Expenses	2,007.52
Net cash provided by Operating Activities	34,105.94
<b>INVESTING ACTIVITIES</b>	
1320 · Map Loans Receivable	2,000.00
1582 · Endowment Fund, perm restricted	-7,185.00
Net cash provided by Investing Activities	-5,185.00
<b>FINANCING ACTIVITIES</b>	
3010 · Net Assets, unrestricted	-3,315.81
3100 · Net Assets, temp restricted	-2,944.19
3210 · Endowments, perm restricted	6,260.00
Net cash provided by Financing Activities	0.00
Net cash increase for period	28,920.94
Cash at beginning of period	133,636.40
Cash at end of period	<u>162,557.34</u>