

United States Orienteering Federation, Inc.
Statement of Financial Position

Accrual Basis

As of October 31, 2016

	Oct 31, 16
ASSETS	
Current Assets	
Checking/Savings	
1010 · BankAmerica checking	111,516.65
1011 · BankAmerica contribs	240.74
1040 · Petty Cash	200.00
1070 · Vanguard	37,992.42
Total Checking/Savings	149,949.81
Total Current Assets	149,949.81
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	377,529.80
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2150 · Accrued Expenses	1,244.55
Total Other Current Liabilities	1,244.55
Total Current Liabilities	1,244.55
Total Liabilities	1,244.55
Equity	
3010 · Net Assets, unrestricted	105,452.46
3020 · Endowments, Board designated	99,581.08
3100 · Net Assets, temp restricted	31,630.63
3210 · Endowments, perm restricted	122,998.91
Net Income	16,622.17
Total Equity	376,285.25
TOTAL LIABILITIES & EQUITY	377,529.80

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

Accrual Basis

January through October 2016

	Jan - Oct 16	Budget	% of Budget
Ordinary Income/Expense			
Income			
4010-01 · Contributions, unrestricted	32,154.00	45,000.00	71.5%
4010-02 · Contributions, restricted	27,798.80	41,500.00	67.0%
4010-03 · Contributions, major gifts	59,000.00	57,000.00	103.5%
4200 · Grants Received	0.00		
5180 · Program Income	43,953.37	55,900.00	78.6%
5181 · Sponsorships	20,876.93	22,000.00	94.9%
5210 · Membership dues	24,252.50	31,325.00	77.4%
5211 · Life member dues	900.00		
5221 · Club dues	87,133.50	99,000.00	88.0%
5222 · Insurance fees from clubs	0.00		
5310 · Interest Income	117.15	10.00	1,171.5%
5311 · Interest Income, money market	0.00		
5360 · Endowment proceeds	6,536.37	9,000.00	72.6%
5450-01 · Books redistribution	424.33	2,000.00	21.2%
5450-02 · Wearables redistribution	0.00		
5820 · Fundraising, restricted	6,554.66	2,000.00	327.7%
5822 · Fundraising, unrestricted	67.50		
Total Income	309,769.11	364,735.00	84.9%
Cost of Goods Sold			
50000 · Cost of Goods Sold	0.00		
Total COGS	0.00		
Gross Profit	309,769.11	364,735.00	84.9%
Expense			
7021 · Grants, mapping	0.00		
7023 · Grants to clubs & orgs	1,500.00	2,000.00	75.0%
7041 · Grants, program - Indiv	0.00		
7200 · Payroll	108,272.90	131,420.00	82.4%
8190 · ONA magazine	14,524.41	20,000.00	72.6%
8520 · Insurance premiums	39,902.12	35,500.00	112.4%
8590 · Elite Athlete Support & Dev	50,166.02	77,500.00	64.7%
8594 · Programs for members & clubs	12,668.03	26,980.00	47.0%
8598-01 · Coach, Junior Team	10,067.51	9,000.00	111.9%
8599-11 · Executive Director	30,431.33	29,500.00	103.2%
8599-12 · Acctg & Mem Services	17,776.65	22,000.00	80.8%
8599 · Board & Committees	7,837.97	12,050.00	65.0%
Total Expense	293,146.94	365,950.00	80.1%
Net Ordinary Income	16,622.17	(1,215.00)	(1,368.1)%
Other Income/Expense			
Other Income			
6810 · Unrealized Gain/Loss Endowment	0.00		
Total Other Income	0.00		
Other Expense			
Other Expense	0.00	0.00	0.0%
Net Other Income	0.00	0.00	0.0%
Net Income	16,622.17	(1,215.00)	(1,368.1)%

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

Accrual Basis

	50th Anniversary	Endowment	Fundraising	General Reven...	Junior Team	Management
Ordinary Income/Expense						
Income						
4010-01 · Contributions, unrestricted	1,200.00	0.00	0.00	1,300.00	0.00	0.00
4010-02 · Contributions, restricted	0.00	580.00	0.00	0.00	2,120.00	0.00
5180 · Program Income	0.00	0.00	0.00	20,498.00	0.00	0.00
5181 · Sponsorships	0.00	0.00	0.00	150.61	0.00	0.00
5210 · Membership dues	0.00	0.00	0.00	1,970.00	0.00	0.00
5310 · Interest Income	0.00	0.00	0.00	9.71	0.00	0.00
5450-01 · Books redistribution	0.00	0.00	0.00	270.00	0.00	0.00
5820 · Fundraising, restricted	0.00	0.00	0.00	0.00	285.00	0.00
5822 · Fundraising, unrestricted	0.00	0.00	0.00	7.50	0.00	0.00
Total Income	1,200.00	580.00	0.00	24,205.82	2,405.00	0.00
Gross Profit	1,200.00	580.00	0.00	24,205.82	2,405.00	0.00
Expense						
7200 · Payroll	0.00	0.00	1,255.90	0.00	0.00	1,186.75
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	9,505.76	0.00
8594 · Programs for members & clubs	0.00	0.00	0.00	0.00	0.00	30.51
8598-01 · Coach, Junior Team	0.00	0.00	0.00	0.00	-344.49	0.00
8599-11 · Executive Director	0.00	0.00	555.56	0.00	0.00	1,243.97
8599-12 · Acctg & Mem Services	0.00	0.00	0.00	0.00	0.00	1,568.35
8599 · Board & Committees	0.00	0.00	229.00	0.00	0.00	15.40
Total Expense	0.00	0.00	2,040.46	0.00	9,161.27	4,044.98
Net Ordinary Income	1,200.00	580.00	-2,040.46	24,205.82	-6,756.27	-4,044.98
Net Income	1,200.00	580.00	-2,040.46	24,205.82	-6,756.27	-4,044.98

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

Accrual Basis

	MBO Team	Program Servi...	Senior Team	Trail O Team	WUOC Team	TOTAL
Ordinary Income/Expense						
Income						
4010-01 · Contributions, unrestricted	0.00	0.00	0.00	0.00	0.00	2,500.00
4010-02 · Contributions, restricted	0.00	0.00	120.00	25.00	0.00	2,845.00
5180 · Program Income	0.00	0.00	0.00	0.00	0.00	20,498.00
5181 · Sponsorships	0.00	0.00	0.00	0.00	0.00	150.61
5210 · Membership dues	0.00	0.00	0.00	0.00	0.00	1,970.00
5310 · Interest Income	0.00	0.00	0.00	0.00	0.00	9.71
5450-01 · Books redistribution	0.00	0.00	0.00	0.00	0.00	270.00
5820 · Fundraising, restricted	42.24	0.00	0.00	0.00	100.00	427.24
5822 · Fundraising, unrestricted	0.00	0.00	0.00	0.00	0.00	7.50
Total Income	42.24	0.00	120.00	25.00	100.00	28,678.06
Gross Profit	42.24	0.00	120.00	25.00	100.00	28,678.06
Expense						
7200 · Payroll	0.00	8,342.91	0.00	0.00	0.00	10,785.56
8190 · ONA magazine	0.00	3,782.42	0.00	0.00	0.00	3,782.42
8590 · Elite Athlete Support & Dev	977.83	0.00	-500.00	0.00	15.00	9,998.59
8594 · Programs for members & clubs	0.00	876.52	0.00	0.00	0.00	907.03
8598-01 · Coach, Junior Team	0.00	0.00	0.00	0.00	0.00	-344.49
8599-11 · Executive Director	0.00	2,463.47	0.00	0.00	0.00	4,263.00
8599-12 · Acctg & Mem Services	0.00	0.00	0.00	0.00	0.00	1,568.35
8599 · Board & Committees	0.00	37.29	0.00	0.00	0.00	281.69
Total Expense	977.83	15,502.61	-500.00	0.00	15.00	31,242.15
Net Ordinary Income	-935.59	-15,502.61	620.00	25.00	85.00	-2,564.09
Net Income	-935.59	-15,502.61	620.00	25.00	85.00	-2,564.09

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

	Jan - Oct 16
OPERATING ACTIVITIES	
Net Income	16,622.17
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	914.72
2351 · Deferred Revenue - Sponsorship	-600.00
Net cash provided by Operating Activities	30,317.92
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	15,165.80
3020 · Endowments, Board designated	800.00
3100 · Net Assets, temp restricted	-18,640.80
3210 · Endowments, perm restricted	2,675.00
Net cash provided by Financing Activities	0.00
Net cash increase for period	26,842.92
Cash at beginning of period	123,106.89
Cash at end of period	<u>149,949.81</u>