

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

Accrual Basis

As of October 31, 2017

	Oct 31, 17
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1010 · BankAmerica checking	135,821.27
1011 · BankAmerica contribs	631.80
1040 · Petty Cash	27.43
1070 · Vanguard	38,253.27
<b>Total Checking/Savings</b>	<b>174,733.77</b>
<b>Other Current Assets</b>	
1451 · Prepaid Expenses	5,159.28
<b>Total Other Current Assets</b>	<b>5,159.28</b>
<b>Total Current Assets</b>	<b>179,893.05</b>
<b>Other Assets</b>	
1581 · Endowment Fund, BOD designated	120,635.49
1582 · Endowment Fund, perm restricted	128,948.91
<b>Total Other Assets</b>	<b>249,584.40</b>
<b>TOTAL ASSETS</b>	<b><u>429,477.45</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
2150 · Accrued Expenses	2,283.05
<b>Total Other Current Liabilities</b>	<b>2,283.05</b>
<b>Total Current Liabilities</b>	<b>2,283.05</b>
<b>Total Liabilities</b>	<b>2,283.05</b>
<b>Equity</b>	
3010 · Net Assets, unrestricted	114,427.62
3020 · Endowments, Board designated	120,635.49
3100 · Net Assets, temp restricted	48,481.33
3210 · Endowments, perm restricted	128,948.91
Net Income	14,701.05
<b>Total Equity</b>	<b>427,194.40</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>429,477.45</u></b>

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

Accrual Basis

January through October 2017

	Jan - Oct 17	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4010-01 · Contributions, unrestricted	4,260.00	25,000.00	(20,740.00)	17.0%
4010-02 · Contributions, restricted	35,174.00	1,500.00	33,674.00	2,344.9%
4010-03 · Contributions, major gifts	0.00	44,250.00	(44,250.00)	0.0%
4200 · Grants Received	0.00			
5180 · Program Income	28,355.92	41,600.00	(13,244.08)	68.2%
5181 · Sponsorships	6,411.93	2,500.00	3,911.93	256.5%
5210 · Membership dues	26,770.01	27,000.00	(229.99)	99.1%
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	614.00			
5450-02 · Wearables redistribution	0.00			
5820 · Fundraising, restricted	3,073.29			
5822 · Fundraising, unrestricted	82.50			
<b>Total Income</b>	<b>203,476.52</b>	<b>235,850.00</b>	<b>(32,373.48)</b>	<b>86.3%</b>
<b>Cost of Goods Sold</b>				
50000 · Cost of Goods Sold	0.00			
<b>Total COGS</b>	<b>0.00</b>			
<b>Gross Profit</b>	<b>203,476.52</b>	<b>235,850.00</b>	<b>(32,373.48)</b>	<b>86.3%</b>
<b>Expense</b>				
7021 · Grants, mapping	0.00			
7023 · Grants to clubs & orgs	0.00			
7041 · Grants, program - Indiv	0.00			
7200 · Payroll	76,798.59	78,750.00	(1,951.41)	97.5%
8190 · ONA magazine	14,193.91	20,000.00	(5,806.09)	71.0%
8520 · Insurance premiums	25,750.00	30,909.28	(5,159.28)	83.3%
8590 · Elite Athlete Support & Dev	29,629.28	4,000.00	25,629.28	740.7%
8594 · Programs for members & clubs	12,803.79	43,199.00	(30,395.21)	29.6%
8598-01 · Coach, Junior Team	5,847.78	7,500.00	(1,652.22)	78.0%
8599-11 · Executive Director	3,656.36	17,250.00	(13,593.64)	21.2%
8599-12 · Acctg & Mem Services	16,301.21	22,000.00	(5,698.79)	74.1%
8599 · Board & Committees	3,794.55	8,100.00	(4,305.45)	46.8%
<b>Total Expense</b>	<b>188,775.47</b>	<b>231,708.28</b>	<b>(42,932.81)</b>	<b>81.5%</b>
<b>Net Ordinary Income</b>	<b>14,701.05</b>	<b>4,141.72</b>	<b>10,559.33</b>	<b>355.0%</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>0.00</b>	<b>0.0%</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Net Income</b>	<b>14,701.05</b>	<b>4,141.72</b>	<b>10,559.33</b>	<b>355.0%</b>

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

Accrual Basis

	50th Annivers... (Board Design...)	Total Board D...	General Reve... (Operating)	Management (Operating)	Program Servi... (Operating)	Total Operating
<b>Ordinary Income/Expense</b>						
<b>Income</b>						
4010-01 · Contributions, unrestricted	0.00	0.00	70.00	0.00	0.00	70.00
4010-02 · Contributions, restricted	0.00	0.00	0.00	0.00	0.00	0.00
5180 · Program Income	0.00	0.00	75.00	0.00	0.00	75.00
5181 · Sponsorships	0.00	0.00	870.92	0.00	0.00	870.92
5210 · Membership dues	0.00	0.00	2,515.00	0.00	0.00	2,515.00
5310 · Interest Income	0.00	0.00	32.10	0.00	0.00	32.10
5360 · Endowment proceeds	0.00	0.00	2,471.49	0.00	0.00	2,471.49
5450-01 · Books redistribution	0.00	0.00	228.00	0.00	0.00	228.00
5820 · Fundraising, restricted	0.00	0.00	0.00	0.00	0.00	0.00
5822 · Fundraising, unrestricted	0.00	0.00	10.00	0.00	0.00	10.00
<b>Total Income</b>	0.00	0.00	6,272.51	0.00	0.00	6,272.51
<b>Gross Profit</b>	0.00	0.00	6,272.51	0.00	0.00	6,272.51
<b>Expense</b>						
7200 · Payroll	0.00	0.00	0.00	44.10	0.00	44.10
8190 · ONA magazine	0.00	0.00	0.00	0.00	3,549.90	3,549.90
8520 · Insurance premiums	0.00	0.00	0.00	0.00	2,575.00	2,575.00
8590 · Elite Athlete Support & Dev	0.00	0.00	0.00	0.00	0.00	0.00
8594 · Programs for members & clubs	248.52	248.52	0.00	0.00	1,982.59	1,982.59
8599-12 · Acctg & Mem Services	0.00	0.00	0.00	1,654.28	0.00	1,654.28
<b>Total Expense</b>	248.52	248.52	0.00	1,698.38	8,107.49	9,805.87
<b>Net Ordinary Income</b>	-248.52	-248.52	6,272.51	-1,698.38	-8,107.49	-3,533.36
<b>Net Income</b>	<b>-248.52</b>	<b>-248.52</b>	<b>6,272.51</b>	<b>-1,698.38</b>	<b>-8,107.49</b>	<b>-3,533.36</b>

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

Accrual Basis

	Coaching Con... (Restricted)	Junior Team (Restricted)	MBO Team (Restricted)	Senior 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	0.00	70.00
4010-02 · Contributions, restricted	10,000.00	200.00	0.00	0.00	10,200.00	10,200.00
5180 · Program Income	0.00	0.00	0.00	0.00	0.00	75.00
5181 · Sponsorships	0.00	0.00	0.00	0.00	0.00	870.92
5210 · Membership dues	0.00	0.00	0.00	0.00	0.00	2,515.00
5310 · Interest Income	0.00	0.00	0.00	0.00	0.00	32.10
5360 · Endowment proceeds	0.00	0.00	0.00	0.00	0.00	2,471.49
5450-01 · Books redistribution	0.00	0.00	0.00	0.00	0.00	228.00
5820 · Fundraising, restricted	0.00	0.00	54.09	0.00	54.09	54.09
5822 · Fundraising, unrestricted	0.00	0.00	0.00	0.00	0.00	10.00
<b>Total Income</b>	10,000.00	200.00	54.09	0.00	10,254.09	16,526.60
<b>Gross Profit</b>	10,000.00	200.00	54.09	0.00	10,254.09	16,526.60
<b>Expense</b>						
7200 · Payroll	0.00	0.00	0.00	0.00	0.00	44.10
8190 · ONA magazine	0.00	0.00	0.00	0.00	0.00	3,549.90
8520 · Insurance premiums	0.00	0.00	0.00	0.00	0.00	2,575.00
8590 · Elite Athlete Support & Dev	0.00	1,864.09	0.00	500.00	2,364.09	2,364.09
8594 · Programs for members & clubs	0.00	0.00	0.00	0.00	0.00	2,231.11
8599-12 · Acctg & Mem Services	0.00	0.00	0.00	0.00	0.00	1,654.28
<b>Total Expense</b>	0.00	1,864.09	0.00	500.00	2,364.09	12,418.48
<b>Net Ordinary Income</b>	10,000.00	-1,664.09	54.09	-500.00	7,890.00	4,108.12
<b>Net Income</b>	<b>10,000.00</b>	<b>-1,664.09</b>	<b>54.09</b>	<b>-500.00</b>	<b>7,890.00</b>	<b>4,108.12</b>

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

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	Jan - Oct 17
<b>OPERATING ACTIVITIES</b>	
Net Income	14,701.05
Adjustments to reconcile Net Income to net cash provided by operations:	
1110 · Accounts Receivable	608.50
1451 · Prepaid Expenses	25,750.00
2010 · Accounts Payable	-944.33
2550 · PNC Visa	-387.52
2150 · Accrued Expenses	1,804.67
Net cash provided by Operating Activities	41,532.37
<b>INVESTING ACTIVITIES</b>	
1320 · Map Loans Receivable	2,000.00
1582 · Endowment Fund, perm restricted	-2,435.00
Net cash provided by Investing Activities	-435.00
<b>FINANCING ACTIVITIES</b>	
3010 · Net Assets, unrestricted	-7,999.25
3100 · Net Assets, temp restricted	6,489.25
3210 · Endowments, perm restricted	1,510.00
Net cash provided by Financing Activities	0.00
Net cash increase for period	41,097.37
Cash at beginning of period	133,636.40
Cash at end of period	<u>174,733.77</u>