

United States Orienteering Federation, Inc.
Statement of Financial Position
As of September 30, 2016

Accrual Basis

Sep 30, 16

ASSETS	
Current Assets	
Checking/Savings	
1010 · BankAmerica checking	114,038.89
1011 · BankAmerica contribs	117.26
1040 · Petty Cash	200.00
1070 · Vanguard	37,982.71
Total Checking/Savings	152,338.86
Total Current Assets	152,338.86
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	379,918.85
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
2550 · PNC Visa	29.21
Total Credit Cards	29.21
Other Current Liabilities	
2150 · Accrued Expenses	1,040.30
Total Other Current Liabilities	1,040.30
Total Current Liabilities	1,069.51
Total Liabilities	1,069.51
Equity	
3010 · Net Assets, unrestricted	99,070.60
3020 · Endowments, Board designated	99,581.08
3100 · Net Assets, temp restricted	38,012.49
3210 · Endowments, perm restricted	122,998.91
Net Income	19,186.26
Total Equity	378,849.34
TOTAL LIABILITIES & EQUITY	379,918.85

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

Accrual Basis

	Jan - Sep 16	Budget	% of Budget
Ordinary Income/Expense			
Income			
4010-01 · Contributions, unrestricted	29,654.00	45,000.00	65.9%
4010-02 · Contributions, restricted	24,953.80	41,500.00	60.1%
4010-03 · Contributions, major gifts	59,000.00	57,000.00	103.5%
4200 · Grants Received	0.00		
5180 · Program Income	23,455.37	55,900.00	42.0%
5181 · Sponsorships	20,726.32	22,000.00	94.2%
5210 · Membership dues	22,282.50	31,325.00	71.1%
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	107.44	10.00	1,074.4%
5311 · Interest Income, money market	0.00		
5360 · Endowment proceeds	6,536.37	9,000.00	72.6%
5450-01 · Books redistribution	154.33	2,000.00	7.7%
5450-02 · Wearables redistribution	0.00		
5820 · Fundraising, restricted	6,127.42	2,000.00	306.4%
5822 · Fundraising, unrestricted	60.00		
Total Income	281,091.05	364,735.00	77.1%
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	97,487.34	131,420.00	74.2%
8190 · ONA magazine	10,741.99	20,000.00	53.7%
8520 · Insurance premiums	39,902.12	35,500.00	112.4%
8590 · Elite Athlete Support & Dev	40,167.43	77,500.00	51.8%
8594 · Programs for members & clubs	11,761.00	26,980.00	43.6%
8598-01 · Coach, Junior Team	10,412.00	9,000.00	115.7%
8599-11 · Executive Director	26,168.33	29,500.00	88.7%
8599-12 · Acctg & Mem Services	16,208.30	22,000.00	73.7%
8599 · Board & Committees	7,556.28	12,050.00	62.7%
Total Expense	261,904.79	365,950.00	71.6%
Net Ordinary Income	19,186.26	(1,215.00)	(1,579.1)%
Other Income/Expense			
Other Income			
6810 · Unrealized Gain/Loss Endowment	0.00		
Total Other Income	0.00		
Other Expense			
	0.00	0.00	0.0%
Net Other Income	0.00	0.00	0.0%
Net Income	19,186.26	(1,215.00)	(1,579.1)%

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

Accrual Basis

	50th Anniversary	Endowment	Fundraising	General Revenue	Junior Team	Management
Ordinary Income/Expense						
Income						
4010-01 · Contributions, unrestricted	2,250.00	0.00	0.00	565.00	0.00	0.00
4010-02 · Contributions, restricted	6,600.00	0.00	0.00	0.00	0.00	0.00
4010-03 · Contributions, major gifts	0.00	0.00	0.00	49,000.00	10,000.00	0.00
5180 · Program Income	0.00	0.00	0.00	2,503.62	0.00	0.00
5181 · Sponsorships	0.00	0.00	0.00	600.02	0.00	0.00
5210 · Membership dues	0.00	0.00	0.00	1,967.50	0.00	0.00
5211 · Life member dues	0.00	100.00	0.00	0.00	0.00	0.00
5221 · Club dues	0.00	0.00	0.00	100.00	0.00	0.00
5310 · Interest Income	0.00	0.00	0.00	9.24	0.00	0.00
5360 · Endowment proceeds	0.00	0.00	0.00	2,178.79	0.00	0.00
5820 · Fundraising, restricted	0.00	0.00	0.00	0.00	54.00	0.00
5822 · Fundraising, unrestricted	0.00	0.00	0.00	5.00	0.00	0.00
Total Income	8,850.00	100.00	0.00	56,929.17	10,054.00	0.00
Expense						
7200 · Payroll	0.00	0.00	1,255.90	0.00	0.00	1,230.75
8590 · Elite Athlete Support & Dev	0.00	0.00	0.00	0.00	2,688.12	0.00
8594 · Programs for members & clubs	0.00	0.00	0.00	0.00	0.00	17.40
8598-01 · Coach, Junior Team	0.00	0.00	0.00	0.00	-313.36	0.00
8599-11 · Executive Director	0.00	0.00	64.27	0.00	0.00	652.88
8599-12 · Acctg & Mem Services	0.00	0.00	0.00	0.00	0.00	1,766.99
8599 · Board & Committees	0.00	0.00	0.00	0.00	0.00	60.00
Total Expense	0.00	0.00	1,320.17	0.00	2,374.76	3,728.02
Net Ordinary Income	8,850.00	100.00	-1,320.17	56,929.17	7,679.24	-3,728.02
Net Income	8,850.00	100.00	-1,320.17	56,929.17	7,679.24	-3,728.02

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

Accrual Basis

	MBO Team	Program Services	Senior Team	WUOC Team	TOTAL
Ordinary Income/Expense					
Income					
4010-01 · Contributions, unrestricted	0.00	0.00	0.00	0.00	2,815.00
4010-02 · Contributions, restricted	0.00	0.00	50.00	0.00	6,650.00
4010-03 · Contributions, major gifts	0.00	0.00	0.00	0.00	59,000.00
5180 · Program Income	0.00	0.00	0.00	0.00	2,503.62
5181 · Sponsorships	0.00	0.00	0.00	0.00	600.02
5210 · Membership dues	0.00	0.00	0.00	0.00	1,967.50
5211 · Life member dues	0.00	0.00	0.00	0.00	100.00
5221 · Club dues	0.00	0.00	0.00	0.00	100.00
5310 · Interest Income	0.00	0.00	0.00	0.00	9.24
5360 · Endowment proceeds	0.00	0.00	0.00	0.00	2,178.79
5820 · Fundraising, restricted	34.16	0.00	112.50	20.00	220.66
5822 · Fundraising, unrestricted	0.00	0.00	0.00	0.00	5.00
Total Income	34.16	0.00	162.50	20.00	76,149.83
Expense					
7200 · Payroll	0.00	8,342.91	0.00	0.00	10,829.56
8590 · Elite Athlete Support & Dev	0.00	-961.17	0.00	0.00	1,726.95
8594 · Programs for members & clubs	0.00	1,912.10	0.00	0.00	1,929.50
8598-01 · Coach, Junior Team	0.00	0.00	0.00	0.00	-313.36
8599-11 · Executive Director	0.00	2,484.91	0.00	0.00	3,202.06
8599-12 · Acctg & Mem Services	0.00	0.00	0.00	0.00	1,766.99
8599 · Board & Committees	0.00	356.32	0.00	0.00	416.32
Total Expense	0.00	12,135.07	0.00	0.00	19,558.02
Net Ordinary Income	34.16	-12,135.07	162.50	20.00	56,591.81
Net Income	34.16	-12,135.07	162.50	20.00	56,591.81

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

	Jan - Sep 16
OPERATING ACTIVITIES	
Net Income	19,186.26
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	-134.46
2350 · Deferred Revenue - Club dues	-3,230.50
2150 · Accrued Expenses	710.47
2351 · Deferred Revenue - Sponsorship	-600.00
Net cash provided by Operating Activities	32,706.97
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	8,783.94
3020 · Endowments, Board designated	800.00
3100 · Net Assets, temp restricted	-12,258.94
3210 · Endowments, perm restricted	2,675.00
Net cash provided by Financing Activities	0.00
Net cash increase for period	29,231.97
Cash at beginning of period	123,106.89
Cash at end of period	<u>152,338.86</u>