

United States Orienteering Federation, Inc.
Statement of Financial Position

Accrual Basis

As of September 30, 2017

Sep 30, 17

ASSETS	
Current Assets	
Checking/Savings	
1010 · BankAmerica checking	129,166.34
1011 · BankAmerica contribs	269.56
1040 · Petty Cash	125.43
1070 · Vanguard	38,221.17
Total Checking/Savings	167,782.50
Other Current Assets	
1451 · Prepaid Expenses	7,734.28
Total Other Current Assets	7,734.28
Total Current Assets	175,516.78
Other Assets	
1581 · Endowment Fund, BOD designated	120,635.49
1582 · Endowment Fund, perm restricted	128,948.91
Total Other Assets	249,584.40
TOTAL ASSETS	<u>425,101.18</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2150 · Accrued Expenses	2,014.90
Total Other Current Liabilities	2,014.90
Total Current Liabilities	2,014.90
Total Liabilities	2,014.90
Equity	
3010 · Net Assets, unrestricted	122,317.62
3020 · Endowments, Board designated	120,635.49
3100 · Net Assets, temp restricted	40,591.33
3210 · Endowments, perm restricted	128,948.91
Net Income	10,592.93
Total Equity	423,086.28
TOTAL LIABILITIES & EQUITY	<u>425,101.18</u>

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

Accrual Basis

	Jan - Sep 17	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4010-01 · Contributions, unrestricted	4,190.00	25,000.00	(20,810.00)	16.8%
4010-02 · Contributions, restricted	24,974.00	1,500.00	23,474.00	1,664.9%
4010-03 · Contributions, major gifts	0.00	44,250.00	(44,250.00)	0.0%
5180 · Program Income	28,280.92	41,600.00	(13,319.08)	68.0%
5181 · Sponsorships	5,541.01	2,500.00	3,041.01	221.6%
5210 · Membership dues	24,255.01	27,000.00	(2,744.99)	89.8%
5221 · Club dues	91,082.00	85,000.00	6,082.00	107.2%
5310 · Interest Income	206.30			
5360 · Endowment proceeds	4,942.98	9,000.00	(4,057.02)	54.9%
5450-01 · Books redistribution	386.00			
5820 · Fundraising, restricted	3,019.20			
5822 · Fundraising, unrestricted	72.50			
Total Income	186,949.92	235,850.00	(48,900.08)	79.3%
Gross Profit	186,949.92	235,850.00	(48,900.08)	79.3%
Expense				
7200 · Payroll	76,754.49	78,750.00	(1,995.51)	97.5%
8190 · ONA magazine	10,644.01	20,000.00	(9,355.99)	53.2%
8520 · Insurance premiums	23,175.00	30,909.28	(7,734.28)	75.0%
8590 · Elite Athlete Support & Dev	27,265.19	4,000.00	23,265.19	681.6%
8594 · Programs for members & clubs	10,572.68	43,199.00	(32,626.32)	24.5%
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	14,646.93	22,000.00	(7,353.07)	66.6%
8599 · Board & Committees	3,794.55	8,100.00	(4,305.45)	46.8%
Total Expense	176,356.99	231,708.28	(55,351.29)	76.1%
Net Ordinary Income	10,592.93	4,141.72	6,451.21	255.8%
Net Income	10,592.93	4,141.72	6,451.21	255.8%

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

Accrual Basis

	50th Anniversary (Board Designate...)	Coach's Salary (Board Designate...)	Total Board Desi...	Endowment	General Revenue (Operating)
Ordinary Income/Expense					
Income					
4010-01 · Contributions, unrestricted	0.00	0.00	0.00	0.00	580.00
4010-02 · Contributions, restricted	0.00	0.00	0.00	4,500.00	0.00
5180 · Program Income	0.00	0.00	0.00	0.00	517.55
5210 · Membership dues	0.00	0.00	0.00	0.00	2,385.00
5310 · Interest Income	0.00	0.00	0.00	0.00	30.83
5450-01 · Books redistribution	0.00	0.00	0.00	0.00	315.00
5820 · Fundraising, restricted	0.00	0.00	0.00	0.00	0.00
5822 · Fundraising, unrestricted	0.00	0.00	0.00	0.00	10.00
Total Income	0.00	0.00	0.00	4,500.00	3,838.38
Gross Profit	0.00	0.00	0.00	4,500.00	3,838.38
Expense					
7200 · Payroll	0.00	3,947.17	3,947.17	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	769.60	0.00	769.60	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	0.00	0.00
Total Expense	769.60	3,947.17	4,716.77	0.00	0.00
Net Ordinary Income	-769.60	-3,947.17	-4,716.77	4,500.00	3,838.38
Net Income	-769.60	-3,947.17	-4,716.77	4,500.00	3,838.38

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

Accrual Basis

	Management (Operating)	Program Services (Operating)	Total Operating	Junior Team (Restricted)	MBO Team (Restricted)
Ordinary Income/Expense					
Income					
4010-01 · Contributions, unrestricted	0.00	0.00	580.00	0.00	0.00
4010-02 · Contributions, restricted	0.00	0.00	0.00	1,100.00	500.00
5180 · Program Income	0.00	0.00	517.55	0.00	0.00
5210 · Membership dues	0.00	0.00	2,385.00	0.00	0.00
5310 · Interest Income	0.00	0.00	30.83	0.00	0.00
5450-01 · Books redistribution	0.00	0.00	315.00	0.00	0.00
5820 · Fundraising, restricted	0.00	0.00	0.00	0.00	65.15
5822 · Fundraising, unrestricted	0.00	0.00	10.00	0.00	0.00
Total Income	0.00	0.00	3,838.38	1,100.00	565.15
Gross Profit	0.00	0.00	3,838.38	1,100.00	565.15
Expense					
7200 · Payroll	126.86	0.00	126.86	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	-739.58	0.00
8594 · Programs for members & clubs	153.65	2,068.85	2,222.50	0.00	0.00
8598-01 · Coach, Junior Team	0.00	0.00	0.00	739.58	0.00
8599-12 · Acctg & Mem Services	1,622.68	0.00	1,622.68	0.00	0.00
8599 · Board & Committees	-135.48	0.00	-135.48	0.00	0.00
Total Expense	1,767.71	4,643.85	6,411.56	0.00	0.00
Net Ordinary Income	-1,767.71	-4,643.85	-2,573.18	1,100.00	565.15
Net Income	<u>-1,767.71</u>	<u>-4,643.85</u>	<u>-2,573.18</u>	<u>1,100.00</u>	<u>565.15</u>

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

Accrual Basis

	Senior Team (Restricted)	Trail O Team (Restricted)	Total Restricted	TOTAL
Ordinary Income/Expense				
Income				
4010-01 · Contributions, unrestricted	0.00	0.00	0.00	580.00
4010-02 · Contributions, restricted	0.00	500.00	2,100.00	6,600.00
5180 · Program Income	0.00	0.00	0.00	517.55
5210 · Membership dues	0.00	0.00	0.00	2,385.00
5310 · Interest Income	0.00	0.00	0.00	30.83
5450-01 · Books redistribution	0.00	0.00	0.00	315.00
5820 · Fundraising, restricted	1,443.31	0.00	1,508.46	1,508.46
5822 · Fundraising, unrestricted	0.00	0.00	0.00	10.00
Total Income	1,443.31	500.00	3,608.46	11,946.84
Gross Profit	1,443.31	500.00	3,608.46	11,946.84
Expense				
7200 · Payroll	0.00	0.00	0.00	4,074.03
8520 · Insurance premiums	0.00	0.00	0.00	2,575.00
8590 · Elite Athlete Support & Dev	158.92	0.00	-580.66	-580.66
8594 · Programs for members & clubs	0.00	0.00	0.00	2,992.10
8598-01 · Coach, Junior Team	0.00	0.00	739.58	739.58
8599-12 · Acctg & Mem Services	0.00	0.00	0.00	1,622.68
8599 · Board & Committees	0.00	0.00	0.00	-135.48
Total Expense	158.92	0.00	158.92	11,287.25
Net Ordinary Income	1,284.39	500.00	3,449.54	659.59
Net Income	<u>1,284.39</u>	<u>500.00</u>	<u>3,449.54</u>	<u>659.59</u>

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

	Jan - Sep 17
OPERATING ACTIVITIES	
Net Income	10,592.93
Adjustments to reconcile Net Income to net cash provided by operations:	
1110 · Accounts Receivable	608.50
1451 · Prepaid Expenses	23,175.00
2010 · Accounts Payable	-944.33
2550 · PNC Visa	-387.52
2150 · Accrued Expenses	1,536.52
Net cash provided by Operating Activities	34,581.10
INVESTING ACTIVITIES	
1320 · Map Loans Receivable	2,000.00
1582 · Endowment Fund, perm restricted	-2,435.00
Net cash provided by Investing Activities	-435.00
FINANCING ACTIVITIES	
3010 · Net Assets, unrestricted	-109.25
3100 · Net Assets, temp restricted	-1,400.75
3210 · Endowments, perm restricted	1,510.00
Net cash provided by Financing Activities	0.00
Net cash increase for period	34,146.10
Cash at beginning of period	133,636.40
Cash at end of period	<u>167,782.50</u>