

United States Orienteering Federation, Inc.
Statement of Financial Position

Accrual Basis

As of June 30, 2016

	Jun 30, 16
ASSETS	
Current Assets	
Checking/Savings	
1010 · BankAmerica checking	86,777.17
1011 · BankAmerica contribs	152.86
1040 · Petty Cash	154.35
1070 · Vanguard	37,938.20
Total Checking/Savings	125,022.58
Total Current Assets	125,022.58
Other Assets	
1320 · Map Loans Receivable	5,000.00
1581 · Endowment Fund, BOD designated	99,581.08
1582 · Endowment Fund, perm restricted	121,948.91
Total Other Assets	226,529.99
TOTAL ASSETS	351,552.57
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
2550 · PNC Visa	16.34
Total Credit Cards	16.34
Other Current Liabilities	
2150 · Accrued Expenses	561.35
Total Other Current Liabilities	561.35
Total Current Liabilities	577.69
Total Liabilities	577.69
Equity	
3010 · Net Assets, unrestricted	92,395.34
3020 · Endowments, Board designated	99,581.08
3100 · Net Assets, temp restricted	45,737.75
3210 · Endowments, perm restricted	121,948.91
Net Income	-8,688.20
Total Equity	350,974.88
TOTAL LIABILITIES & EQUITY	351,552.57

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

Accrual Basis

January through June 2016

	Jan - Jun 16	Budget	% of Budget
Ordinary Income/Expense			
Income			
4010-01 · Contributions, unrestricted	3,810.00	45,000.00	8.5%
4010-02 · Contributions, restricted	19,942.30	41,500.00	48.1%
4010-03 · Contributions, major gifts	0.00	57,000.00	0.0%
4010-04 · Contributions, endowment	0.00		
4200 · Grants Received	0.00		
5180 · Program Income	17,474.25	55,900.00	31.3%
5181 · Sponsorships	19,908.62	22,000.00	90.5%
5210 · Membership dues	16,735.00	31,325.00	53.4%
5211 · Life member dues	800.00		
5221 · Club dues	86,955.00	99,000.00	87.8%
5222 · Insurance fees from clubs	0.00		
5310 · Interest Income	62.93	10.00	629.3%
5311 · Interest Income, money market	0.00		
5360 · Endowment proceeds	4,357.58	9,000.00	48.4%
5450-01 · Books redistribution	154.33	2,000.00	7.7%
5450-02 · Wearables redistribution	0.00		
5820 · Fundraising, restricted	4,190.46	2,000.00	209.5%
5822 · Fundraising, unrestricted	42.50		
Total Income	174,432.97	364,735.00	47.8%
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	65,091.46	131,420.00	49.5%
8190 · ONA magazine	8,035.77	20,000.00	40.2%
8520 · Insurance premiums	39,798.12	35,500.00	112.1%
8590 · Elite Athlete Support & Dev	19,563.97	77,500.00	25.2%
8594 · Programs for members & clubs	8,363.10	26,980.00	31.0%
8598-01 · Coach, Junior Team	7,084.68	9,000.00	78.7%
8599-11 · Executive Director	17,903.27	29,500.00	60.7%
8599-12 · Acctg & Mem Services	10,261.29	22,000.00	46.6%
8599 · Board & Committees	5,519.51	12,050.00	45.8%
Total Expense	183,121.17	365,950.00	50.0%
Net Ordinary Income	(8,688.20)	(1,215.00)	715.1%
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	(8,688.20)	(1,215.00)	715.1%

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

Accrual Basis

	50th Anniversary	Fundraising	General Revenue	Junior Team	Management	MBO Team
Ordinary Income/Expense						
Income						
4010-02 · Contributions, restricted	1,700.00	0.00	0.00	610.00	0.00	0.00
5180 · Program Income	0.00	0.00	75.00	730.00	0.00	0.00
5181 · Sponsorships	0.00	0.00	26.05	0.00	0.00	0.00
5210 · Membership dues	0.00	0.00	1,245.00	0.00	0.00	0.00
5221 · Club dues	0.00	0.00	67.00	0.00	0.00	0.00
5360 · Endowment proceeds	0.00	0.00	2,178.79	0.00	0.00	0.00
5820 · Fundraising, restricted	0.00	0.00	0.00	0.00	0.00	40.05
5822 · Fundraising, unrestricted	0.00	0.00	7.50	0.00	0.00	0.00
Total Income	1,700.00	0.00	3,599.34	1,340.00	0.00	40.05
Expense						
7023 · Grants to clubs & orgs	0.00	0.00	0.00	0.00	0.00	0.00
7200 · Payroll	0.00	1,255.90	0.00	0.00	1,184.35	0.00
8590 · Elite Athlete Support & Dev	0.00	0.00	0.00	-11,772.73	0.00	0.00
8594 · Programs for members & clubs	0.00	0.00	0.00	0.00	23.62	0.00
8599-11 · Executive Director	0.00	364.00	0.00	0.00	447.25	0.00
8599-12 · Acctg & Mem Services	0.00	0.00	0.00	0.00	1,566.21	0.00
8599 · Board & Committees	0.00	0.00	0.00	0.00	200.00	0.00
Total Expense	0.00	1,619.90	0.00	-11,772.73	3,421.43	0.00
Net Ordinary Income	1,700.00	-1,619.90	3,599.34	13,112.73	-3,421.43	40.05
Net Income	1,700.00	-1,619.90	3,599.34	13,112.73	-3,421.43	40.05

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

Accrual Basis

	Program Services	Senior Team	Trail O Team	WUOC Team	TOTAL
Ordinary Income/Expense					
Income					
4010-02 · Contributions, restricted	0.00	250.00	0.00	0.00	2,560.00
5180 · Program Income	0.00	0.00	0.00	0.00	805.00
5181 · Sponsorships	0.00	0.00	0.00	0.00	26.05
5210 · Membership dues	0.00	0.00	0.00	0.00	1,245.00
5221 · Club dues	0.00	0.00	0.00	0.00	67.00
5360 · Endowment proceeds	0.00	0.00	0.00	0.00	2,178.79
5820 · Fundraising, restricted	0.00	385.00	0.00	150.00	575.05
5822 · Fundraising, unrestricted	0.00	0.00	0.00	0.00	7.50
Total Income	0.00	635.00	0.00	150.00	7,464.39
Expense					
7023 · Grants to clubs & orgs	500.00	0.00	0.00	0.00	500.00
7200 · Payroll	8,342.91	0.00	0.00	0.00	10,783.16
8590 · Elite Athlete Support & Dev	0.00	3,638.13	1,789.40	-588.00	-6,933.20
8594 · Programs for members & clubs	530.47	0.00	0.00	0.00	554.09
8599-11 · Executive Director	2,089.86	0.00	0.00	0.00	2,901.11
8599-12 · Acctg & Mem Services	0.00	0.00	0.00	0.00	1,566.21
8599 · Board & Committees	0.00	0.00	0.00	0.00	200.00
Total Expense	11,463.24	3,638.13	1,789.40	-588.00	9,571.37
Net Ordinary Income	-11,463.24	-3,003.13	-1,789.40	738.00	-2,106.98
Net Income	-11,463.24	-3,003.13	-1,789.40	738.00	-2,106.98

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

	Jan - Jun 16
OPERATING ACTIVITIES	
Net Income	-8,688.20
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	-147.33
2350 · Deferred Revenue - Club dues	-3,230.50
2150 · Accrued Expenses	231.52
2351 · Deferred Revenue - Sponsorship	-600.00
Net cash provided by Operating Activities	4,340.69
INVESTING ACTIVITIES	
1581 · Endowment Fund, BOD designated	-800.00
1582 · Endowment Fund, perm restricted	-1,625.00
Net cash provided by Investing Activities	-2,425.00
FINANCING ACTIVITIES	
3010 · Net Assets, unrestricted	2,108.68
3020 · Endowments, Board designated	800.00
3100 · Net Assets, temp restricted	-4,533.68
3210 · Endowments, perm restricted	1,625.00
Net cash provided by Financing Activities	0.00
Net cash increase for period	1,915.69
Cash at beginning of period	123,106.89
Cash at end of period	<u>125,022.58</u>