



**Orienteeing USA  
Board of Directors Meeting**

Online Conference Call  
June 19, 2017 8:00pm - 9:30pm EST

**Attendance**

**Board members:**

1. Kris Beecroft
2. Greg Lennon
3. Alex Jospe
4. Lee Todd
5. Bob Forgrave
6. Ian Smith
7. Barb Bryant
8. Charlie Bleau
9. Peter Goodwin
10. Pat Meehan

**OUSA members:**

Sandy Fillebrown  
Andrea Schneider

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**Summary**

1. Minutes of the April 24, 2017 conference call were approved.
2. Greg Lennon is stepping down as VP of Clubs. Bob Forgrave was voted in as the new VP of Clubs.
3. Alex Jospe, VP of Competition, presented the proposal for junior coaching for the next two years. She and Kris are working on identifying funding. Kris will propose a new VP of Youth Development position.
4. Pat Meehan, VP of Finance, presented the financial state of OUSA. We have approximately \$42,000 in operating funds. He is working with CPAs to develop improved accounting and reporting procedures.
5. The Board voted to move to an online accounting system.
6. The Board voted to allocate \$10,000 to the mapping projects outlined in the proposal, to be managed by Peter Goodwin.
7. Ian Smith presented progress on website tools for clubs. The committee will report back in one month.

8. Peter and Alex reported that the 2018 Ski-O World Cup and Masters Champs is progressing well.
9. Ian Smith is organizing a convention on the Friday before the Rochester NY A meet in the fall.

#### Supplementary Materials

1. [Minutes of April 24, 2017 meeting](#)
2. Junior coach proposal
3. [Mapping proposal](#)

## Minutes

### Minutes of April 24, 2017 approved

The minutes of April 24, 2017 were approved.

### Bob Forgrave voted as new VP of Clubs

Greg Lennon stepped down as VP of Clubs, and the Board voted Bob Forgrave as the new VP of Clubs. Voting yes: Barb, Peter, Lee, Charlie, Pat, Greg and Alex. Bob abstained, and Kris, as President, does not vote. Tom Strat let Kris know via email that his vote was yes on this.

Kris Beecroft thanked Greg for his service; he has done a lot for years.

Greg's duties related to technology: NEON, Pictometry, servers, newsletters and many more -- Kris is working on finding replacements for those duties. Boris and Allie will take on the Mailchimp duties for sending out the newsletter. Five people responded to the request for volunteers. Kris is working with Greg on finalizing the list of tasks, and she is still seeking more volunteers. The main task that needs to be taken care of soon is website maintenance. It requires knowledge of or a willingness to learn Drupal.

### Junior Coach Proposal

Alex presented.

Erin has been the junior coach for the last 5 years. He has put together a nice analysis showing the improvement of the junior team over the course of these 5 years. One of the coolest things that has happened is creation of a strong community for juniors at a national level. For Erin to be able to motivate these kids to train hard and get big improvements is impressive.

We are only just starting to see the momentum building. We are starting to see many experiments, with some successes. Some training camps are lightly attended; on the other hand, the summer camps are well attended and a huge success. Previously these experiences were only available when there was a parent interested and motivated enough to make it happen for their coach, but now we have the continuity built over years by the national coach.

The juniors are giving back to the community. Alex listed several juniors who are involved in projects to coach younger orienteers.

Kris: How do we make this a sustainable program, so that we can support not only these kids but also motivate and include the broader and larger set of younger kids? We want a program visible and attractive to more juniors.

The [proposal](#) shows 3 levels of funding. (1) The head coach, (2) a development coach (similar, working on the ground with the athletes, but trying to integrate some of the younger kids), (3) volunteer regional coaches - who would organize training camps and meet more frequently with kids in the area. There is some activity now that is regional -- WIOL in the northwest; some momentum in New England; some things happening at BAOC. But we are missing dedicated regional coaches.

Kris: What Alex and Erin are proposing is a way forward for JNT and JDT. We also need to build a base of people that we can draw from to put onto the junior national team. We are still in discussions with the donor about the funding. Kris will bring before the Board a proposal for a new VP of Youth Programs; Barb Bryant has expressed interest in taking that on. We would include all the youth programs like JROTC, Scouts, JTESC, etc, so that everyone can get together and share best practices and ideas, and identify and retain promising juniors from all of the programs. Also so we can figure out how to keep juniors orienteering past Scouts and past JROTC.

We did not vote on the proposal, wanting to learn more about the financial situation first.

Greg Lennon put forward the idea that clubs be asked if they would support a \$1/start increase in start fees since that is the approximate cost of sustaining the proposed program.

Pat asked Alex to provide more detail on the financial needs, including things like payroll taxes. Lee Todd can help with that.

Greg asked Alex to provide a more detailed job description for the development coach.

Alex mentioned that Erin is planning on spending all of September ironing out the next two years of training camps and races so they can be advertised adequately in advance.

### OUSA Finances

Pat walked us through the state of OUSA's finances (see next page).

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

Accrual Basis

As of May 31, 2017

	May 31, 17
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
1010 · BankAmerica checking	135,536.89
1011 · BankAmerica contribs	750.01
1040 · Petty Cash	190.45
1070 · Vanguard	38,081.63
Total Checking/Savings	174,558.98
Other Current Assets	
1451 · Prepaid Expenses	18,034.28
Total Other Current Assets	18,034.28
Total Current Assets	192,593.26
Other Assets	
1320 · Map Loans Receivable	2,000.00
1581 · Endowment Fund, BOD designated	120,635.49
1582 · Endowment Fund, perm restricted	127,448.91
Total Other Assets	250,084.40
<b>TOTAL ASSETS</b>	<b>442,677.66</b>

Pat showed Robin's latest financial report through the end of May and explained some of the items. The prepaid expense is the insurance we paid up front; as we use it, it is converted to an expense.

The endowment assets are not something that we can touch beyond the 4% we get back each year.

## LIABILITIES & EQUITY

### Liabilities

#### Current Liabilities

##### Other Current Liabilities

2150 · Accrued Expenses 825.90

Total Other Current Liabilities 825.90

Total Current Liabilities 825.90

Total Liabilities 825.90

### Equity

3010 · Net Assets, unrestricted 127,807.72

3020 · Endowments, Board designated 120,635.49

3100 · Net Assets, temp restricted 36,601.23

3210 · Endowments, perm restricted 127,448.91

Net Income 29,358.41

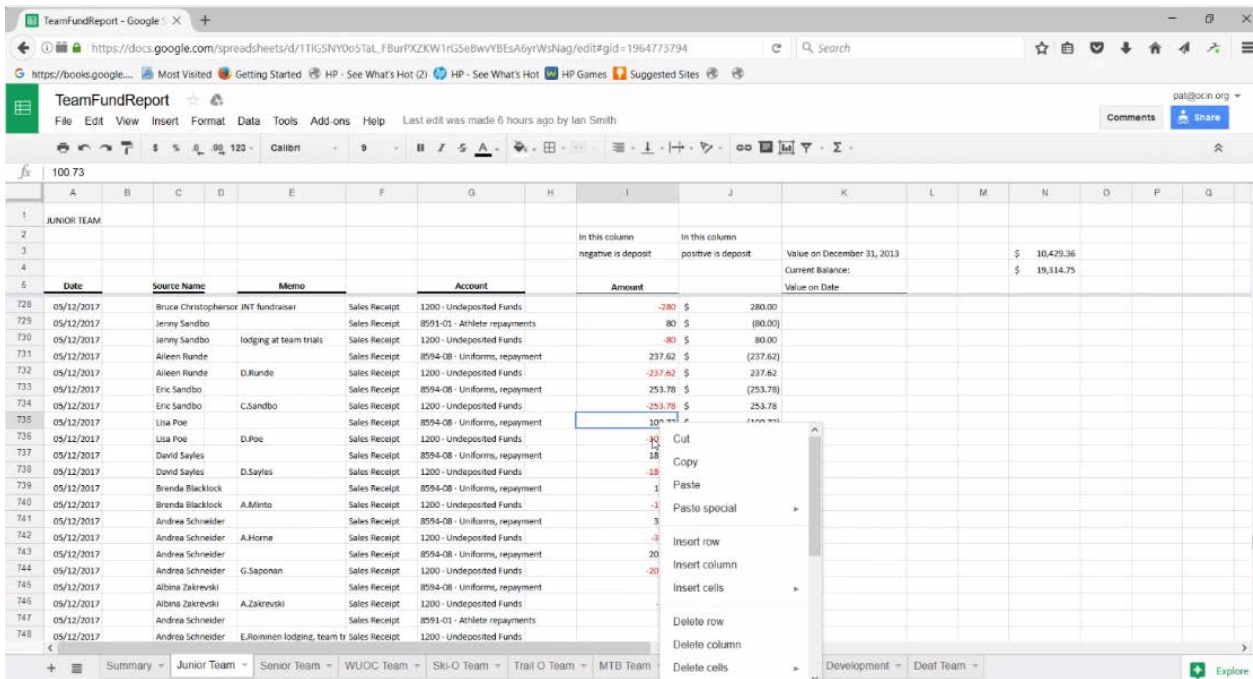
Total Equity 441,851.76

**TOTAL LIABILITIES & EQUITY 442,677.66**

Pat showed us the Team fund report, which goes back to the end of 2013. The team fund report tracks both donor-restricted and board-designated money allocated to teams, and is kept separately from our official accounting books.

TeamFundReport		pat@ocin.org	
File Edit View Insert Format Data Tools Add-ons Help		Last edit was made 6 hours ago by Ian Smith	
Comments		Share	
1			
2	Team Totals	As of June 15, 2017	
3			Team Administrators
4	Senior Team	\$ 5,489.81	Linda Kohn
5	Junior Team	\$ 19,314.75	Bill Langton, Andrea Schneider, Tim Parson
6	MTB Team	\$ 1,958.62	Greg Lennon
7	Ski-O Team	\$ 25,854.88	Ed Despard
8	Trail-O Team	\$ 132.74	Clare Durand
9	WUOC Team	\$ 1,216.38	Linda Kohn
10	Jr Coach	\$ 3,031.05	
11	Marathon Dev	\$ 13,000.00	
12	Deaf Team		
13			
14	Total	\$ 69,998.23	
15			
16			Contacts:
17			Ian Smith
18			Pat Meehan
19			Robin Shannonhouse
			Maintains Team Fund Report
			VP Finance
			OUSA Accountant

Note: the team administrators for the Junior program are Guy Olsen, Andrea Schneider (not Bill Langton or Tim Parson). Alex Jospe, as VP of Competition, is also involved in team administration and on JTESC.



Pat said that he, Barb and Ian spent time in Jan-Feb trying to audit these spreadsheets.

The year end report from 2016 shows a balance of restricted funds; those amounts would ideally match what we show in the team fund report, but in some cases it is way off.

In the auditing exercise, Pat created a spreadsheet and started from the initial amount a few years back. He tracked board designated funds, donor restricted donations, and the money that was spent. The first money that is spent goes against donor-restricted funds. When those run out then the board-designated funds are used. He explained some of the ways that he tried to validate the numbers.

The end result were totals for each team at the end of December for designated and restricted funds.

12/31/2016	Designated	Restricted
Junior	13,017.90	3,569.30
Senior	9,030.45	0.00
WUOC	1,152.74	63.64
Ski-O	12,000.00	15,936.14
Trail-O	1,500.00	166.76
MTB-O	1,388.87	0.00
Jr. Coach	7,932.45	0.00
Marathon	0.00	13,000.00
Deaf Prog	0.00	200.00
<b>Totals</b>	<b>46,022.41</b>	<b>32,935.84</b>

The \$32,935.84 is the amount of donor-restricted funds. There is an additional \$46,022.41 in board-designated. If we look at the official numbers reported in our financial statements generated from our accounting system, there is a difference of about \$500, which is close. The problem is that the individual donor-restricted numbers for each team do not match well between the team spreadsheets and the numbers reported by our accounting system.

The \$46,022 in board-designated funds has been tracked in the team spreadsheet by Peter Goodwin and now Ian Smith. Our accountant (Robin) keeps track of restricted funds, but does not keep track of the board designated funds. The CPAs who did the financial reviews did not pick up on the existence of the board-designated amounts, or that they were not explicitly reported in the financial statements. In discussion, Peter and Barb explained that Board designation is an important and useful way for OUSA to provide support for the teams; a carryover at the new year is not necessarily a problem because the timing of when donations come in and expenses need to be paid for team travel do not align with the calendar year. If a team has a similar amount at the end of each year, that shows a steady management of income and expenses.

In response to a question from Kris about where the board-designated money comes from when it is spent, Pat explained that we have one pool of money - it is all in the bank. We don't keep it separately; the accounting systems we have track where that money comes from and where it is obligated (next page).

	E	F	G	H	I	J
	31-Dec	31-Jan	28-Feb	31-Mar	30-Apr	31-May
<b>CASH</b>						
Checking/Savings						
1010 · BankAmerica checking	88,721.82	154,522.93	164,297.33	166,212.83	148,360.74	135,536.89
1011 · BankAmerica contribs	6,699.71	348.62	1,963.39	173.31	552.06	750.01
1040 · Petty Cash	200.00	285.00	425.00	322.45	322.45	190.45
1070 · Vanguard	38,014.87	38,030.08	38,044.18	38,061.81	38,081.63	38,081.63
<b>Total Checking/Savings</b>	<b>133,636.40</b>	<b>193,186.63</b>	<b>204,729.90</b>	<b>204,770.40</b>	<b>187,316.88</b>	<b>174,558.98</b>
<b>Total Current Liabilities</b>	<b>1,810.23</b>	<b>339.00</b>	<b>406.83</b>	<b>478.75</b>	<b>615.70</b>	<b>825.90</b>
<b>Cash Available</b>	<b>131,826.17</b>	<b>192,847.63</b>	<b>204,323.07</b>	<b>204,291.65</b>	<b>186,701.18</b>	<b>173,733.08</b>
<b>Obligations - restricted and BOD desinated</b>						
Senior Team	9,030.45	9,923.63	10,642.06	10,289.06	9,816.41	10,100.24
Junior Team	17,515.18	18,853.92	19,549.49	22,203.62	18,473.94	18,815.90
MTB Team	1,388.87	1,554.80	1,801.82	946.26	1,112.72	1,379.21
Ski-O Team	27,936.14	27,394.68	25,814.88	25,814.88	25,854.88	25,854.88
Trail-O Team	1,666.76	1,666.76	1,666.76	1,666.76	1,597.26	132.74
WUOC Team	1,216.38	1,216.38	1,216.38	1,216.38	1,216.38	1,216.38
Jr Coach	7,932.45	7,932.45	7,932.45	7,932.45	7,932.45	5,510.06
Marathon Dev	13,000.00	13,000.00	13,000.00	13,000.00	13,000.00	13,000.00
Deaf Team	200.00	200.00	200.00	200.00	200.00	200.00
<b>Teams Total</b>	<b>79,886.23</b>	<b>81,742.62</b>	<b>81,823.84</b>	<b>83,269.41</b>	<b>79,204.04</b>	<b>76,209.41</b>
Junior Coach	36,750.00	32,666.67	28,583.34	24,500.01	20,416.68	16,333.35
50th Anniversary Fund	32,589.00	32,589.00	32,589.00	32,589.00	32,589.00	32,589.00
I Wilson Award	8,969.00	8,969.00	8,969.00	6,969.00	5,969.00	5,969.00
<b>Total</b>	<b>158,194.23</b>	<b>155,967.29</b>	<b>151,965.18</b>	<b>147,327.92</b>	<b>138,178.72</b>	<b>131,100.76</b>

Above is part of the cash statement. Note that at the end of 2016, the amount of cash that we had is less than the total obligations that we had, as was predicted last fall when we were reviewing the financial state of the organization. Over the ensuing months, as club dues came in, the operating funds (unrestricted and not designated) became positive, and we were approximately \$42,000 ahead at the end of May.

Note that these numbers are Pat's calculations and not official.

Discretionary Cash	-26,368.06	36,880.34	52,357.89	56,964.23	48,522.46	42,632.32
Remaining ED salary						11,600.00
3 issues of ONA						10,500.00
7 Months of Acctg & Mem Services						11,452.00
Total Planned operating obligations						33,552.00
Known yearend cash balance						9,080.32
remaining 3Q Endowmnet Proceeds						7,413.00
Possible unrestricted donations						15,000.00
Possible remainig dues collections						10,500.00
Total possible unrestricted income						32,913.00
Known planned and possible yearend cash balance						41,993.32

Pat showed us the estimated income; the estimated year end cash balance is \$42,000.

A few additional points made by Pat and others on the call:

- We still owe the Executive Director \$11,600; we also owe amounts for ONA and accounting, for a total of around \$33,000.
- There may be additional donations made to the Iain Wilson Award that have not been so noted in this analysis.
- There may be additional income this year from sanctioning fees that Pat did not include in his estimates.

Pat met with our CPAs. The had a good long work session; and shared a lot of these documents. The CPA had reviewed our reports in recent years, but was surprised and unaware of some of the issues such as the board-designated team funds. He and Pat came to nearly complete agreement. He put together some notes, then scheduled a follow-up meeting, attended by Kris, Barb, Pat and the CPA.

Key highlights:

- We can redesign our reports to help us manage our finances internally. We do not have to operate day to day with the public-facing GAAP reports.
- We've asked the CPA how to generate reports to help us manage our budget and our money. He did not know about the board-designated funds. He's putting together a proposal to get all of that changed and incorporated into the accounting system. This will cost us some additional money.

Peter Goodwin motioned to move Orienteering USA's books to an online system as soon as is appropriate. It was seconded by Greg Lennon, and amended to state that the timing of the move and the choice of the technology be made by the VP of Finance.

Discussion points, before and after the motion was made:

- It is desirable to be able to move money electronically more easily, instead of relying on hand-written checks.

- It is desirable to handle expense requests through some online system instead of via emails and separate forms.
- It's important to fix wrong designations of income: some donations should be recorded as donor-restricted that have not been. Barb recommended making these fixes before moving the data into an online system.
- The team fund accounting needs to be moved into our main accounting system; the CPA stated that he could provide procedures to do that. Barb advocated for getting these procedures in place before taking on the project of moving everything online; Charlie felt it might be better to do it after moving things online; Pat felt it could be addressed in parallel.
- Barb stated that the most important thing we need are the reports that clearly and correctly separate the numbers for donor-restricted, board-designated, endowment and general operating funds.
- The experts we've talked to have said that the online system is not as easy to work with in creating reports; however, the value of having the information accessible to Pat and others who need to see the information outweighs that concern.
- We need to be careful to manage who can see the data, as there are some privacy issues in exposing individual transactions (e.g., donors wishing to remain anonymous).

Kris summarized the motion: that we move our financial system to a cloud system based on Pat Meehan's recommendation on the best timing and the best software package to use.

A vote was taken. Ian, Pat, Greg, Alex, Charlie, Bob and Peter voted Yes. Barb voted No. The motion passed.

We are grateful to Pat for the update on finances and all the work that he has put in.

### Websites

As part of the 50th Anniversary Fund, a committee is working on providing website technology to clubs. The committee includes Rebecca Jensen (Cascade Orienteering Club), Boris Granovskiy, Ian Smith and Philip Westover (MNOC). Rebecca and Philip are experts at user experience and web development, respectively, and have worked on the COC and MNOC websites.

- The expected budget for this area for 2017 is expected to be around \$7000. \$1000 was approved in March for a first phase to gather information from clubs about what they need and want.
- The team wants not only to provide a useful website template in 2017 but also prepare for more value in the future, including having a single system across clubs for registration, payment, rankings etc.
- (Note that in previous meeting, we agreed to evaluate Eventor as a solution for OUSA.)
- Many clubs would like OUSA to provide web hosting.
- The team is working with early adopters Louisville, Eastern WA, Central VA, WCOC, and MNOC.
- Kris asked whether there would be a how-to guide and online training.
- Peter was disappointed that more progress had not been made.
- The committee was asked to complete the survey and return to the Board in a month with an updated proposal for spending the rest of the money.



### Mapping proposal

The mapping proposal was made available to the Board ahead of the meeting.

Discussion:

- Peter: We don't know exactly how this money is going to be spent, who will come, what the expenses are.
- Alex: will some of the money go to pay someone to produce the webinars? Or will it be volunteers? Peter replied that there is money available for those producing the material.
- Peter is envisioning providing financial support for people to attend trainings, and estimated that the cost for supporting travel might be \$3000. Alex stated that it might make more sense to have attendees pay instead of being paid to attend, with payments going to the professional teaching the course. Peter agreed that some of the money could go toward a stipend for the teacher.
- Kris indicated that she would not like to see a charge for these seminars as this should be a value-add back to the community from OUSA.
- Greg suggested asking OCAD to conduct webinars.
- Peter would be the person responsible for deciding how to spend the money and recruiting additional people to help make those decisions.
- Rick DeWitt and Ed Despard were mentioned as examples of people willing to teach. (In a previous meeting, Clare Durand also offered to teach.)

Greg Lennon moved to allocate \$10,000 from the 50th Anniversary Fund to pay for items described in the mapping proposal, with Peter Goodwin managing the project. Voting yes: Peter, Ian, Alex, Greg, Barb, Charlie, Bob, Pat. There were no "No" votes, and the motion passed.

### Ski-O World Cup 2018

Planning is proceeding; the organizing committee is meeting regularly. Kris received some feedback recently from IOF and sent it on to Alex.

### Convention

Ian Smith is organizing a one-day convention at the Rochester A meet, to take place on the Friday. He is looking at a couple of possible venues and finding presenters.