

2018 Navigation Games Annual Report

Mission	2
Vision	2
Financials	3
Statement of Financial Position	3
Statement of Activity: Summary	4
Statement of Activity by Class: Detailed	5
Notes to the Financial Statement	5
Effectiveness	6
Result	6
Space and Maps	6
Lesson Plans	6
Programs delivered	6
Summer	7
School	7
Public	8
Private	8
School Teams	9
Community School Classes	9
Next Directions	9
Appendix: People and Organizations	10
Client and Partner Organizations	10
Staff (volunteer and paid)	11
Donors	12
Board Business	12
Appendix: Creating the Financial Report	12
Financial Statements	12
Program Data	12
Distributing payroll costs across programs	13
Quickbooks Review	14
In-kind donations in Quickbooks	14
Expenses paid via Gusto	14

Mission

Our mission is to develop, share and deliver navigation education for children, engage families and enable access to the sport of orienteering, and promote public health through outdoor exercise.

Effective date of 501(c)3 status: June 3, 2015.

Areas of focus:

1. Children and newcomers.
2. Cambridge; Eastern MA; southern NH; beyond
3. Enable others to spread the curriculum
4. Keep it fun. American Development Model.

Vision

- Every child learns orienteering skills through fun games and challenges in Physical Education.
- A path to greater participation for those interested in the sport. Public games, after school classes, middle & high school teams and leagues, transportation to local and regional events if needed.
- Teach life skills, teamwork, critical thinking, care of self, and map navigation. Finding multiple routes to a goal and choosing the best one for you. Dealing with getting lost.

Financials

Statement of Financial Position

Navigation Games

BALANCE SHEET

As of December 31, 2018

	TOTAL		
	AS OF DEC 31, 2018	AS OF DEC 31, 2017 (PP)	CHANGE
ASSETS			
Current Assets			
Bank Accounts			
1010 Checking account - Cambridge Savings Bank	6,618.68	2,857.32	3,761.36
PayPal Bank	649.83		649.83
Total Bank Accounts	\$7,268.51	\$2,857.32	\$4,411.19
Other Current Assets			
1600 Undeposited Funds	-30.00		-30.00
Total Other Current Assets	\$ -30.00	\$0.00	\$ -30.00
Total Current Assets	\$7,238.51	\$2,857.32	\$4,381.19
TOTAL ASSETS	\$7,238.51	\$2,857.32	\$4,381.19
LIABILITIES AND EQUITY			
Liabilities			
Current Liabilities			
Credit Cards			
2100 CSB Visa	411.61	60.00	351.61
Total Credit Cards	\$411.61	\$60.00	\$351.61
Total Current Liabilities	\$411.61	\$60.00	\$351.61
Total Liabilities	\$411.61	\$60.00	\$351.61
Equity			
3000 Unrestricted Net Assets	-4,258.23		-4,258.23
3900 Opening Balance Equity	7,055.55	7,055.55	0.00
Net Income	4,029.58	-4,258.23	8,287.81
Total Equity	\$6,826.90	\$2,797.32	\$4,029.58
TOTAL LIABILITIES AND EQUITY	\$7,238.51	\$2,857.32	\$4,381.19

Statement of Activity: Summary

Navigation Games Profit and Loss by Class January - December 2018

	Events	Edu- cation	Admin	Unrestr Funds	TOTAL
Income					
Donations				4,412	4,412
Non-government grants				56,500	56,500
Donations of Supplies				388	388
Program service revenue	12,457	200			12,657
Total Income	12,457	200	-	61,300	73,957
Gross Profit	12,457	200	-	61,300	73,957
Expenses					
Payroll	45,125	4,037	13,144		62,306
Services	1,653		210		1,863
Supplies and Equipment	1,478	1,014	787		3,279
Travel and meetings	64				64
Business Expenses	695	404	1,153		2,252
PayPal Fees	156			8	164
Total Expenses	49,172	5,454	15,294	8	69,927
Net Income	(36,715)	(5,254)	(15,294)	61,292	4,030

Statement of Activity by Class: Detailed

Navigation Games Profit and Loss by Class January - December 2018

	After						Total Events	Educ	Admin	Unrestr Funds	TOTAL
	In School	School	Summer	Public	Private	Training					
Income											
Donations										4,412	4,412
Non-government grants										56,500	56,500
Donations of Supplies										388	388
Program service revenue	2,250	2,783	3,350	3,124	950	-	12,457	200	-		12,657
Total Income	2,250	2,783	3,350	3,124	950	-	12,457	200	-	61,300	73,957
Gross Profit	2,250	2,783	3,350	3,124	950	-	12,457	200	-	61,300	73,957
Expenses											
Payroll	7,371	16,280	14,682	3,996	650	2,146	45,125	4,037	13,144		62,306
Services			450			1,203	1,653		210		1,863
Supplies and Equipment		1,269		209			1,478	1,014	787		3,279
Travel and meetings						64	64				64
Business Expenses	284			411			695	404	1,153		2,252
PayPal Fees				156			156			8	164
Total Expenses	7,655	17,549	15,132	4,773	650	3,413	49,172	5,454	15,294	8	69,927
Net Income	(5,405)	(14,766)	(11,782)	(1,649)	300	(3,413)	(36,715)	(5,254)	(15,294)	61,292	4,030

Notes to the Financial Statement

Navigation Games received additional support, not included in the above statements, as follows:

- David Yee and Barbara Bryant provided room and board for visiting orienteering teachers Pavla Zdrahalova de Oliveira (Brazil, Czech Republic), Josivan Juan de Oliveira (Brazil), Marie Brezinova (Czech Republic), Tomáš Kamaryt (Czech Republic). David and Barbara also provided discounted or free room and board for Melanie Sergiev (Team USA), Maiken Sandberg (Sweden), Evalin Brautigam (Team USA), Adam Miller (UVM, Environmental Science) and Ethan Childs (Team USA).
- Several local volunteers contributed their time. Ed Despard donated his professional services for timing the middle school championships.
- Navigation Games received a \$3,000 grant from the Office of Workforce Development (OWD), Cambridge, MA, to staff our worksite for the Mayor's Summer Youth Employment Program. OWD also paid salaries for teens who staffed Navigation Games' summer camp programs, learned orienteering themselves, and learned workforce skills. Cambridge allocated \$_____ for those salaries.

Effectiveness

Result

2018 was a wonderful year. We continued our after-school, in-school and summer programs. Cristina Luis arrived mid-year as executive director, managed the team, and further enabled us with Salesforce. She brought many great ideas from Norway about teaching kids orienteering. According to our database, in 2018 we delivered 350 events with 4,998 participants, of whom 4,636 were children. We began thinking about ways to train others to bring orienteering to children.

Space and Maps

In the fall of 2018, 116 Henry Street was renovated to create a better space for Navigation Games' office, equipment, meeting and working space needs. In the summer of 2018, the teen staff met in the Cambridge Public Library and did program preparation and equipment storage at 116 Henry Street.

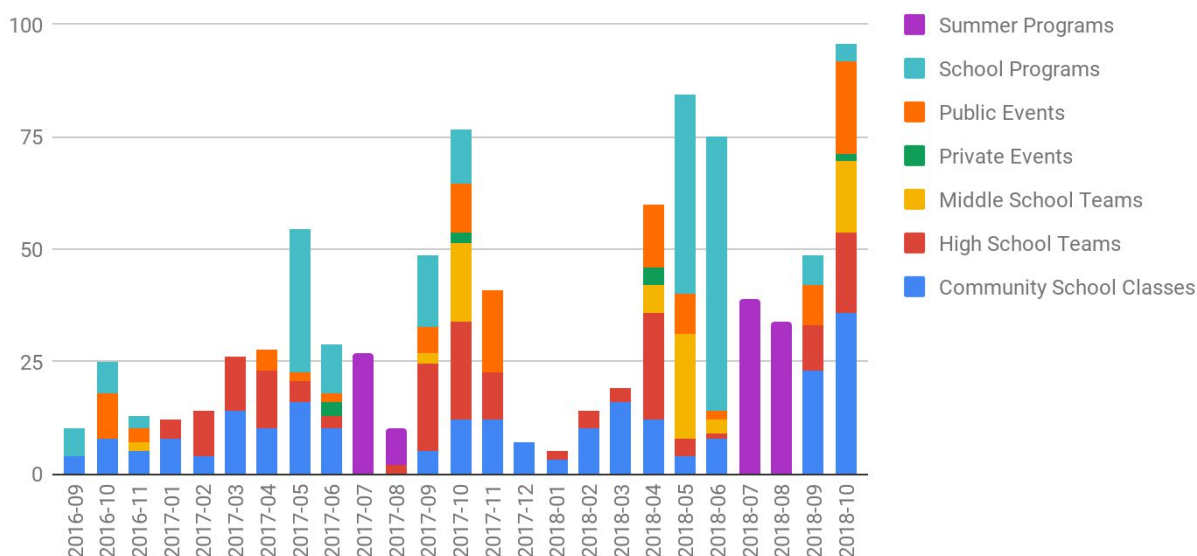
Programs were delivered at schools, city parks, and forested land. The forest land is owned and/or operated by the MA Department of Conservation and Recreation, the Boy Scouts of America, or Trustees. We are grateful to NEOC and CSU for providing access to their maps to advance our mission of bringing orienteering to many more people. We created some new school and park maps.

Lesson Plans

- Adam started working on CS classes and documenting lesson plans. We met with Linda and Julia about lesson plan format, and looked in particular at a couple lessons in the school curricula. The plan is to continue documenting the lesson plans in the winter, and roll them out in the spring.
- We engaged the Cambridge Public Schools Physical Education Curriculum Coordinator, Jamie McCarthy, as a client and collaborator. We arranged to work with some of her teachers to write down a 4-lesson curriculum, and then test it out in the spring with some of the 3rd grade classes.

Programs delivered

NOTE: these sections were taken from the board report generated Nov 2018 that did not have final numbers through the end of the year. However, they capture most of the year and the data trends should be clear.



The chart above shows the number of program hours by month, starting September, 2016 and going through October, 2018. You can see the season cycle, with most hours in the fall and spring. Winter is down-time for our events, and a good time to work on lesson plan documentation, outreach, and planning. Spring and Fall are quite busy, with many hours of many different types of programming. Summer focused on delivering programs at summer camps, using teen teachers from the Cambridge Youth Employment program. Overall, in the first 10 months of 2018, we have these approximate numbers:

Program	Income	Cost	Value
All Programs 1/1 - 10/31/2018	14,870	44,902 salaries 9,660 room & board	> 1000 children reached.

Next we look at each category of program individually.

Summer

Program	Income	Cost	Value
Summer 2018	3,994 ~21,600 Cambridge MSYEP	10,971 salaries 3,471 room & board ~21,600 paid directly to teens	~100 children @ camps; 18 teens teaching, learning and projects

School

Program	Income	Cost	Value
---------	--------	------	-------

School 2018	2,850	10,970 salaries 928 room & board	Reached all demographics. Reached the most children.
-------------	-------	-------------------------------------	--

Programs included

1. Morse 5th grade (4/yr)
2. VLUS 6, 7 and/or 8
3. Cambridge Montessori
4. Girls in Sports Day
5. Newton Country Day School
6. L-S RHS
7. K-5 PE classes

Public

Program	Income	Cost	Value
Public 2018	150	2,338 salaries 1,238 room & board	Bring parents in; reach newcomers; in theory, bring in money

- Camp Sayre weekend
- Intros in local parks
- Vampire-O, Halloween-Os
- Senior Center
- GBYOS
- Forest-X

In the future, we think we should not do the events unless we have the marketing in place to bring sufficient participants. We also should show up at existing large gatherings, such as the River Fest in Cambridge. We can partner with other organizations to provide our offering as part of their umbrella.

Private

Program	Income	Cost	Value
Private 2018	1,950	438	Income; outreach

- Corporate events
- Birthday parties

This was the only program category where we had a net positive income. In the future, we want to standardize our offerings (with marketing materials and operations manual) in both areas. We feel there is a lot of potential in this area for raising awareness, forming new connections and bringing in income.

School Teams

Program	Income	Cost	Value
School Teams 2018	(coaches paid directly by the City)	2003 salaries 1857 room and board	Path for children interested in learning more; in-depth instruction; "real" orienteering

- Middle: 5 schools, spring & fall champs
- High: two seasons; varsity sport; Junior Nationals; buses

In the future, we want to see coaches other than Navigation Games staff, write a coaching manual, and deliver coaching workshops.

Community School Classes

Program	Income	Cost	Value
Community School Classes	2,883	6,546 salaries 2,166 room and board	In-depth experience for ~100 children; lesson plans and curricula

Next Directions

The staff held a strategy meeting in the fall. Some recommendations:

- Funding: Approve 2019 budget. Apply for grants.
- Staffing model: shift staff toward advisory role; include volunteers to deliver programs.
- Organization: document lesson plans; create kits for easy "grab and go"

After the summer program, we'd like to make these changes:

- More planning by and training of adult staff (2 weeks prior to camp)
- More training of teen staff about how to teach
- Fewer teens at one program; maybe fewer teens overall

We want to productize and write manuals for the following:

- One time introductions or games, including public games, corporate team-building, birthday parties.

- Intensive 1-2 day programs
- PE curriculum
- Hosting visiting orienteering teachers. Also, get paid counselors from abroad for the summers.

We need to have more effective marketing and outreach.

We should continue partnering with more organizations to provide our offering as part of their umbrella; this is a way to get participants and venue more easily.

For Community School classes, we'd like to publish lesson plans, have teachers other than the Navigation Games staff, and simplify our approach.

Organizationally, we need to work on the following:

- Accounting
- Getting more income
- Finding and managing more volunteers
- Focus and prioritization in the context of our goals

Appendix: People and Organizations

For each describe how the relationship furthers our goals.

Client and Partner Organizations

- Cambridge Community Schools
 - Amigos School
 - Fitzgerald School
 - Fletcher Maynard Academy
 - Haggerty School
 - Tobin Montessori School
 - King Open
 - Morse School
- Cambridge Public Schools
 - Cambridge Montessori School
 - Graham and Parks School
 - Kennedy Longfellow School
 - Baldwin School
 - Peabody School
 - Girls in Sports Day
 - VLUS
 - CSUS
 - RAUS
 - PAUS

- CRLS
- Newton Country Day School
- Mendell School, Boston
- Lincoln Sudbury RHS
- Camps
 - Camp Sayre
 - Allen Street Head Start Summer
 - Frisoli Youth Center
 - Moore Youth Center
 - CADC
- Day care
 - Bright Horizons
 - Peabody Terrace
- NEOC
- FOCA
- Google

Staff (volunteer and paid)

- Executive Director. Manage day-to-day operations; work with Board; interact with community.
 - Cristina Luis
- Half-time staff
 - Ethan Childs
 - Evalin Brautigam
 - Adam Miller
- Teachers
 - David Landrigan
 - Priya Landrigan
 - Anaka Landrigan
- Interns
 - Melanie Serguiev
 - Maiken Sandberg (volunteer)
- Visiting coaches (volunteers)
 - Marie Brezinova
 - Tomas Kamaryt
 - Josivan Juan de Oliveira
 - Pavla de Oliveira
- Teen workers (summer)
 - Paige Williams, Keegan Harkavy, Shanti Soderstrom (volunteers)
 - Mayor's Program teens (paid by the City of Cambridge)
- Other
 - Hilary Saeger (accounting)

Board: Barb Bryant (President), Sara Mae Berman (Secretary), David Yee (Treasurer), David Gibbs, Katia Bertoldi (CORI Officer), Julia Bishop, Deb Humiston.

Donors

- Ann Taylor 100
- Lynn and George Walker

Board Business

In 2018, we addressed the following:

- Voted to allow Board decision-making by email, with confirmation by snail mail or at a meeting (11/2018)
- Voted to allow Directors to participate in meetings and votes by phone (11/2018)
- Reviewed the liability insurance that we have through Orienteering USA
- Voted to authorize the Executive Director and President to enter into any contract or execute and deliver any instrument in the name of and on behalf of Navigation Games, provided they receive approval from each other for any amount greater than 500. Such authorization to be in effect until retracted by the Board.
- Motion: to authorize the Executive Director, President and Treasurer to write checks on the Cambridge Savings Bank account, and make purchases using the Navigation Games credit card account. They should get approval from one other person in the group for any amount greater than 500. Such authorization to be in effect until retracted by the Board.

Appendix: Creating the Financial Report

Financial Statements

The financial statements were generated in Quickbooks and edited for formatting and clarity in Excel.

Program Data

Data about each program event is entered by the Navigation Games staff when it happens. They record the number of hours, the number of participants, the number of staff, the category of event, as well as reflections on how it went. This data is recorded in Salesforce using a system that Cristina set up, with convenient access via a smart phone app.

The bar chart showing program hours by month and type of program was generated from this data.

Distributing payroll costs across programs

To determine the amount of payroll to distribute to programs I did the following:

1. Export timesheets from WhenIWork and collect data from others we paid who did not log their time in WhenIWork.
2. Manually annotate each work period with the program. This is generally an estimate.
3. Sum the number of hours for each program and employee.
4. Determine the employee's total cost by running an annual report in Gusto.
5. Determine the employee's hourly cost by dividing the total annual cost by the number of hours logged in the timesheets.
6. Multiply the number of hours for each program and employee by the employee's hourly cost, and sum across employees to get the payroll cost per program for 2018.

The analysis was carried out in a spreadsheet called "2018 Timesheets".

A summary of the numbers is provided below:

Category	Adam	Cristina	David	Ethan	Evaline	Melanie	Priya	Valerie	Payroll
After School Classes	5,216	1,113	0	4,769	1,489	166	261	0	13,012
General	731	8,125	109	1,951	717	0	0	0	11,632
Mapping	0	509	0	0	0	0	0	0	509
NG Training	5	0	0	2,142	0	0	0	0	2,146
Outreach	5	443	0	361	65	0	0	0	874
Private Events	131	198	0	261	60	0	0	0	650
Professional Devt	299	906	0	1,325	125	0	0	0	2,654
Public Events	305	1,078	0	2,287	325	0	0	0	3,996
School Programs	1,193	1,245	453	488	1,342	2,650	0	0	7,371
School Teams	145	1,434	381	378	930	0	0	0	3,268
Summer	4,087	1,685	272	5,641	2,215	331	0	450	14,682
Grand Total	12,116	16,737	1,215	19,602	7,268	3,147	261	450	60,796

The numbers entered into Quickbooks as journal entries to re-assign salaries and wages to programs were as follows, in the 7220 Salaries and wages account:

- In-school: \$7,731 (from School Programs above)
- After-school: \$1,280 (sum of School Teams and After School Classes above)
- Summer: \$14,682 (from Summer above)
- Public: \$3,996 (from Public Events above)

- Private: \$650 (from Private Events above)
- Training: \$2,146 (from NG Training above)
- Curric Devel: \$2,654 (from Professional Devt above)
- Website: \$874 (from Outreach above)
- Kits & Materials: \$509 (from Mapping above)
- The remainder was left in the Admin class in Quickbooks.

Quickbooks Review

We took the following steps:

1. Make sure that there are no unpaid invoices from 2018.
2. Set basis to cash so we don't see unpaid invoices on the books.
3. Go through each section of the income and expense report for 2018 and ensure that all the transactions are correctly annotated.

In-kind donations in Quickbooks

\$388 of supplies were purchased and donated and recorded as journal entries in Quickbooks. This includes the Acer notebook computer, the Natural Navigator book, and mailing envelopes.

Expenses paid via Gusto

Employees report their expenses into a Salesforce database, and get paid via payroll additions. These appear in the 7230 Reimbursements account and class 700 Admin, and total \$239.88.