

## Navigation Games Statement of Activity by Class (Summary)

January - December 2017

	In School	After School	Youth Orgs	Summer Program	Public Events	Corp. Events	Training	TOTAL Events	Out reach	Admin	Unrestr Funds	TOTAL
<b>Revenue</b>												
4100 Donations								0			16,697	16,697
4200 Non-government grants								0			1,000	1,000
4600 Donations of Supplies								0			2,804	2,804
5100 Program service revenue	1,850	3,406			336			5,591				5,591
5701 Other Income								0		1		1
<b>Total Revenue</b>	<b>1,850</b>	<b>3,406</b>	<b>0</b>	<b>0</b>	<b>336</b>	<b>0</b>	<b>0</b>	<b>5,591</b>	<b>0</b>	<b>1</b>	<b>20,501</b>	<b>26,093</b>
<b>Gross Profit</b>	<b>1,850</b>	<b>3,406</b>	<b>0</b>	<b>0</b>	<b>336</b>	<b>0</b>	<b>0</b>	<b>5,591</b>	<b>0</b>	<b>1</b>	<b>20,501</b>	<b>26,093</b>
<b>Expenditures</b>												
7200 Payroll	3,253	6,216	1,626	8,063	1,788	163	1,626	22,735	1,404	300		24,439
7500 Services	0	0	110	375	0	0	0	485	0	0	0	485
8100 Supplies and Equipment	2,471	377	138	529	278	11	67	3,871	0	489	0	4,360
8300 Travel and meetings		3						3				3
8500 Business Expenses	0	0	0	0	193	0	0	193	0	872	0	1,064
<b>Total Expenditures</b>	<b>5,724</b>	<b>6,596</b>	<b>1,874</b>	<b>8,967</b>	<b>2,258</b>	<b>174</b>	<b>1,693</b>	<b>27,286</b>	<b>1,404</b>	<b>1,661</b>	<b>0</b>	<b>30,352</b>
<b>Net Operating Revenue</b>	<b>(3,874)</b>	<b>(3,191)</b>	<b>(1,874)</b>	<b>(8,967)</b>	<b>(1,922)</b>	<b>(174)</b>	<b>(1,693)</b>	<b>(21,695)</b>	<b>(1,404)</b>	<b>(1,660)</b>	<b>20,501</b>	<b>(4,258)</b>
<b>Net Revenue</b>	<b>(3,874)</b>	<b>(3,191)</b>	<b>(1,874)</b>	<b>(8,967)</b>	<b>(1,922)</b>	<b>(174)</b>	<b>(1,693)</b>	<b>(21,695)</b>	<b>(1,404)</b>	<b>(1,660)</b>	<b>20,501</b>	<b>(4,258)</b>

Sunday, Apr 08, 2018 07:17:49 PM GMT-7 - Accrual Basis

# Navigation Games

## STATEMENT OF FINANCIAL POSITION

As of December 31, 2017

	TOTAL
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
1010 Checking account - Cambridge Savings Bank	2,857.32
<b>Total Bank Accounts</b>	<b>\$2,857.32</b>
<b>Total Current Assets</b>	<b>\$2,857.32</b>
<b>TOTAL ASSETS</b>	<b>\$2,857.32</b>
<b>LIABILITIES AND EQUITY</b>	
Liabilities	
Current Liabilities	
Credit Cards	
2100 CSB Visa	60.00
<b>Total Credit Cards</b>	<b>\$60.00</b>
<b>Total Current Liabilities</b>	<b>\$60.00</b>
<b>Total Liabilities</b>	<b>\$60.00</b>
Equity	
3000 Unrestricted Net Assets	
3900 Opening Balance Equity	7,055.55
Net Revenue	-4,258.23
<b>Total Equity</b>	<b>\$2,797.32</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$2,857.32</b>

# Notes to 2017 Navigation Games Financial Statement

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## Statement of Activity

Our main goal for 2017 was to expand our outreach to kids in the Cambridge area and beyond, with a willingness to take a loss to do so. We anticipate that investing in outreach will enable us to charge for our programs and/or get grants to support our work to create a more sustainable future.

Total income was \$26,093, and expenses were \$30,352, for an operating deficit of (\$4,258).

Most of the income was donations: we received a grant of \$1,000 and donations of \$16,697 in cash and \$2,804 in materials and supplies. Most of the expenses were for personnel: \$24,439 paid for employees, and an additional \$485 for professional help and a contractor.

### Program Revenue and Expenses

Our programs brought in \$5,591 in payments from schools, after-school classes and the Forest-X events. In order to put on the programs, we incurred \$27,286 in expenses. Most of that was personnel (\$22,735 + \$485 = \$23,220). The other program costs were \$3,871 in supplies and \$193 for permits, start fees and insurance.

### Costs per Program

Key:

F PH means fraction of participant-hours

# Ch is the number of different children reached

# A is the number of different adults reached

PH is the number of participant hours

\$ In is the revenue

\$ Out is the cost

\$ Net is the net cost of the programs in this type

\$ / Ch is the net cost per child

\$ / PH is the net cost per participant hour

Program type	F PH	# Ch	# A	PH	\$ In	\$ Out	\$ Net	\$ / Ch	\$ / PH
After School	13.0%	155	13	1457	3,406	6,596	-3,191	21	2
Corporate Event	0.4%	0	24	48	0	174	-174	NA	4
Curriculum Development	2.4%	0	40	262	0	0	0		
In School	58.0%	785	50	4191	1,850	5,724	-3,874	5	1
Other Youth Orgs	5.2%	215	47	577	0	1,874	-1,874	9	3
Public Event	10.4%	307	51	815	336	2,258	-1,922	6	2
Summer Program	8.4%	12	2	940	0	8,967	-8,967	747	10
Training	2.1%	14	4	239	0	1,693	-1,693	121	7
Totals	100%	1488	231	8528	5,591	27,286	-21,695	15	3

The in-school programs reach the most children, efficiently.

The summer program looks most expensive, but it also is the way that we reach out to many other youth organizations (all the “Other Youth Orgs”), and develop new curricula and projects - it was the jumping off point for the after-school teams. As a way to fulfill our mission, it is a good investment in both long-term involvement of kids, and breadth of reach. It was also the way that we were able to bring Ethan on board initially.

The public events have the potential to bring in more revenue and are fairly cost-effective to put on. Corporate events could also bring in revenue in the future.

### Methods for allocating expenses

Payroll costs were allocated across programs based on the fraction of time that staff spent on that program, from our record of programs delivered. For example, 90% of Cristina’s time was allocated to the website (Outreach category). 20% of Ethan’s time was allocated to the six-week summer program. After determining this allocation for each employee, it was multiplied by their total income to determine the amounts spent per program.

Person	Admin	Outreach	After school	Corp. events	In School	Youth Org	Public Events	Summer Program	Training
Ethan	0.01	0.01	0.27	0.01	0.2	0.1	0.1	0.2	0.1
Zakwani			0.9				0.1		
Cristina	0.1	0.9							
Theo								1	
Keegan			1						
Zoe								1	
Sam								1	
Isak								1	

Donated materials and supplies were allocated across programs based on the number of participant-hours, again from our program records, after attributing 5% of the cost to Administration. The fraction of participant-hours for each program type is shown in the Costs per Program table.

### Donated Housing

Not shown in the statement of activity is a contribution of \$10,800 worth of housing in 2017 from Barbara Bryant for employees and volunteers of Navigation Games, based on a cost of \$800 per single room or \$400 per shared room, per month, including utilities and internet, and subsidized meals.

### **Statement of Financial Position**

We started with \$7056 in assets (bank, less credit card liability), and ended with \$2,857.

### **Advancing our Mission**

We provided 462 hours of programming, reached 1488 different kids, with 8,528 participant-hours of orienteering-related activities.

Looking ahead, we would like to get to financial sustainability, and improve the management and operations of the non-profit.

Navigation Games saw a huge spurt of growth for 2017 in the number of programs, schools, and children involved with orienteering. Over the past year, we made nearly 4000 engagements with community members, and over 3500 of those were kids! We also established orienteering as an official sport in three Cambridge upper schools, as well as in the high school. This is doubly exciting because Junior Nationals—the new Interscholastic Championships—will be in Massachusetts for the very first time next spring.

Organizing, setting up, and running orienteering events requires a tremendous amount of time and effort, and with so many programs going on it can be very challenging to keep up. In fact, there was enough demand for our programs in the summer and fall that we would not have been able to run them all without several staff members. Ethan Childs coached, taught, mentored and managed young people learning to orienteer and to teach others. He also designed programs and help with administration. Isak Prellner returned from Sweden over the summer to assist with our youth employment program, and from October through November we had Juanma Merida and Violeta Feliciano from Spain helping to run our numerous school programs.

We've also seen our program begin to spread beyond the boundaries of Cambridge. In past years we have worked with Newton Country Day School, and this fall we also started working with Lincoln-Sudbury Regional High School. Amanda Klein, a physical education teacher from LSRHS, took it upon herself to incorporate orienteering into her Adventure Fitness class after helping with our activity at a Youth Leadership Workshop. We've since worked closely with her to develop lesson plans, and have also functioned as guest teachers on two occasions. Amanda Klein also managed to get us a spot at the Massachusetts Association of Health, Physical Education, Recreation, and Dance (MAHPERD) conference, where we gave a presentation about orienteering and its value in physical education at LSRHS to coaches and physical education teachers from around the state.

To leave off with a few more inspiring statistics: In 2017 we ran orienteering programs at 10 different schools, and four of these schools also established teams. Across all four teams there were nearly 100

student athletes participating—a key factor was partnering our orienteering teams with the school's cross country team. We also taught at nine summer camps with our summer youth employees, and worked alongside NEOC and CSU to start a Youth Orienteering Series (YOS) in Massachusetts. On top of this, we ran after-school classes at three different community schools, each meeting the same group of kids once a week, and many of the kids from our Springtime classes signed up again this fall!

Organizations for whom Navigation Games has provided programming:

Morse School, Cambridge, MA  
Vassal Lane Upper School, Cambridge, MA  
Newton Country Day School, Newton, MA  
Lincoln-Sudbury Regional High School, Sudbury, MA  
Franciscan's Children's Hospital, Boston, MA  
Cambridge Public Schools, Cambridge, MA (Girls in Sports Day)  
Mayor's Summer Youth Employment Program, Cambridge, MA  
Moore Youth Center, Cambridge, MA  
Moses Youth Center, Cambridge, MA (Sports Leadership Academy)  
Russell Youth Center, Cambridge, MA  
Frisoli Youth Center, Cambridge, MA (Boys Empowerment, Girls Empowerment)  
Head Start Program, Community Action Agency of Somerville, MA  
Cambridge Rindge and Latin High School, Cambridge, MA  
Putnam Avenue Upper School, Cambridge, MA  
Amigos Upper School, Cambridge, MA  
Cambridge Street Upper School, Cambridge, MA  
Dual County Athletic League, MA  
Camp Rainbow for individuals with special needs, Cambridge, MA  
Fitzgerald Community School, Cambridge, MA  
Amigos-Cambridgeport Community School, Cambridge, MA  
Fletcher Maynard Community School, Cambridge, MA  
Morse Community School, Cambridge, MA  
Linnaean Community School, Cambridge, MA  
Graham and Parks School, Cambridge, MA  
Cambridge Montessori School, Cambridge, MA