

**United States Orienteering Federation, Inc.**  
**Statement of Financial Position**  
As of April 30, 2015

Accrual Basis

	<u>Apr 30, 15</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1010 · BankAmerica checking	62,411.27
1011 · BankAmerica contribs	924.82
1040 · Petty Cash	245.64
1070 · Vanguard	67,848.00
<b>Total Checking/Savings</b>	<u>131,429.73</u>
<b>Total Current Assets</b>	131,429.73
<b>Other Assets</b>	
1320 · Map Loans Receivable	9,000.00
1581 · Endowment Fund, BOD designated	130,763.27
1582 · Endowment Fund, perm restricted	113,793.91
<b>Total Other Assets</b>	<u>253,557.18</u>
<b>TOTAL ASSETS</b>	<b><u>384,986.91</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Credit Cards</b>	
2550 · PNC Visa	508.63
<b>Total Credit Cards</b>	<u>508.63</u>
<b>Other Current Liabilities</b>	
2150 · Accrued Expenses	145.05
<b>Total Other Current Liabilities</b>	<u>145.05</u>
<b>Total Current Liabilities</b>	<u>653.68</u>
<b>Total Liabilities</b>	653.68
<b>Equity</b>	
3010 · Net Assets, unrestricted	116,195.11
3020 · Endowments, Board designated	130,763.27
3100 · Net Assets, temp restricted	24,445.54
3210 · Endowments, perm restricted	113,793.91
Net Income	-864.60
<b>Total Equity</b>	<u>384,333.23</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>384,986.91</u></b>

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

January through April 2015

Accrual Basis

	Jan - Apr 15	Budget	% of Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
4010-01 · Contributions, unrestricted	5,403.00	30,000.00	18.0%
4010-02 · Contributions, restricted	15,020.19	29,100.00	51.6%
4010-03 · Contributions, major gifts	0.00	55,000.00	0.0%
4200 · Grants Received	0.00		
5180 · Program Income	18,309.98	57,100.00	32.1%
5181 · Sponsorships	15,726.34	29,000.00	54.2%
5210 · Membership dues	12,040.00	25,000.00	48.2%
5211 · Life member dues	700.00	700.00	100.0%
5221 · Club dues	65,247.00	68,200.00	95.7%
5222 · Insurance fees from clubs	0.00		
5310 · Interest Income	2.27	50.00	4.5%
5360 · Endowment proceeds	2,123.07	9,000.00	23.6%
5450-01 · Books redistribution	222.00	1,500.00	14.8%
5450-02 · Wearables redistribution	0.00		
5820 · Fundraising, restricted	1,853.87	20,500.00	9.0%
5822 · Fundraising, unrestricted	5.00		
<b>Total Income</b>	<b>136,652.72</b>	<b>325,150.00</b>	<b>42.0%</b>
<b>Expense</b>			
7021 · Grants, mapping	0.00		
7023 · Grants to clubs & orgs	0.00	5,000.00	0.0%
7041 · Grants, program - Indiv	0.00	2,000.00	0.0%
7200 · Payroll	28,058.40	83,420.00	33.6%
8190 · ONA magazine	5,764.24	19,000.00	30.3%
8520 · Insurance premiums	34,138.74	26,200.00	130.3%
8590 · Elite Athlete Support & Dev	21,708.91	88,800.00	24.4%
8594 · Programs for members & clubs	11,138.34	19,870.00	56.1%
8598-01 · Coach, Junior Team	18,259.28	45,000.00	40.6%
8599-11 · Executive Director	10,889.77	18,300.00	59.5%
8599-12 · Acctg & Mem Services	7,129.65	21,500.00	33.2%
8599 · Board & Committees	429.99	10,750.00	4.0%
<b>Total Expense</b>	<b>137,517.32</b>	<b>339,840.00</b>	<b>40.5%</b>
<b>Net Ordinary Income</b>	<b>(864.60)</b>	<b>(14,690.00)</b>	<b>5.9%</b>
<b>Other Income/Expense</b>			
<b>Other Income</b>			
6810 · Unrealized Gain/Loss Endowment	0.00		
<b>Total Other Income</b>	<b>0.00</b>		
<b>Other Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Net Income</b>	<b>(864.60)</b>	<b>(14,690.00)</b>	<b>5.9%</b>

**United States Orienteering Federation, Inc.**  
**Statement of Activities & Functional Expenses**  
**April 2015**

Accrual Basis

	<u>Fundraising</u>	<u>General Reve...</u>	<u>Iain Wilson A...</u>	<u>Junior Team</u>	<u>Management</u>	<u>MBO Team</u>	<u>Program Serv...</u>
<b>Ordinary Income/Expense</b>							
<b>Income</b>							
4010-01 · Contributions, unrestricted	0.00	395.00	0.00	0.00	0.00	0.00	0.00
4010-02 · Contributions, restricted	0.00	0.00	1,620.00	10,476.19	0.00	50.00	0.00
5180 · Program Income	0.00	13,843.00	0.00	200.00	0.00	0.00	0.00
5181 · Sponsorships	0.00	1,149.51	0.00	0.00	0.00	0.00	0.00
5210 · Membership dues	0.00	2,085.00	0.00	0.00	0.00	0.00	0.00
5221 · Club dues	0.00	421.50	0.00	0.00	0.00	0.00	0.00
5310 · Interest Income	0.00	0.56	0.00	0.00	0.00	0.00	0.00
5820 · Fundraising, restricted	0.00	0.00	0.00	1,002.19	0.00	0.00	0.00
<b>Total Income</b>	<b>0.00</b>	<b>17,894.57</b>	<b>1,620.00</b>	<b>11,678.38</b>	<b>0.00</b>	<b>50.00</b>	<b>0.00</b>
<b>Expense</b>							
7200 · Payroll	1,255.90	0.00	0.00	0.00	1,625.24	0.00	4,395.76
8520 · Insurance premiums	0.00	0.00	0.00	0.00	0.00	0.00	-10.00
8590 · Elite Athlete Support & Dev	0.00	0.00	0.00	8,208.56	0.00	0.00	-0.28
8594 · Programs for members & clubs	0.00	0.00	0.00	0.00	210.88	0.00	433.09
8598-01 · Coach, Junior Team	0.00	0.00	0.00	2,329.56	0.00	0.00	3,000.00
8599-11 · Executive Director	1,409.32	0.00	0.00	0.00	289.36	0.00	1,826.76
8599-12 · Acctg & Mem Services	0.00	0.00	0.00	0.00	1,596.84	0.00	0.00
8599 · Board & Committees	0.00	0.00	0.00	0.00	15.26	0.00	0.00
<b>Total Expense</b>	<b>2,665.22</b>	<b>0.00</b>	<b>0.00</b>	<b>10,538.12</b>	<b>3,737.58</b>	<b>0.00</b>	<b>9,645.33</b>
<b>Net Ordinary Income</b>	<b>-2,665.22</b>	<b>17,894.57</b>	<b>1,620.00</b>	<b>1,140.26</b>	<b>-3,737.58</b>	<b>50.00</b>	<b>-9,645.33</b>
<b>Net Income</b>	<b>-2,665.22</b>	<b>17,894.57</b>	<b>1,620.00</b>	<b>1,140.26</b>	<b>-3,737.58</b>	<b>50.00</b>	<b>-9,645.33</b>

**United States Orienteering Federation, Inc.**  
**Statement of Activities & Functional Expenses**  
**April 2015**

Accrual Basis

	Senior Team	Ski O Team	Trail O Team	TOTAL
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4010-01 · Contributions, unrestricted	0.00	0.00	0.00	395.00
4010-02 · Contributions, restricted	387.00	257.00	0.00	12,790.19
5180 · Program Income	0.00	0.00	0.00	14,043.00
5181 · Sponsorships	0.00	0.00	0.00	1,149.51
5210 · Membership dues	0.00	0.00	0.00	2,085.00
5221 · Club dues	0.00	0.00	0.00	421.50
5310 · Interest Income	0.00	0.00	0.00	0.56
5820 · Fundraising, restricted	660.00	0.00	0.00	1,662.19
<b>Total Income</b>	<b>1,047.00</b>	<b>257.00</b>	<b>0.00</b>	<b>32,546.95</b>
<b>Expense</b>				
7200 · Payroll	0.00	0.00	0.00	7,276.90
8520 · Insurance premiums	0.00	0.00	0.00	-10.00
8590 · Elite Athlete Support & Dev	1,952.56	4,397.30	133.00	14,691.14
8594 · Programs for members & clubs	0.00	0.00	0.00	643.97
8598-01 · Coach, Junior Team	0.00	0.00	0.00	5,329.56
8599-11 · Executive Director	0.00	0.00	0.00	3,525.44
8599-12 · Acctg & Mem Services	0.00	0.00	0.00	1,596.84
8599 · Board & Committees	0.00	0.00	0.00	15.26
<b>Total Expense</b>	<b>1,952.56</b>	<b>4,397.30</b>	<b>133.00</b>	<b>33,069.11</b>
<b>Net Ordinary Income</b>	<b>-905.56</b>	<b>-4,140.30</b>	<b>-133.00</b>	<b>-522.16</b>
<b>Net Income</b>	<b>-905.56</b>	<b>-4,140.30</b>	<b>-133.00</b>	<b>-522.16</b>

**United States Orienteering Federation, Inc.**  
**Statement of Cash Flow**  
 January through April 2015

	<b>Jan - Apr 15</b>
<b>OPERATING ACTIVITIES</b>	
Net Income	-864.60
Adjustments to reconcile Net Income to net cash provided by operations:	
1110 · Accounts Receivable	5,026.00
1451 · Prepaid Expenses	2,373.50
2550 · PNC Visa	131.90
2350 · Deferred Revenue - Club dues	-4,254.50
2150 · Accrued Expenses	-43.44
2351 · Deferred Revenue - Sponsorship	-5,000.00
<b>Net cash provided by Operating Activities</b>	<b>-2,631.14</b>
<b>INVESTING ACTIVITIES</b>	
1581 · Endowment Fund, BOD designated	-700.00
1582 · Endowment Fund, perm restricted	-27,000.00
<b>Net cash provided by Investing Activities</b>	<b>-27,700.00</b>
<b>FINANCING ACTIVITIES</b>	
3010 · Net Assets, unrestricted	6,996.88
3020 · Endowments, Board designated	700.00
3100 · Net Assets, temp restricted	-7,996.88
3210 · Endowments, perm restricted	300.00
<b>Net cash provided by Financing Activities</b>	<b>0.00</b>
<b>Net cash increase for period</b>	<b>-30,331.14</b>
<b>Cash at beginning of period</b>	<b>161,760.87</b>
<b>Cash at end of period</b>	<b>131,429.73</b>