

United States Orienteering Federation, Inc.
Statement of Financial Position
 As of April 30, 2013

	<u>Apr 30, 13</u>
ASSETS	
Current Assets	
Checking/Savings	
1010 · BankAmerica checking	74,018.81
1011 · BankAmerica contribs	869.86
1040 · Petty Cash	200.00
1070 · Vanguard	<u>167,809.15</u>
Total Checking/Savings	242,897.82
Accounts Receivable	
1110 · Accounts Receivable	<u>1,500.00</u>
Total Accounts Receivable	<u>1,500.00</u>
Total Current Assets	244,397.82
Other Assets	
1320 · Map Loans Receivable	250.00
1581 · Endowment Fund, BOD designated	72,246.32
1582 · Endowment Fund, perm restricted	<u>77,060.60</u>
Total Other Assets	<u>149,556.92</u>
TOTAL ASSETS	<u>393,954.74</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
2550 · PNC Visa	<u>39.10</u>
Total Credit Cards	<u>39.10</u>
Total Current Liabilities	<u>39.10</u>
Total Liabilities	39.10
Equity	
3010 · Net Assets, unrestricted	202,916.72
3020 · Endowments, Board designated	72,246.32
3100 · Net Assets, temp restricted	27,197.24
3210 · Endowments, perm restricted	77,060.60
Net Income	<u>14,494.76</u>
Total Equity	<u>393,915.64</u>
TOTAL LIABILITIES & EQUITY	<u>393,954.74</u>

7:41 PM

04/30/13

Accrual Basis

United States Orienteering Federation, Inc.
Statement of Activities & Functional Expenses
April 2013

	Fundraising	General Reve...	Junior Team	Management	Program Serv...	Senior Team	Ski O Team
Ordinary Income/Expense							
Income							
4010-01 · Contributions, unrestricted	0.00	409.53	0.00	0.00	0.00	0.00	0.00
4010-02 · Contributions, restricted	0.00	0.00	275.00	0.00	0.00	600.00	2,375.00
5180 · Program Income	0.00	115.00	0.00	0.00	0.00	0.00	0.00
5181 · Sponsorships	0.00	37.38	0.00	0.00	0.00	0.00	0.00
5210 · Membership dues	0.00	2,725.00	0.00	0.00	0.00	0.00	0.00
5310 · Interest Income	0.00	1.43	0.00	0.00	0.00	0.00	0.00
5360 · Endowment proceeds	0.00	1,477.00	0.00	0.00	0.00	0.00	0.00
5450-01 · Books redistribution	0.00	24.00	0.00	0.00	0.00	0.00	0.00
5820 · Fundraising, restricted	0.00	0.00	17.85	0.00	0.00	147.00	0.00
Total Income	0.00	4,789.34	292.85	0.00	0.00	747.00	2,375.00
Expense							
7200 · Payroll	4,414.16	0.00	0.00	1,703.63	4,083.34	0.00	0.00
8190 · ONA magazine	0.00	0.00	0.00	0.00	2,910.05	0.00	0.00
8590 · Elite Athlete Support & Dev	0.00	0.00	-4,564.05	0.00	0.00	0.00	0.00
8594 · Programs for members & clubs	0.00	0.00	8.00	13.30	1,350.74	0.00	0.00
8598-01 · Coach, Junior Team	0.00	0.00	1,230.96	0.00	2,500.00	0.00	0.00
8599-11 · Executive Director	1,140.62	0.00	0.00	1,325.64	179.06	0.00	0.00
8599-12 · Acctg & Mem Services	0.00	0.00	0.00	1,680.19	0.00	0.00	0.00
8599 · Board & Committees	0.00	0.00	0.00	25.00	71.56	0.00	0.00
Total Expense	5,554.78	0.00	-3,325.09	4,747.76	11,094.75	0.00	0.00
Net Ordinary Income	-5,554.78	4,789.34	3,617.94	-4,747.76	-11,094.75	747.00	2,375.00
Net Income	-5,554.78	4,789.34	3,617.94	-4,747.76	-11,094.75	747.00	2,375.00

7:41 PM

04/30/13

Accrual Basis

United States Orienteering Federation, Inc.
Statement of Activities & Functional Expenses
April 2013

	<u>Trail O Team</u>	<u>TOTAL</u>
Ordinary Income/Expense		
Income		
4010-01 · Contributions, unrestricted	0.00	409.53
4010-02 · Contributions, restricted	500.00	3,750.00
5180 · Program Income	0.00	115.00
5181 · Sponsorships	0.00	37.38
5210 · Membership dues	0.00	2,725.00
5310 · Interest Income	0.00	1.43
5360 · Endowment proceeds	0.00	1,477.00
5450-01 · Books redistribution	0.00	24.00
5820 · Fundraising, restricted	0.00	164.85
Total Income	<u>500.00</u>	<u>8,704.19</u>
Expense		
7200 · Payroll	0.00	10,201.13
8190 · ONA magazine	0.00	2,910.05
8590 · Elite Athlete Support & Dev	1,231.98	-3,332.07
8594 · Programs for members & clubs	0.00	1,372.04
8598-01 · Coach, Junior Team	0.00	3,730.96
8599-11 · Executive Director	0.00	2,645.32
8599-12 · Acctg & Mem Services	0.00	1,680.19
8599 · Board & Committees	0.00	96.56
Total Expense	<u>1,231.98</u>	<u>19,304.18</u>
Net Ordinary Income	<u>-731.98</u>	<u>-10,599.99</u>
Net Income	<u><u>-731.98</u></u>	<u><u>-10,599.99</u></u>

United States Orienteering Federation, Inc.
Profit & Loss Budget vs. Actual
 January through April 2013 vs. 2012

04/30/2013
 Accrual Basis

	<u>Jan - Apr 13</u>	<u>Budget</u>	<u>% of Budget</u>	<u>Jan - Apr 12</u>	<u>Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense						
Income						
4010-01 · Contributions, unrestricted	1,238.15	34,000.00	3.64%	7,376.84	25,000.00	29.51%
4010-02 · Contributions, restricted	9,358.00	25,850.00	36.2%	3,845.00	21,050.00	18.27%
4010-03 · Contributions, major gifts	0.00	12,500.00	0.0%	0.00	10,000.00	0.0%
4200 · Grants Received	0.00			0.00		
5180 · Program Income	6,083.50	24,600.00	24.73%	11,290.00	34,900.00	32.35%
5181 · Sponsorships	22,696.76	20,000.00	113.48%	12,174.48	15,000.00	81.16%
5210 · Membership dues	11,593.00	31,000.00	37.4%	12,920.00	32,000.00	40.38%
5211 · Life member dues	0.00			0.00	1,500.00	0.0%
5221 · Club dues	69,252.00	70,000.00	98.93%	66,428.00	65,000.00	102.2%
5222 · Insurance fees from clubs	208.06			0.00		
5310 · Interest Income	4.23	100.00	4.23%	15.17	1,500.00	1.01%
5360 · Endowment proceeds	1,477.00	4,500.00	32.82%	1,232.00	4,000.00	30.8%
5450-01 · Books redistribution	370.00	2,000.00	18.5%	449.00		
5450-02 · Wearables redistribution	0.00	500.00	0.0%	0.00	2,000.00	0.0%
5820 · Fundraising, restricted	1,885.85	22,850.00	8.25%	1,247.56	9,400.00	13.27%
5822 · Fundraising, unrestricted	347.00			0.00		
Total Income	124,513.55	247,900.00	50.23%	116,978.05	221,350.00	52.85%
Expense						
7021 · Grants, mapping	0.00			0.00		
7023 · Grants to clubs & orgs	2,500.00	8,000.00	31.25%	2,000.00		
7041 · Grants, program - Indiv	0.00			0.00		
7200 · Payroll	26,130.82	78,500.00	33.29%	22,697.98	78,500.00	28.92%
8190 · ONA magazine	8,835.68	20,500.00	43.1%	6,039.13	19,500.00	30.97%
8520 · Insurance premiums	16,750.36	15,000.00	111.67%	14,279.82	16,200.00	88.15%
8590 · Elite Athlete Support & Dev	16,075.09	66,900.00	24.03%	9,901.91	44,900.00	22.05%
8594 · Programs for members & clubs	4,827.45	13,900.00	34.73%	3,930.06	22,100.00	17.78%

	<u>Jan - Apr 13</u>	<u>Budget</u>	<u>% of Budget</u>	<u>Jan - Apr 12</u>	<u>Budget</u>	<u>% of Budget</u>
8598-01 · Coach, Junior Team	13,115.37	35,000.00	37.47%	0.00		
8599-11 · Executive Director	10,942.57	26,150.00	41.85%	5,631.93	19,300.00	29.18%
8599-12 · Acctg & Mem Services	6,993.22	21,000.00	33.3%	7,641.07	21,000.00	36.39%
8599 · Board & Committees	3,848.23	12,800.00	30.06%	3,688.54	12,900.00	28.59%
Total Expense	<u>110,018.79</u>	<u>297,750.00</u>	<u>36.95%</u>	<u>75,810.44</u>	<u>234,400.00</u>	<u>32.34%</u>
Net Ordinary Income	14,494.76	(49,850.00)	(29.08%)	41,167.61	(13,050.00)	(315.46%)
Other Income/Expense						
Other Income						
6810 · Unrealized Gain/Loss Endowment	0.00			0.00		
Total Other Income	<u>0.00</u>			<u>0.00</u>		
Other Expense	0.00	0.00	0.0%	0.00	0.00	0.0%
Net Other Income	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Net Income	<u>14,494.76</u>	<u>(49,850.00)</u>	<u>(29.08%)</u>	<u>41,167.61</u>	<u>(13,050.00)</u>	<u>(315.46%)</u>

United States Orienteering Federation, Inc.
Statement of Cash Flows
 January through April 2013

	Jan - Apr 13
OPERATING ACTIVITIES	
Net Income	14,494.76
Adjustments to reconcile Net Income to net cash provided by operations:	
1110 · Accounts Receivable	1,449.50
1451 · Prepaid Expenses	4,560.23
2550 · PNC Visa	-660.08
2110 · Accrued Payroll	-6,595.87
2350 · Deferred Revenue - Club dues	-3,472.50
2150 · Accrued Expenses	-210.70
	9,565.34
INVESTING ACTIVITIES	
1582 · Endowment Fund, perm restricted	-1,575.00
	-1,575.00
FINANCING ACTIVITIES	
3010 · Net Assets, unrestricted	4,683.56
3100 · Net Assets, temp restricted	-6,258.56
3210 · Endowments, perm restricted	1,575.00
	0.00
Net cash increase for period	7,990.34
Cash at beginning of period	234,907.48
Cash at end of period	242,897.82