

United States Orienteering Federation, Inc.
Statement of Financial Position
As of April 30, 2014

Accrual Basis

	Apr 30, 14
ASSETS	
Current Assets	
Checking/Savings	
1010 · BankAmerica checking	115,421.76
1011 · BankAmerica contribs	106.58
1040 · Petty Cash	166.00
1070 · Vanguard	127,838.89
Total Checking/Savings	243,533.23
Total Current Assets	243,533.23
Other Assets	
1581 · Endowment Fund, BOD designated	127,020.26
1582 · Endowment Fund, perm restricted	70,568.91
Total Other Assets	197,589.17
TOTAL ASSETS	441,122.40
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2150 · Accrued Expenses	1,494.20
Total Other Current Liabilities	1,494.20
Total Current Liabilities	1,494.20
Total Liabilities	1,494.20
Equity	
3010 · Net Assets, unrestricted	140,048.05
3020 · Endowments, Board designated	127,020.26
3100 · Net Assets, temp restricted	47,250.34
3210 · Endowments, perm restricted	70,568.91
Net Income	54,740.64
Total Equity	439,628.20
TOTAL LIABILITIES & EQUITY	441,122.40

United States Orienteering Federation, Inc.
Profit & Loss Budget vs. Actual
 January through April 2014 vs. 2013

Accrual Basis

	<u>Jan - Apr 14</u>	<u>Budget</u>	<u>% of Budget</u>	<u>Jan - Apr 13</u>	<u>Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense						
Income						
4010-01 · Contributions, unrestricted	1,041.66	28,000.00	3.72%	1,238.15	34,000.00	3.64%
4010-02 · Contributions, restricted	8,599.00	30,500.00	28.19%	9,358.00	25,850.00	36.2%
4010-03 · Contributions, major gifts	45,000.00	50,000.00	90.0%	0.00	12,500.00	0.0%
4200 · Grants Received	0.00			0.00		
5180 · Program Income	4,873.70	32,300.00	15.09%	6,083.50	24,600.00	24.73%
5181 · Sponsorships	20,428.38	22,000.00	92.86%	22,696.76	20,000.00	113.48%
5210 · Membership dues	12,770.00	27,500.00	46.44%	11,593.00	31,000.00	37.4%
5211 · Life member dues	700.00			0.00		
5221 · Club dues	68,097.50	72,830.00	93.5%	69,252.00	70,000.00	98.93%
5222 · Insurance fees from clubs	0.00			208.06		
5310 · Interest Income	4.21	20.00	21.05%	4.23	100.00	4.23%
5360 · Endowment proceeds	0.00	7,900.00	0.0%	1,477.00	4,500.00	32.82%
5450-01 · Books redistribution	422.64	3,000.00	14.09%	370.00	2,000.00	18.5%
5450-02 · Wearables redistribution	0.00			0.00	500.00	0.0%
5820 · Fundraising, restricted	2,365.91	16,000.00	14.79%	1,885.85	22,850.00	8.25%
5822 · Fundraising, unrestricted	67.50			347.00		
Total Income	164,370.50	290,050.00	56.67%	124,513.55	247,900.00	50.23%
Expense						
7021 · Grants, mapping	0.00			0.00		
7023 · Grants to clubs & orgs	6,500.00	12,000.00	54.17%	2,500.00	5,000.00	50.0%
7041 · Grants, program - Indiv	2,500.00	2,000.00	125.0%	0.00		
7200 · Payroll	27,984.08	81,500.00	34.34%	26,130.82	78,500.00	33.29%
8190 · ONA magazine	5,920.55	21,500.00	27.54%	8,835.68	20,500.00	43.1%
8520 · Insurance premiums	26,095.24	26,100.00	99.98%	16,750.36	15,000.00	111.67%
8590 · Elite Athlete Support & Dev	0.23	62,700.00	0.0%	16,083.09	66,900.00	24.04%
8594 · Programs for members & clubs	4,077.92	15,720.00	25.94%	4,819.45	16,900.00	28.52%

	Jan - Apr 14	Budget	% of Budget	Jan - Apr 13	Budget	% of Budget
8598-01 · Coach, Junior Team	13,148.18	40,000.00	32.87%	13,115.37	35,000.00	37.47%
8599-11 · Executive Director	12,298.48	17,800.00	69.09%	10,942.57	26,150.00	41.85%
8599-12 · Acctg & Mem Services	6,801.43	21,500.00	31.64%	6,993.22	21,000.00	33.3%
8599 · Board & Committees	4,303.75	13,000.00	33.11%	3,848.23	12,800.00	30.06%
Total Expense	109,629.86	313,820.00	34.93%	110,018.79	297,750.00	36.95%
Net Ordinary Income	54,740.64	(23,770.00)	(230.29%)	14,494.76	(49,850.00)	(29.08%)
Other Income/Expense						
Other Income						
6810 · Unrealized Gain/Loss Endowment	0.00			0.00		
Total Other Income	0.00			0.00		
Other Expense	0.00	0.00	0.0%	0.00	0.00	0.0%
Net Other Income	0.00	0.00	0.0%	0.00	0.00	0.0%
Net Income	54,740.64	(23,770.00)	(230.29%)	14,494.76	(49,850.00)	(29.08%)

United States Orienteering Federation, Inc.
Statement of Activities & Functional Expenses
April 2014

Accrual Basis

	College Dev	Deaf Program	Fundraising	General Reven...	Junior Team	Management	MBO Team
Ordinary Income/Expense							
Income							
4010-01 · Contributions, unrestricted	0.00	0.00	0.00	30.00	0.00	0.00	0.00
4010-02 · Contributions, restricted	0.00	0.00	0.00	0.00	700.00	0.00	0.00
4010-03 · Contributions, major gifts	0.00	0.00	0.00	45,000.00	0.00	0.00	0.00
5180 · Program Income	0.00	0.00	0.00	1,190.00	0.00	0.00	0.00
5181 · Sponsorships	0.00	0.00	0.00	405.89	0.00	0.00	0.00
5210 · Membership dues	0.00	0.00	0.00	2,005.00	0.00	0.00	0.00
5221 · Club dues	0.00	0.00	0.00	369.50	0.00	0.00	0.00
5310 · Interest Income	0.00	0.00	0.00	1.05	0.00	0.00	0.00
5820 · Fundraising, restricted	0.00	0.00	0.00	0.00	386.48	0.00	260.41
5822 · Fundraising, unrestricted	0.00	0.00	0.00	30.00	0.00	0.00	0.00
Total Income	0.00	0.00	0.00	49,031.44	1,086.48	0.00	260.41
Expense							
7200 · Payroll	0.00	0.00	1,300.50	0.00	0.00	1,549.81	0.00
8590 · Elite Athlete Support & Dev	475.00	0.00	0.00	0.00	-20,482.15	0.00	5,197.40
8594 · Programs for members & clubs	0.00	-135.00	0.00	0.00	289.41	30.18	0.00
8598-01 · Coach, Junior Team	0.00	0.00	0.00	0.00	179.00	0.00	0.00
8599-11 · Executive Director	0.00	0.00	2,686.34	0.00	0.00	571.60	0.00
8599-12 · Acctg & Mem Services	0.00	0.00	0.00	0.00	0.00	1,721.35	0.00
Total Expense	475.00	-135.00	3,986.84	0.00	-20,013.74	3,872.94	5,197.40
Net Ordinary Income	-475.00	135.00	-3,986.84	49,031.44	21,100.22	-3,872.94	-4,936.99
Net Income	-475.00	135.00	-3,986.84	49,031.44	21,100.22	-3,872.94	-4,936.99

United States Orienteering Federation, Inc.
Statement of Activities & Functional Expenses
April 2014

Accrual Basis

	<u>Program Servi...</u>	<u>Senior Team</u>	<u>Ski O Team</u>	<u>Trail O Team</u>	<u>WUOC Team</u>	<u>TOTAL</u>
Ordinary Income/Expense						
Income						
4010-01 · Contributions, unrestricted	0.00	0.00	0.00	0.00	0.00	30.00
4010-02 · Contributions, restricted	0.00	250.00	250.00	0.00	200.00	1,400.00
4010-03 · Contributions, major gifts	0.00	0.00	0.00	0.00	0.00	45,000.00
5180 · Program Income	0.00	0.00	0.00	0.00	0.00	1,190.00
5181 · Sponsorships	0.00	0.00	0.00	0.00	0.00	405.89
5210 · Membership dues	0.00	0.00	0.00	0.00	0.00	2,005.00
5221 · Club dues	0.00	0.00	0.00	0.00	0.00	369.50
5310 · Interest Income	0.00	0.00	0.00	0.00	0.00	1.05
5820 · Fundraising, restricted	0.00	0.00	0.00	0.00	0.00	646.89
5822 · Fundraising, unrestricted	0.00	0.00	0.00	0.00	0.00	30.00
Total Income	0.00	250.00	250.00	0.00	200.00	51,078.33
Expense						
7200 · Payroll	4,395.76	0.00	0.00	0.00	0.00	7,246.07
8590 · Elite Athlete Support & Dev	0.00	138.00	75.00	0.00	3,025.00	-11,571.75
8594 · Programs for members & clubs	-1,038.55	1,187.50	0.00	-668.41	0.00	-334.87
8598-01 · Coach, Junior Team	2,750.00	0.00	0.00	0.00	0.00	2,929.00
8599-11 · Executive Director	763.15	0.00	0.00	0.00	0.00	4,021.09
8599-12 · Acctg & Mem Services	0.00	0.00	0.00	0.00	0.00	1,721.35
Total Expense	6,870.36	1,325.50	75.00	-668.41	3,025.00	4,010.89
Net Ordinary Income	-6,870.36	-1,075.50	175.00	668.41	-2,825.00	47,067.44
Net Income	-6,870.36	-1,075.50	175.00	668.41	-2,825.00	47,067.44

United States Orienteering Federation, Inc.
Statement of Cash Flows
 January through April 2014

	Jan - Apr 14
OPERATING ACTIVITIES	
Net Income	54,740.64
Adjustments to reconcile Net Income to net cash provided by operations:	
1110 · Accounts Receivable	1,048.00
1451 · Prepaid Expenses	1,524.36
2550 · PNC Visa	-239.11
2350 · Deferred Revenue - Club dues	-2,771.00
2150 · Accrued Expenses	1,400.83
Net cash provided by Operating Activities	55,703.72
INVESTING ACTIVITIES	
1320 · Map Loans Receivable	250.00
Net cash provided by Investing Activities	250.00
FINANCING ACTIVITIES	
3010 · Net Assets, unrestricted	-15,759.31
3100 · Net Assets, temp restricted	15,759.31
Net cash provided by Financing Activities	0.00
Net cash increase for period	55,953.72
Cash at beginning of period	187,579.51
Cash at end of period	243,533.23