

**United States Orienteering Federation, Inc.**  
**Statement of Financial Position**  
As of August 31, 2013

Accrual Basis

	<u>Aug 31, 13</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1010 · BankAmerica checking	50,555.32
1011 · BankAmerica contribs	309.94
1040 · Petty Cash	140.20
1070 · Vanguard	<u>147,817.55</u>
<b>Total Checking/Savings</b>	198,823.01
<b>Accounts Receivable</b>	
1110 · Accounts Receivable	<u>1,500.00</u>
<b>Total Accounts Receivable</b>	<u>1,500.00</u>
<b>Total Current Assets</b>	200,323.01
<b>Other Assets</b>	
1320 · Map Loans Receivable	250.00
1581 · Endowment Fund, BOD designated	72,246.32
1582 · Endowment Fund, perm restricted	<u>77,060.60</u>
<b>Total Other Assets</b>	<u>149,556.92</u>
<b>TOTAL ASSETS</b>	<b><u><u>349,879.93</u></u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
3010 · Net Assets, unrestricted	217,500.42
3020 · Endowments, Board designated	72,246.32
3100 · Net Assets, temp restricted	12,613.54
3210 · Endowments, perm restricted	77,060.60
Net Income	<u>-29,540.95</u>
<b>Total Equity</b>	<u>349,879.93</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u><u>349,879.93</u></u></b>

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

Accrual Basis

	<u>Fundraising</u>	<u>General Re...</u>	<u>Junior Team</u>	<u>Management</u>	<u>MBO Team</u>	<u>Program S...</u>	<u>Senior Team</u>	<u>TOTAL</u>
<b>Ordinary Income/Expense</b>								
<b>Income</b>								
4010-01 · Contributions, unrestricted	0.00	307.95	0.00	0.00	0.00	0.00	0.00	307.95
4010-02 · Contributions, restricted	0.00	0.00	1,509.52	0.00	2,464.00	0.00	425.00	4,398.52
4200 · Grants Received	0.00	0.00	0.00	0.00	1,500.00	0.00	0.00	1,500.00
5180 · Program Income	0.00	355.00	0.00	0.00	0.00	0.00	0.00	355.00
5181 · Sponsorships	0.00	151.09	0.00	0.00	0.00	0.00	0.00	151.09
5210 · Membership dues	0.00	1,390.00	0.00	0.00	0.00	0.00	0.00	1,390.00
5310 · Interest Income	0.00	3.80	0.00	0.00	0.00	0.00	0.00	3.80
5360 · Endowment proceeds	0.00	1,477.00	0.00	0.00	0.00	0.00	0.00	1,477.00
5450-01 · Books redistribution	0.00	940.00	0.00	0.00	0.00	0.00	0.00	940.00
5820 · Fundraising, restricted	0.00	0.00	474.37	0.00	0.00	0.00	0.00	474.37
<b>Total Income</b>	<b>0.00</b>	<b>4,624.84</b>	<b>1,983.89</b>	<b>0.00</b>	<b>3,964.00</b>	<b>0.00</b>	<b>425.00</b>	<b>10,997.73</b>
<b>Expense</b>								
7200 · Payroll	1,950.78	0.00	0.00	1,572.42	0.00	6,593.60	0.00	10,116.80
8590 · Elite Athlete Support & Dev	0.00	0.00	7,012.66	0.00	0.00	0.00	2,574.37	9,587.03
8594 · Programs for members & clubs	0.00	0.00	0.00	52.26	0.00	1,793.54	0.00	1,845.80
8598-01 · Coach, Junior Team	0.00	0.00	400.90	0.00	0.00	2,500.00	0.00	2,900.90
8599-11 · Executive Director	804.91	0.00	0.00	1,937.65	0.00	142.06	0.00	2,884.62
8599-12 · Acctg & Mem Services	0.00	0.00	0.00	1,592.15	0.00	0.00	0.00	1,592.15
8599 · Board & Committees	648.52	0.00	0.00	0.00	0.00	4,074.42	0.00	4,722.94
<b>Total Expense</b>	<b>3,404.21</b>	<b>0.00</b>	<b>7,413.56</b>	<b>5,154.48</b>	<b>0.00</b>	<b>15,103.62</b>	<b>2,574.37</b>	<b>33,650.24</b>
<b>Net Ordinary Income</b>	<b>-3,404.21</b>	<b>4,624.84</b>	<b>-5,429.67</b>	<b>-5,154.48</b>	<b>3,964.00</b>	<b>-15,103.62</b>	<b>-2,149.37</b>	<b>-22,652.51</b>
<b>Net Income</b>	<b>-3,404.21</b>	<b>4,624.84</b>	<b>-5,429.67</b>	<b>-5,154.48</b>	<b>3,964.00</b>	<b>-15,103.62</b>	<b>-2,149.37</b>	<b>-22,652.51</b>

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

Accrual Basis

	<u>Jan - Aug 13</u>	<u>Budget</u>	<u>% of Budget</u>	<u>Jan - Aug 12</u>	<u>Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>						
<b>Income</b>						
4010-01 · Contributions, unrestricted	2,491.10	34,000.00	7.33%	13,124.26	25,000.00	52.5%
4010-02 · Contributions, restricted	23,427.52	25,850.00	90.63%	16,837.57	21,050.00	79.99%
4010-03 · Contributions, major gifts	40,000.00	12,500.00	320.0%	0.00	10,000.00	0.0%
4200 · Grants Received	1,500.00			0.00		
5180 · Program Income	18,224.41	24,600.00	74.08%	21,630.02	34,900.00	61.98%
5181 · Sponsorships	23,325.31	20,000.00	116.63%	11,171.17	15,000.00	74.47%
5210 · Membership dues	18,413.00	31,000.00	59.4%	19,825.00	32,000.00	61.95%
5211 · Life member dues	800.00			0.00	1,500.00	0.0%
5221 · Club dues	69,362.50	70,000.00	99.09%	66,428.00	65,000.00	102.2%
5222 · Insurance fees from clubs	208.06			0.00		
5310 · Interest Income	12.63	100.00	12.63%	39.26	1,500.00	2.62%
5360 · Endowment proceeds	2,954.00	4,500.00	65.64%	2,464.00	4,000.00	61.6%
5450-01 · Books redistribution	1,324.50	2,000.00	66.23%	733.50		
5450-02 · Wearables redistribution	0.00	500.00	0.0%	0.00	2,000.00	0.0%
5820 · Fundraising, restricted	9,091.85	22,850.00	39.79%	11,433.65	9,400.00	121.64%
5822 · Fundraising, unrestricted	347.00			0.00		
<b>Total Income</b>	<b>211,481.88</b>	<b>247,900.00</b>	<b>85.31%</b>	<b>163,686.43</b>	<b>221,350.00</b>	<b>73.95%</b>
<b>Expense</b>						
7021 · Grants, mapping	0.00			0.00		
7023 · Grants to clubs & orgs	2,500.00	5,000.00	50.0%	2,000.00		
7041 · Grants, program - Indiv	0.00			0.00		
7200 · Payroll	56,381.21	78,500.00	71.82%	48,116.87	78,500.00	61.3%
8190 · ONA magazine	11,713.07	20,500.00	57.14%	12,143.84	19,500.00	62.28%
8520 · Insurance premiums	25,449.36	15,000.00	169.66%	14,279.82	16,200.00	88.15%
8590 · Elite Athlete Support & Dev	64,906.08	66,900.00	97.02%	40,055.34	44,900.00	89.21%
8594 · Programs for members & clubs	11,551.28	16,900.00	68.35%	9,677.87	22,100.00	43.79%

	<u>Jan - Aug 13</u>	<u>Budget</u>	<u>% of Budget</u>	<u>Jan - Aug 12</u>	<u>Budget</u>	<u>% of Budget</u>
8598-01 · Coach, Junior Team	23,516.27	35,000.00	67.19%	0.00		
8599-11 · Executive Director	19,402.70	26,150.00	74.2%	12,184.36	19,300.00	63.13%
8599-12 · Acctg & Mem Services	13,662.79	21,000.00	65.06%	14,177.42	21,000.00	67.51%
8599 · Board & Committees	11,940.07	12,800.00	93.28%	5,418.00	12,900.00	42.0%
<b>Total Expense</b>	<u>241,022.83</u>	<u>297,750.00</u>	<u>80.95%</u>	<u>158,053.52</u>	<u>234,400.00</u>	<u>67.43%</u>
<b>Net Ordinary Income</b>	(29,540.95)	(49,850.00)	59.26%	5,632.91	(13,050.00)	(43.16%)
<b>Other Income/Expense</b>						
Other Income						
6810 · Unrealized Gain/Loss Endowment	0.00			0.00		
<b>Total Other Income</b>	<u>0.00</u>			<u>0.00</u>		
Other Expense	0.00	0.00	0.0%	0.00	0.00	0.0%
<b>Net Other Income</b>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
<b>Net Income</b>	<u>(29,540.95)</u>	<u>(49,850.00)</u>	<u>59.26%</u>	<u>5,632.91</u>	<u>(13,050.00)</u>	<u>(43.16%)</u>

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

	<b>Jan - Aug 13</b>
<b>OPERATING ACTIVITIES</b>	
Net Income	-29,540.95
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	-699.18
2110 · Accrued Payroll	-6,595.87
2350 · Deferred Revenue - Club dues	-3,472.50
2150 · Accrued Expenses	-210.70
	-34,509.47
<b>INVESTING ACTIVITIES</b>	
1582 · Endowment Fund, perm restricted	-1,575.00
	-1,575.00
<b>FINANCING ACTIVITIES</b>	
3010 · Net Assets, unrestricted	19,267.26
3100 · Net Assets, temp restricted	-20,842.26
3210 · Endowments, perm restricted	1,575.00
	0.00
Net cash provided by Operating Activities	-34,509.47
Net cash provided by Investing Activities	-1,575.00
Net cash provided by Financing Activities	0.00
Net cash increase for period	-36,084.47
Cash at beginning of period	234,907.48
Cash at end of period	<b>198,823.01</b>