

**United States Orienteering Federation, Inc.**  
**Statement of Financial Position**  
As of August 31, 2014

Accrual Basis

	<b>Aug 31, 14</b>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1010 · BankAmerica checking	65,443.14
1011 · BankAmerica contribs	413.84
1040 · Petty Cash	309.03
1070 · Vanguard	107,843.18
<b>Total Checking/Savings</b>	174,009.19
<b>Total Current Assets</b>	174,009.19
<b>Other Assets</b>	
1581 · Endowment Fund, BOD designated	127,720.26
1582 · Endowment Fund, perm restricted	72,243.91
<b>Total Other Assets</b>	199,964.17
<b>TOTAL ASSETS</b>	<b>373,973.36</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Credit Cards</b>	
2550 · PNC Visa	1,386.41
<b>Total Credit Cards</b>	1,386.41
<b>Other Current Liabilities</b>	
2150 · Accrued Expenses	525.13
2351 · Deferred Revenue - Sponsorship	5,000.00
<b>Total Other Current Liabilities</b>	5,525.13
<b>Total Current Liabilities</b>	6,911.54
<b>Total Liabilities</b>	6,911.54
<b>Equity</b>	
3010 · Net Assets, unrestricted	151,855.47
3020 · Endowments, Board designated	127,720.26
3100 · Net Assets, temp restricted	33,067.92
3210 · Endowments, perm restricted	72,243.91
Net Income	-17,825.74
<b>Total Equity</b>	367,061.82
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>373,973.36</b>

**United States Orienteering Federation, Inc.**  
**Income & Expense Actual vs. Budget**  
 January through August 2014 vs. 2013

Accrual Basis

	<u>Jan - Aug 14</u>	<u>Budget</u>	<u>% of Budget</u>	<u>Jan - Aug 13</u>	<u>Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>						
<b>Income</b>						
4010-01 · Contributions, unrestricted	3,471.66	28,000.00	12.4%	2,491.10	34,000.00	7.33%
4010-02 · Contributions, restricted	21,741.50	30,500.00	71.28%	23,427.52	25,850.00	90.63%
4010-03 · Contributions, major gifts	45,000.00	50,000.00	90.0%	40,000.00	12,500.00	320.0%
4200 · Grants Received	0.00			1,500.00		
5180 · Program Income	12,407.30	32,300.00	38.41%	18,224.41	24,600.00	74.08%
5181 · Sponsorships	26,587.89	22,000.00	120.85%	23,325.31	20,000.00	116.63%
5210 · Membership dues	18,440.00	27,500.00	67.06%	18,413.00	31,000.00	59.4%
5211 · Life member dues	700.00			800.00		
5221 · Club dues	68,197.50	72,830.00	93.64%	69,362.50	70,000.00	99.09%
5222 · Insurance fees from clubs	0.00			208.06		
5310 · Interest Income	8.50	20.00	42.5%	12.63	100.00	12.63%
5360 · Endowment proceeds	3,952.00	7,900.00	50.03%	2,954.00	4,500.00	65.64%
5450-01 · Books redistribution	502.64	3,000.00	16.76%	1,324.50	2,000.00	66.23%
5450-02 · Wearables redistribution	0.00			0.00	500.00	0.0%
5820 · Fundraising, restricted	13,079.01	16,000.00	81.74%	9,091.85	22,850.00	39.79%
5822 · Fundraising, unrestricted	105.00			347.00		
<b>Total Income</b>	<b>214,193.00</b>	<b>290,050.00</b>	<b>73.85%</b>	<b>211,481.88</b>	<b>247,900.00</b>	<b>85.31%</b>
<b>Expense</b>						
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	55,613.12	81,500.00	68.24%	56,381.21	78,500.00	71.82%
8190 · ONA magazine	11,738.50	21,500.00	54.6%	11,713.07	20,500.00	57.14%
8520 · Insurance premiums	26,085.24	26,100.00	99.94%	25,449.36	15,000.00	169.66%
8590 · Elite Athlete Support & Dev	36,678.56	62,700.00	58.5%	64,906.08	66,900.00	97.02%
8594 · Programs for members & clubs	12,384.44	15,720.00	78.78%	11,551.28	16,900.00	68.35%

	<b>Jan - Aug 14</b>	<b>Budget</b>	<b>% of Budget</b>	<b>Jan - Aug 13</b>	<b>Budget</b>	<b>% of Budget</b>
8598-01 · Coach, Junior Team	29,700.76	40,000.00	74.25%	23,516.27	35,000.00	67.19%
8599-11 · Executive Director	24,843.86	17,800.00	139.57%	19,402.70	26,150.00	74.2%
8599-12 · Acctg & Mem Services	14,051.90	21,500.00	65.36%	13,662.79	21,000.00	65.06%
8599 · Board & Committees	11,922.36	13,000.00	91.71%	11,940.07	12,800.00	93.28%
<b>Total Expense</b>	<b>232,018.74</b>	<b>313,820.00</b>	<b>73.93%</b>	<b>241,022.83</b>	<b>297,750.00</b>	<b>80.95%</b>
<b>Net Ordinary Income</b>	<b>(17,825.74)</b>	<b>(23,770.00)</b>	<b>74.99%</b>	<b>(29,540.95)</b>	<b>(49,850.00)</b>	<b>59.26%</b>
<b>Other Income/Expense</b>						
<b>Other Income</b>						
6810 · Unrealized Gain/Loss Endowment	0.00			0.00		
<b>Total Other Income</b>	<b>0.00</b>			<b>0.00</b>		
<b>Other Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</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>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Net Income</b>	<b>(17,825.74)</b>	<b>(23,770.00)</b>	<b>74.99%</b>	<b>(29,540.95)</b>	<b>(49,850.00)</b>	<b>59.26%</b>

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

Accrual Basis

	Fundraising	General Reve...	Junior Team	Management	MBO Team	Program Serv...	Senior Team
<b>Ordinary Income/Expense</b>							
<b>Income</b>							
4010-01 · Contributions, unrestricted	0.00	180.00	0.00	0.00	0.00	0.00	0.00
4010-02 · Contributions, restricted	0.00	0.00	0.00	0.00	840.00	0.00	250.00
5180 · Program Income	0.00	130.00	0.00	0.00	0.00	0.00	0.00
5181 · Sponsorships	0.00	2,537.39	0.00	0.00	0.00	0.00	0.00
5210 · Membership dues	0.00	1,130.00	0.00	0.00	0.00	0.00	0.00
5310 · Interest Income	0.00	1.06	0.00	0.00	0.00	0.00	0.00
5360 · Endowment proceeds	0.00	3,952.00	0.00	0.00	0.00	0.00	0.00
5820 · Fundraising, restricted	0.00	0.00	287.00	0.00	25.35	0.00	0.00
5822 · Fundraising, unrestricted	0.00	5.00	0.00	0.00	0.00	0.00	0.00
<b>Total Income</b>	0.00	7,935.45	287.00	0.00	865.35	0.00	250.00
<b>Expense</b>							
7200 · Payroll	1,300.50	0.00	0.00	1,216.26	0.00	4,395.75	0.00
8520 · Insurance premiums	0.00	0.00	0.00	0.00	0.00	-10.00	0.00
8590 · Elite Athlete Support & Dev	0.00	0.00	-625.00	0.00	0.00	0.00	500.00
8594 · Programs for members & clubs	369.14	0.00	285.50	11.56	775.21	1,849.36	0.00
8598-01 · Coach, Junior Team	0.00	0.00	1,571.41	0.00	0.00	2,750.00	0.00
8599-11 · Executive Director	1,293.11	0.00	0.00	817.68	0.00	2,369.73	0.00
8599-12 · Acctg & Mem Services	0.00	0.00	0.00	1,548.51	0.00	0.00	0.00
8599 · Board & Committees	672.91	0.00	0.00	17.04	0.00	0.00	0.00
<b>Total Expense</b>	3,635.66	0.00	1,231.91	3,611.05	775.21	11,354.84	500.00
<b>Net Ordinary Income</b>	-3,635.66	7,935.45	-944.91	-3,611.05	90.14	-11,354.84	-250.00
<b>Net Income</b>	<b>-3,635.66</b>	<b>7,935.45</b>	<b>-944.91</b>	<b>-3,611.05</b>	<b>90.14</b>	<b>-11,354.84</b>	<b>-250.00</b>

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

Accrual Basis

	Ski O Team	WUOC Team	TOTAL
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
4010-01 · Contributions, unrestricted	0.00	0.00	180.00
4010-02 · Contributions, restricted	110.00	0.00	1,200.00
5180 · Program Income	0.00	0.00	130.00
5181 · Sponsorships	0.00	0.00	2,537.39
5210 · Membership dues	0.00	0.00	1,130.00
5310 · Interest Income	0.00	0.00	1.06
5360 · Endowment proceeds	0.00	0.00	3,952.00
5820 · Fundraising, restricted	0.00	0.00	312.35
5822 · Fundraising, unrestricted	0.00	0.00	5.00
<b>Total Income</b>	<b>110.00</b>	<b>0.00</b>	<b>9,447.80</b>
<b>Expense</b>			
7200 · Payroll	0.00	0.00	6,912.51
8520 · Insurance premiums	0.00	0.00	-10.00
8590 · Elite Athlete Support & Dev	0.00	0.00	-125.00
8594 · Programs for members & clubs	0.00	408.42	3,699.19
8598-01 · Coach, Junior Team	0.00	0.00	4,321.41
8599-11 · Executive Director	0.00	0.00	4,480.52
8599-12 · Acctg & Mem Services	0.00	0.00	1,548.51
8599 · Board & Committees	0.00	0.00	689.95
<b>Total Expense</b>	<b>0.00</b>	<b>408.42</b>	<b>21,517.09</b>
<b>Net Ordinary Income</b>	<b>110.00</b>	<b>-408.42</b>	<b>-12,069.29</b>
<b>Net Income</b>	<b>110.00</b>	<b>-408.42</b>	<b>-12,069.29</b>

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

	<b>Jan - Aug 14</b>
<b>OPERATING ACTIVITIES</b>	
Net Income	-17,825.74
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	1,147.30
2350 · Deferred Revenue - Club dues	-2,771.00
2150 · Accrued Expenses	431.76
2351 · Deferred Revenue - Sponsorship	5,000.00
Net cash provided by Operating Activities	-11,445.32
<b>INVESTING ACTIVITIES</b>	
1320 · Map Loans Receivable	250.00
1581 · Endowment Fund, BOD designated	-700.00
1582 · Endowment Fund, perm restricted	-1,675.00
Net cash provided by Investing Activities	-2,125.00
<b>FINANCING ACTIVITIES</b>	
3010 · Net Assets, unrestricted	-3,951.89
3020 · Endowments, Board designated	700.00
3100 · Net Assets, temp restricted	1,576.89
3210 · Endowments, perm restricted	1,675.00
Net cash provided by Financing Activities	0.00
Net cash increase for period	-13,570.32
Cash at beginning of period	187,579.51
Cash at end of period	<b>174,009.19</b>