

United States Orienteering Federation, Inc.
Statement of Financial Position
As of August 31, 2015

Accrual Basis

	Aug 31, 15
ASSETS	
Current Assets	
Checking/Savings	
1010 · BankAmerica checking	55,786.66
1011 · BankAmerica contribs	232.26
1040 · Petty Cash	151.05
1070 · Vanguard	67,854.22
Total Checking/Savings	124,024.19
Total Current Assets	124,024.19
Other Assets	
1320 · Map Loans Receivable	9,000.00
1581 · Endowment Fund, BOD designated	130,763.27
1582 · Endowment Fund, perm restricted	113,793.91
Total Other Assets	253,557.18
TOTAL ASSETS	377,581.37
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
2550 · PNC Visa	188.59
Total Credit Cards	188.59
Other Current Liabilities	
2150 · Accrued Expenses	780.88
Total Other Current Liabilities	780.88
Total Current Liabilities	969.47
Total Liabilities	969.47
Equity	
3010 · Net Assets, unrestricted	104,769.61
3020 · Endowments, Board designated	130,763.27
3100 · Net Assets, temp restricted	33,895.04
3210 · Endowments, perm restricted	113,793.91
Net Income	-6,609.93
Total Equity	376,611.90
TOTAL LIABILITIES & EQUITY	377,581.37

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

Accrual Basis

	<u>Fundraising</u>	<u>General Reven...</u>	<u>Junior Team</u>	<u>Management</u>	<u>MBO Team</u>	<u>Program Servi...</u>	<u>Senior Team</u>	<u>Ski O Team</u>	<u>TOTAL</u>
Ordinary Income/Expense									
Income									
4010-01 · Contributions, unrestricted	0.00	85.00	0.00	0.00	0.00	0.00	0.00	0.00	85.00
4010-02 · Contributions, restricted	0.00	0.00	0.00	0.00	925.00	0.00	0.00	60.00	985.00
5180 · Program Income	0.00	90.00	0.00	0.00	0.00	0.00	0.00	0.00	90.00
5181 · Sponsorships	0.00	40.50	0.00	0.00	0.00	0.00	0.00	0.00	40.50
5210 · Membership dues	0.00	1,295.00	0.00	0.00	0.00	0.00	0.00	0.00	1,295.00
5310 · Interest Income	0.00	2.56	0.00	0.00	0.00	0.00	0.00	0.00	2.56
5450-01 · Books redistribution	0.00	570.00	0.00	0.00	0.00	0.00	0.00	0.00	570.00
5820 · Fundraising, restricted	0.00	0.00	47.00	0.00	24.52	0.00	0.00	0.00	71.52
5822 · Fundraising, unrestricted	0.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00	5.00
Total Income	<u>0.00</u>	<u>2,088.06</u>	<u>47.00</u>	<u>0.00</u>	<u>949.52</u>	<u>0.00</u>	<u>0.00</u>	<u>60.00</u>	<u>3,144.58</u>
Expense									
7200 · Payroll	1,255.90	0.00	0.00	1,268.24	0.00	4,395.75	0.00	0.00	6,919.89
8590 · Elite Athlete Support & Dev	0.00	0.00	5,215.02	0.00	4,872.59	91.40	608.28	0.00	10,787.29
8594 · Programs for members & clubs	0.00	0.00	0.00	18.85	0.00	580.56	0.00	0.00	599.41
8598-01 · Coach, Junior Team	0.00	0.00	568.53	0.00	0.00	3,000.00	0.00	0.00	3,568.53
8599-11 · Executive Director	1,637.92	0.00	0.00	562.89	0.00	966.44	0.00	0.00	3,167.25
8599-12 · Acctg & Mem Services	0.00	0.00	0.00	1,605.79	0.00	0.00	0.00	0.00	1,605.79
8599 · Board & Committees	0.00	0.00	0.00	0.00	0.00	30.89	0.00	0.00	30.89
Total Expense	<u>2,893.82</u>	<u>0.00</u>	<u>5,783.55</u>	<u>3,455.77</u>	<u>4,872.59</u>	<u>9,065.04</u>	<u>608.28</u>	<u>0.00</u>	<u>26,679.05</u>
Net Ordinary Income	<u>-2,893.82</u>	<u>2,088.06</u>	<u>-5,736.55</u>	<u>-3,455.77</u>	<u>-3,923.07</u>	<u>-9,065.04</u>	<u>-608.28</u>	<u>60.00</u>	<u>-23,534.47</u>
Net Income	<u>-2,893.82</u>	<u>2,088.06</u>	<u>-5,736.55</u>	<u>-3,455.77</u>	<u>-3,923.07</u>	<u>-9,065.04</u>	<u>-608.28</u>	<u>60.00</u>	<u>-23,534.47</u>

United States Orienteering Federation, Inc.
Income & Expense Actual vs. Budget
January through August 2015

Accrual Basis

	Jan - Aug 15	Budget	% of Budget
Ordinary Income/Expense			
Income			
4010-01 · Contributions, unrestricted	7,878.81	30,000.00	26.3%
4010-02 · Contributions, restricted	45,229.48	29,100.00	155.4%
4010-03 · Contributions, major gifts	57,000.00	55,000.00	103.6%
4200 · Grants Received	0.00		
5180 · Program Income	21,420.24	57,100.00	37.5%
5181 · Sponsorships	16,753.62	29,000.00	57.8%
5210 · Membership dues	17,385.00	25,000.00	69.5%
5211 · Life member dues	700.00	700.00	100.0%
5221 · Club dues	65,628.00	68,200.00	96.2%
5222 · Insurance fees from clubs	0.00		
5310 · Interest Income	8.49	50.00	17.0%
5360 · Endowment proceeds	6,222.14	9,000.00	69.1%
5450-01 · Books redistribution	1,282.00	1,500.00	85.5%
5450-02 · Wearables redistribution	0.00		
5820 · Fundraising, restricted	2,773.96	20,500.00	13.5%
5822 · Fundraising, unrestricted	27.50		
Total Income	242,309.24	325,150.00	74.5%
Expense			
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	55,712.96	83,420.00	66.8%
8190 · ONA magazine	11,292.88	19,000.00	59.4%
8520 · Insurance premiums	34,128.74	26,200.00	130.3%
8590 · Elite Athlete Support & Dev	56,725.00	88,800.00	63.9%
8594 · Programs for members & clubs	13,635.43	19,870.00	68.6%
8598-01 · Coach, Junior Team	31,882.91	45,000.00	70.9%
8599-11 · Executive Director	24,477.82	18,300.00	133.8%
8599-12 · Acctg & Mem Services	14,039.08	21,500.00	65.3%
8599 · Board & Committees	7,024.35	10,750.00	65.3%
Total Expense	248,919.17	339,840.00	73.2%
Net Ordinary Income	(6,609.93)	(14,690.00)	45.0%
Other Income/Expense			
Other Income			
6810 · Unrealized Gain/Loss Endowment	0.00		
Total Other Income	0.00		
Other Expense	0.00	0.00	0.0%
Net Other Income	0.00	0.00	0.0%
Net Income	(6,609.93)	(14,690.00)	45.0%

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

	Jan - Aug 15
OPERATING ACTIVITIES	
Net Income	-6,609.93
Adjustments to reconcile Net Income to net cash provided by operations:	
1110 · Accounts Receivable	3,050.00
1451 · Prepaid Expenses	2,373.50
2550 · PNC Visa	-188.14
2350 · Deferred Revenue - Club dues	-4,254.50
2150 · Accrued Expenses	592.39
2351 · Deferred Revenue - Sponsorship	-5,000.00
Net cash provided by Operating Activities	-10,036.68
INVESTING ACTIVITIES	
1581 · Endowment Fund, BOD designated	-700.00
1582 · Endowment Fund, perm restricted	-27,000.00
Net cash provided by Investing Activities	-27,700.00
FINANCING ACTIVITIES	
3010 · Net Assets, unrestricted	-2,452.62
3020 · Endowments, Board designated	700.00
3100 · Net Assets, temp restricted	1,452.62
3210 · Endowments, perm restricted	300.00
Net cash provided by Financing Activities	0.00
Net cash increase for period	-37,736.68
Cash at beginning of period	161,760.87
Cash at end of period	124,024.19