

United States Orienteering Federation, Inc.
Statement of Financial Position
 As of December 31, 2012

	<u>Dec 31, 12</u>
ASSETS	
Current Assets	
Checking/Savings	
1010 · BankAmerica checking	64,875.17
1011 · BankAmerica contribs	2,027.39
1040 · Petty Cash	200.00
1070 · Vanguard	<u>167,804.92</u>
Total Checking/Savings	234,907.48
Accounts Receivable	
1110 · Accounts Receivable	<u>2,949.50</u>
Total Accounts Receivable	2,949.50
Other Current Assets	
1451 · Prepaid Expenses	<u>4,560.23</u>
Total Other Current Assets	4,560.23
Total Current Assets	242,417.21
Other Assets	
1320 · Map Loans Receivable	250.00
1581 · Endowment Fund, BOD designated	72,246.32
1582 · Endowment Fund, perm restricted	<u>75,485.60</u>
Total Other Assets	<u>147,981.92</u>
TOTAL ASSETS	<u>390,399.13</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
2550 · PNC Visa	<u>699.18</u>
Total Credit Cards	699.18
Other Current Liabilities	
2110 · Accrued Payroll	6,595.87
2150 · Accrued Expenses	210.70
2350 · Deferred Revenue - Club dues	<u>3,472.50</u>
Total Other Current Liabilities	10,279.07
Total Current Liabilities	<u>10,978.25</u>
Total Liabilities	10,978.25
Equity	
3010 · Net Assets, unrestricted	175,362.53
3020 · Endowments, Board designated	72,246.32
3100 · Net Assets, temp restricted	33,455.80
3210 · Endowments, perm restricted	75,485.60
Net Income	<u>22,870.63</u>
Total Equity	379,420.88
TOTAL LIABILITIES & EQUITY	<u>390,399.13</u>

United States Orienteering Federation, Inc.
Statement of Cash Flows
January through December 2012

	Jan - Dec 12
OPERATING ACTIVITIES	
Net Income	24,690.33
Adjustments to reconcile Net Income to net cash provided by operations:	
1110 · Accounts Receivable	3,861.50
1451 · Prepaid Expenses	-3,860.23
2550 · PNC Visa	146.74
2110 · Accrued Payroll	1,538.27
2350 · Deferred Revenue - Club dues	3,179.50
2150 · Accrued Expenses	90.70
	29,646.81
INVESTING ACTIVITIES	
6810 · Unrealized Gain/Loss Endowment	-13,834.03
1320 · Map Loans Receivable	2,250.00
1581 · Endowment Fund, BOD designated	-800.00
1582 · Endowment Fund, perm restricted	-9,912.50
	-22,296.53
FINANCING ACTIVITIES	
3010 · Net Assets, unrestricted	-28,314.64
3020 · Endowments, Board designated	7,605.67
3100 · Net Assets, temp restricted	3,768.11
3210 · Endowments, perm restricted	16,940.86
	0.00
Net cash increase for period	7,350.28
Cash at beginning of period	227,557.20
Cash at end of period	234,907.48

United States Orienteering Federation, Inc.
Statement of Activities & Functional Expenses
December 2012

01/11/13

Accrual Basis

	<u>Endowment</u>	<u>Fundraising</u>	<u>General Rev...</u>	<u>Junior Team</u>	<u>Management</u>	<u>MBO Team</u>	<u>Program Ser...</u>	<u>Senior Team</u>
Ordinary Income/Expense								
Income								
4010-01 · Contributions, unrestricted	0.00	0.00	9,058.44	0.00	0.00	0.00	0.00	0.00
4010-02 · Contributions, restricted	5,080.00	0.00	0.00	2,920.00	0.00	75.00	0.00	4,530.00
5180 · Program Income	0.00	0.00	2,129.00	0.00	0.00	0.00	0.00	0.00
5210 · Membership dues	0.00	0.00	2,940.00	0.00	0.00	0.00	0.00	0.00
5211 · Life member dues	800.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5310 · Interest Income	0.00	0.00	4.06	0.00	0.00	0.00	0.00	0.00
5360 · Endowment proceeds	0.00	0.00	1,232.00	0.00	0.00	0.00	0.00	0.00
5820 · Fundraising, restricted	0.00	0.00	0.00	10.00	0.00	0.00	0.00	-343.44
Total Income	5,880.00	0.00	15,363.50	2,930.00	0.00	75.00	0.00	4,186.56
Expense								
7200 · Payroll	0.00	2,565.75	0.00	0.00	3,168.87	0.00	4,083.34	0.00
8590 · Elite Athlete Support & Dev	0.00	0.00	0.00	0.00	0.00	0.00	713.45	0.00
8594 · Programs for members & clubs	0.00	1,259.22	0.00	0.00	139.12	0.00	7,532.30	0.00
8598-01 · Coach, Junior Team	0.00	0.00	0.00	419.40	0.00	0.00	2,500.00	0.00
8599-11 · Executive Director	0.00	971.71	0.00	0.00	564.10	0.00	631.34	0.00
8599-12 · Acctg & Mem Services	0.00	0.00	0.00	0.00	1,646.22	0.00	0.00	0.00
8599 · Board & Committees	0.00	229.00	0.00	0.00	129.19	0.00	0.00	0.00
Total Expense	0.00	5,025.68	0.00	419.40	5,647.50	0.00	15,460.43	0.00
Net Ordinary Income	5,880.00	-5,025.68	15,363.50	2,510.60	-5,647.50	75.00	-15,460.43	4,186.56
Other Income/Expense								
Other Income								
6810 · Unrealized Gain/Loss Endowment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Other Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Income	5,880.00	-5,025.68	15,363.50	2,510.60	-5,647.50	75.00	-15,460.43	4,186.56

United States Orienteering Federation, Inc.
Statement of Activities & Functional Expenses
December 2012

01/11/13

Accrual Basis

	<u>Ski O Team</u>	<u>Trail O Team</u>	<u>WUOC Team</u>	<u>Unclassified</u>	<u>TOTAL</u>
Ordinary Income/Expense					
Income					
4010-01 · Contributions, unrestricted	0.00	0.00	0.00	0.00	9,058.44
4010-02 · Contributions, restricted	1,740.00	700.00	100.00	0.00	15,145.00
5180 · Program Income	0.00	0.00	0.00	0.00	2,129.00
5210 · Membership dues	0.00	0.00	0.00	0.00	2,940.00
5211 · Life member dues	0.00	0.00	0.00	0.00	800.00
5310 · Interest Income	0.00	0.00	0.00	0.00	4.06
5360 · Endowment proceeds	0.00	0.00	0.00	0.00	1,232.00
5820 · Fundraising, restricted	0.00	0.00	0.00	0.00	-333.44
Total Income	<u>1,740.00</u>	<u>700.00</u>	<u>100.00</u>	<u>0.00</u>	<u>30,975.06</u>
Expense					
7200 · Payroll	0.00	0.00	0.00	0.00	9,817.96
8590 · Elite Athlete Support & Dev	500.00	0.00	0.00	0.00	1,213.45
8594 · Programs for members & clubs	0.00	0.00	0.00	0.00	8,930.64
8598-01 · Coach, Junior Team	0.00	0.00	0.00	0.00	2,919.40
8599-11 · Executive Director	0.00	0.00	0.00	0.00	2,167.15
8599-12 · Acctg & Mem Services	0.00	0.00	0.00	0.00	1,646.22
8599 · Board & Committees	0.00	0.00	0.00	0.00	358.19
Total Expense	<u>500.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>27,053.01</u>
Net Ordinary Income	1,240.00	700.00	100.00	0.00	3,922.05
Other Income/Expense					
Other Income					
6810 · Unrealized Gain/Loss Endowment	0.00	0.00	0.00	13,834.03	13,834.03
Total Other Income	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>13,834.03</u>	<u>13,834.03</u>
Net Other Income	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>13,834.03</u>	<u>13,834.03</u>
Net Income	<u><u>1,240.00</u></u>	<u><u>700.00</u></u>	<u><u>100.00</u></u>	<u><u>13,834.03</u></u>	<u><u>17,756.08</u></u>

United States Orienteering Federation, Inc.
Profit & Loss Budget vs. Actual
December 2012 vs. 2011

01/11/2013
Accrual Basis

	<u>Dec 12</u>	<u>Budget</u>	<u>% of Budget</u>	<u>Dec 11</u>	<u>Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense						
Income						
4010-01 · Contributions, unrestricted	9,058.44	0.00	100.0%	3,816.31	0.00	100.0%
4010-02 · Contributions, restricted	15,145.00	0.00	100.0%	13,865.00	0.00	100.0%
4010-03 · Contributions, major gifts	0.00	0.00	0.0%	0.00	0.00	0.0%
4200 · Grants Received	0.00			0.00		
5180 · Program Income	2,129.00	0.00	100.0%	5,982.50	0.00	100.0%
5181 · Sponsorships	0.00	0.00	0.0%	245.38	0.00	100.0%
5210 · Membership dues	2,940.00	0.00	100.0%	3,380.00	0.00	100.0%
5211 · Life member dues	800.00	0.00	100.0%	0.00	0.00	0.0%
5221 · Club dues	0.00	0.00	0.0%	0.00	0.00	0.0%
5222 · Insurance fees from clubs	0.00			0.00	0.00	0.0%
5310 · Interest Income	4.06	0.00	100.0%	7.25	0.00	100.0%
5360 · Endowment proceeds	1,232.00	0.00	100.0%	1,189.00	0.00	100.0%
5450-01 · Books redistribution	0.00			29.00		
5450-02 · Wearables redistribution	0.00	0.00	0.0%	0.00		
5820 · Fundraising, restricted	(333.44)	0.00	100.0%	11.14	0.00	100.0%
Total Income	<u>30,975.06</u>	<u>0.00</u>	<u>100.0%</u>	<u>28,525.58</u>	<u>0.00</u>	<u>100.0%</u>
Expense						
7021 · Grants, mapping	0.00			0.00		
7023 · Grants to clubs & orgs	0.00			0.00		
7041 · Grants, program - Indiv	0.00			(500.00)		
7200 · Payroll	9,817.96	0.00	100.0%	12,525.32	0.00	100.0%
8190 · ONA magazine	0.00	0.00	0.0%	0.00	0.00	0.0%
8520 · Insurance premiums	0.00	0.00	0.0%	0.00	0.00	0.0%
8590 · Elite Athlete Support & Dev	1,213.45	0.00	100.0%	500.00	0.00	100.0%
8594 · Programs for members & clubs	8,930.64	0.00	100.0%	6,659.11	0.00	100.0%
8598-01 · Coach, Junior Team	2,919.40			0.00		

	Dec 12	Budget	% of Budget	Dec 11	Budget	% of Budget
8599-11 · Executive Director	2,167.15	0.00	100.0%	2,477.30	0.00	100.0%
8599-12 · Acctg & Mem Services	1,646.22	0.00	100.0%	1,960.52	0.00	100.0%
8599 · Board & Committees	358.19	0.00	100.0%	1,228.03	0.00	100.0%
Total Expense	27,053.01	0.00	100.0%	24,850.28	0.00	100.0%
Net Ordinary Income	3,922.05	0.00	100.0%	3,675.30	0.00	100.0%
Net Income	3,922.05	0.00	100.0%	3,675.30	0.00	100.0%